



WHISTLEBLOWER PROCEDURE

Working together
for a better world

AIRVANCE 
GROUP

Internal whistleblowing submission and processing procedure within SK SALES

1

Procedure implementation context

04

2

Definition of a whistleblower

06

3

Scope

08

4

Confidentiality and protection of the whistleblower

10

5

Procedure flowchart

12

6

Whistleblowing procedure

- 14 | System players
- 14 | Means of whistleblowing
- 15 | Information to include when whistleblowing
- 15 | Means aimed at ensuring whistleblowing confidentiality
- 16 | Means of responding to whistleblowing
- 17 | Whistleblowing processing
- 19 | Duration of conservation of data collected under whistleblowing
- 20 | Malicious whistleblowing

7

Appendix

- 22 | Ethical issue whistleblowing form

Author:

- ✓ Raphaël FRAISSE:
Group CSR Officer

Proofreaders:

- ✓ Karina GLEICH:
Management Assistant (CEO & HRD)
- ✓ Raphaël FRAISSE:
Group CSR Officer
- ✓ Audrey AUCOUTURIER:
Group Human Resources & CSR Director
- ✓ Herveline FLAISIER:
Corporate Legal Officer
- ✓ Franck BILLOUX:
Group QSE-CSR Officer

Validators:

- ✓ Laurent DOLBEAU: Group CEO
- ✓ Maxime RIVIERE: Group Vice-President & Group Administrative & Financial Director
- ✓ Audrey AUCOUTURIER: Group Human Resources & CSR Director

Creation and formatting:

agence-positive.fr

Photo credits:

Shutterstock

Publication

First publication: 20/05/2024

Current publication: 20/05/2024

Version: 1 - Scope: AIRVANCE Group



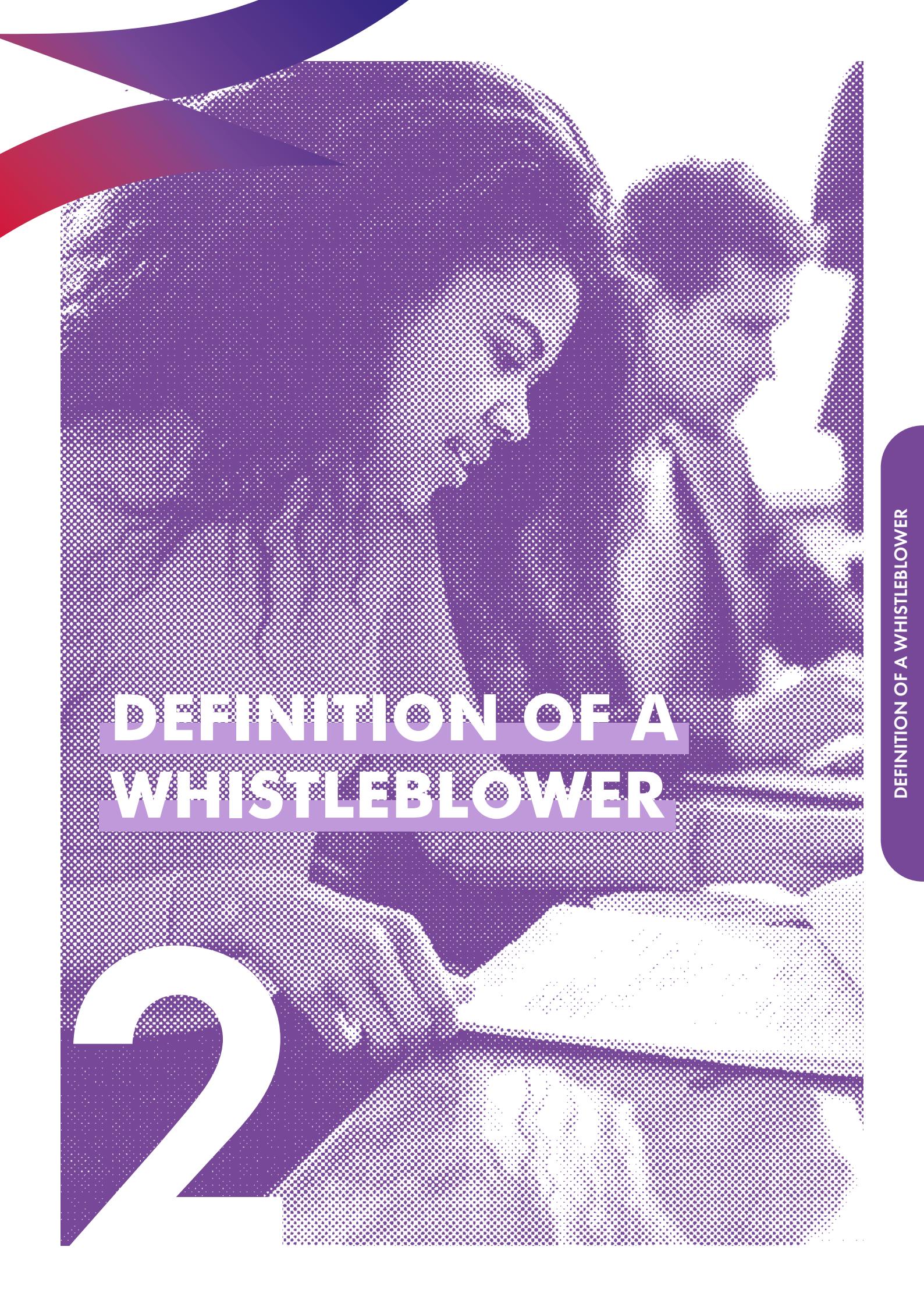
PROCEDURE IMPLEMENTATION CONTEXT



Procedure implementation context

Generally speaking, the right to whistleblow consists of the individual's ability to report fraudulent behaviour or serious risks.

Nowadays, whistleblowers are protected under French law by Act no.2016-1961 of 9 December 2016, the so-called "Sapin II" Act, supplemented by Act no. 2022-401 of 21 March 2022 and Decree no. 2022-1284 of 3 October 2022.



DEFINITION OF A WHISTLEBLOWER



Definition of a whistleblower

A whistleblower is a natural person who reveals, reports or discloses, in good faith and without any direct financial consideration, information relating to:

- A crime or offence (eg: sexual or psychological harassment).
- A violation or attempted concealment of a violation of an international commitment duly ratified or approved by France, of a unilateral act by an international organisation based on a commitment of this sort, of European Union law, of an act or regulation.
- A threat or harm to the public interest.

If the information was not obtained as part of their professional duties, the whistleblower must have personal knowledge thereof.

3

SCOPE

SCOPE

Scope



Internal whistleblowing is open to the following individuals:

- Staff members, individuals no longer employed by the company, if the information has been obtained under this relationship, as well as to individuals who have applied for a job in the company, if the information has been obtained under this application procedure.
- External and temporary workers.
- Co-contractors of the Group and its subsidiaries, their subcontractors, or in case of legal persons, members of the Administrative, Management or Supervisory Board of these co-contractors and subcontractors, as well as staff members thereof.

Issues falling within the scope of the present whistleblowing procedure may relate in particular to offences in the following areas (non-exhaustive list):

- Sexual harassment.
- Psychological harassment/Abuse of power/Bullying.
- Bribery and/or corruption.
- Discrimination.
- Financial fraud (embezzlement or misconduct in relation to accounts/financial statements).
- Infringement of data / business confidentiality, or intellectual property violations.
- Environmental impact.
- Health and safety (physical and mental), etc.

Conversely, the following are excluded from the protective system:

- Reporting actions, information or documents, regardless of their form or medium, covered by national defence confidentiality, medical confidentiality, confidentiality of legal proceedings, confidentiality of criminal investigations or procedures, or lawyer-client confidentiality.
- Reporting actions whose perpetrators are already protected by a specific whistleblowing system relating to violations and whistleblower protection, as set out by an act or regulation, or by a European Act, at least as favourable.



CONFIDENTIALITY AND PROTECTION OF THE WHISTLEBLOWER

4



Confidentiality and protection of the whistleblower

The whistleblowing submission procedure implemented within SK Sales guarantees strict confidentiality of the identity of the whistleblowers, the individuals reported and the information gathered by all the recipients.

It is reiterated that:

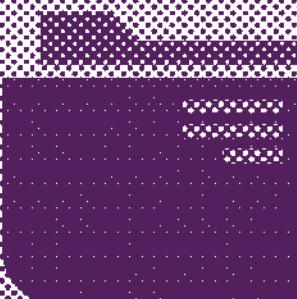
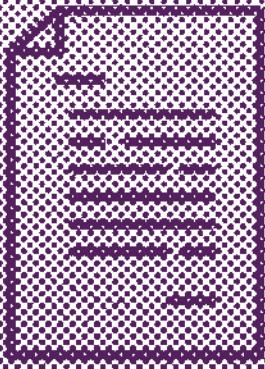
- Information likely to identify the whistleblower may only be disclosed with their consent, except to the judicial authority. In the absence of prior authorisation by the whistleblower, the latter must authorise SK Sales to use the information in question by signing a written document submitted or sent to SK Sales.
- The identity of the person(s) reported may only be disclosed once the merit of the report has been established, except to the judicial authority.

The whistleblower may not be penalised, dismissed or be subject to discriminatory measures or any form of reprisals, direct or indirect, particularly in terms of pay, training, regrading, allocation, qualification, classification, professional promotion, transfer or contract renewal, for reporting an issue in good faith and altruistically.

Conversely, any malicious whistleblowing may lead to disciplinary sanctions and/or legal proceedings.

It is strictly prohibited for any manager, employee, external or temporary worker to apply any form of intimidation with a view to preventing an individual from whistleblowing, or encouraging them to do so.

PROCEDURE FLOWCHART



Procedure flowchart

Whistleblower

Ethics Committee

Veracity of reported
issues not proven

Whistleblowing
process closed

Internal whistleblowing by e-mail:
ethicline@airvancegroup.com

Receipt of report
acknowledged

Admissibility analysis

✗
No!

Whistleblower
informed of end
of process

Investigations

Decision made
by Ethics Committee

✓

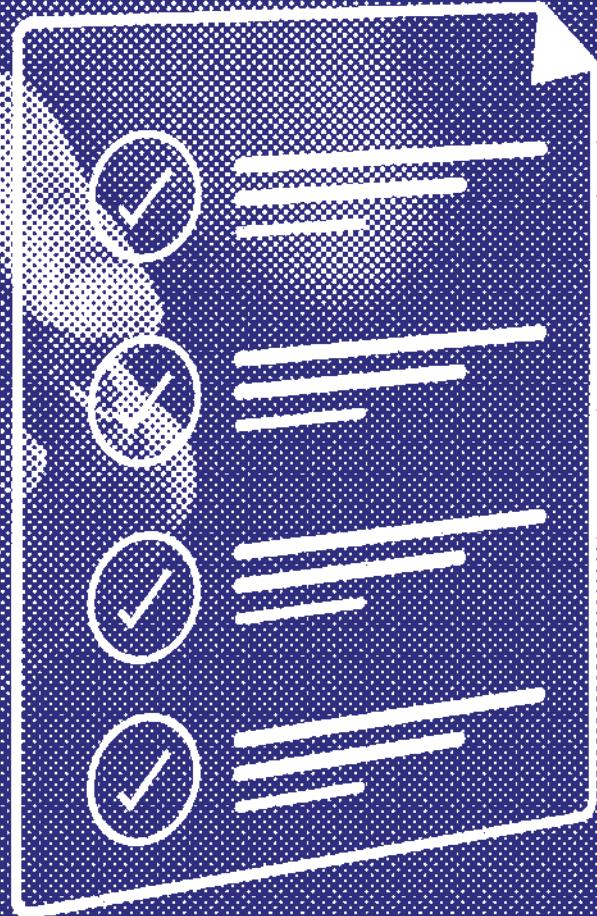
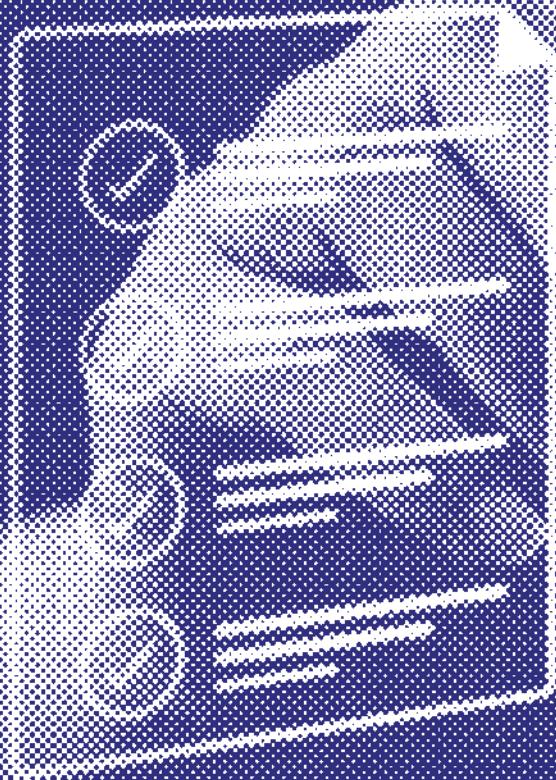
Veracity of reported
issues proven

If applicable, individual reported
informed of the initiation of a case

Whistleblowing
process closed

6

WHISTLE- BLOWING PROCEDURE





System player

The Ethics Committee:

- Has worked on drafting the Ethics Code, Code of Conduct and on the whistleblower procedure.
- Acts a link between the divisions/departments concerned and the General Management.
- Comprises permanent members:
 - Group Human Resources and CSR Director.
 - Corporate Legal Officer.
- And temporary members when the situation requires:
 - Eg: Members of the Exec. Comm. or the divisions concerned, CSR Officer, etc.
 - Impartially investigates the reported allegations, draws up an investigation report, rules on the measures to take and informs the individuals concerned.

Means of whistleblowing

The report is made via a document known as the "Ethical issue whistleblowing form", which can be found in Appendix 1. Any document potentially supporting the reported issues may be attached to this form.

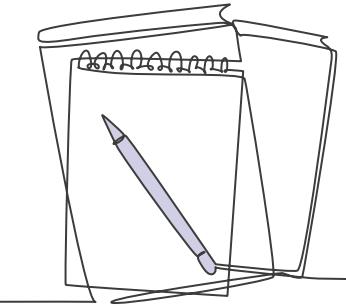
A report can be made from a personal or professional e-mail, to: **ethicline@airvancegroup.com**, with the explicit wording "**Private and confidential**" in the subject line.

The recipients of this e-mail are:

- Group Human Resources and CSR Director.
- Corporate Legal Officer.

Or by post, addressed to the same individuals.

If your report relates to one of the two above-mentioned individuals, you may **EXCEPTIONALLY** send it to your representative member on the Exec. Comm.



C Information to include when whistleblowing

The ethical issue whistleblowing form (see [Appendix 1](#)) must set out the actions, information or documents of which the whistleblower became aware as part of their professional duties, and if this relates to information or documents of which the whistleblower did not become aware as part of their professional duties, they must have personal knowledge thereof.

Any item or document in the whistleblower's possession (in particular relevant actions and dates, names of individuals involved, etc) must be communicated at the same time as the report. Otherwise, the report may be deemed insufficient. If applicable, the Ethics Committee shall inform the whistleblower of this.

In order to ensure monitoring and communication, it is advisable to leave your contact details in the whistleblowing form, to enable a dialogue with the recipient of the report.

C Means aimed at ensuring whistleblowing confidentiality

In practice, the whistleblower must identify themselves, but **their identity is treated confidentially** by the Ethics Committee.

Hence, the Committee shall be aware of the identity of the whistleblower.

Exceptionally, a report from an individual wishing to remain anonymous may be processed, as long as the severity of the actions mentioned is established and the facts are sufficiently detailed.

The Ethics Committee undertakes to ensure the strict confidentiality of the whistleblower, the issues and the individuals reported, including the case of communication to third parties if necessary, solely for the purposes of verification or processing of the report.



Means of responding to whistleblowing

Unless the report is anonymous, the Ethics Committee shall acknowledge receipt thereof within 7 working days. In this regard, a copy of the whistleblowing form shall be returned and signed:

- If the whistleblowing form was sent by e-mail: the report recipient undertakes to acknowledge receipt, by e-mail, as soon as possible and within 7 working days of receipt of the e-mail.
- If the whistleblowing form was posted: the report recipient undertakes to acknowledge receipt, by e-mail or post, as soon as possible and within 7 working days of receipt of the letter.

We would point out that e-mail should be the preferred means of sending a report, to enable optimal processing.



Whistleblowing processing

Preliminary assessment of the issue, and response time following the report

Each report shall give rise to a preliminary assessment treated confidentially, in order to determine in advance of any inquiry whether it falls within the scope of the procedure, and in particular:

- That the natural person issuing the report meets the conditions for internal whistleblowing.
- And that the reported issues fall within the scope of the present procedure, and are sufficiently accurate and well-supported to enable verification.

For anonymous whistleblowing, examination of the admissibility of the report shall be limited to verifying this second point.

Unless the report is anonymous, the individuals conducting the inquiry may request any additional information they deem relevant from the whistleblower.

After this preliminary admissibility examination, it may be decided not to take further action on the report, and to close the case, in particular if:

- The report relates to an issue outside the scope of the present procedure.
- The information is insufficient to enable an appropriate survey, and there is no possibility of obtaining additional information.
- It has been established that the report was made in bad faith.

Except in cases of anonymous reports, the whistleblower shall be informed in writing of the reasons for which it does not meet the legal conditions, and of the further action taken with regard to this type of report.

The reasonable foreseeable time frame for examining the admissibility of the report may not exceed 3 months from acknowledgement of receipt of this report.

This time frame may be extended if it seems necessary to perform an analysis or an additional inquiry. In this case, the whistleblower shall be informed in writing.

Processing of the report

When the report is being processed, the whistleblower, if applicable, may be called to an interview to be heard regarding the circumstances and issues that they are reporting. The interview shall be held under conditions ensuring them strict confidentiality, and the integrity of the information gathered, by drawing up minutes of the interview, which shall be rectifiable.

Whistleblowing processing

The Ethics Committee is responsible for carrying out the inquiries necessary to verify the report:

- It analyses the request, and defines the means of investigation.
- If necessary, appoints appropriate experts (IT Dept., HRD, etc.).
- Conducts the investigation.
- Collects proof in order to determine the extent, means and causes of the allegations.
- Identifies the perpetrators.
- Draws up the investigation document.
- Issues recommendations based on the opinions of the experts.

It shall ensure that the data collected are appropriate, relevant and not excessive in terms of the purposes for which it is collected, and must communicate its conclusions within the established report processing time frame.

The individuals reported shall also be informed, in writing, of the closure date of the report admissibility or verification proceedings.

They may be called to an interview, in order to obtain their explanations.

End of investigations

If at the end of the investigations, the reported issues appear to be proven, a document is drawn up by the Ethics Committee, which shall use every means at its disposal to rectify the reported situation.

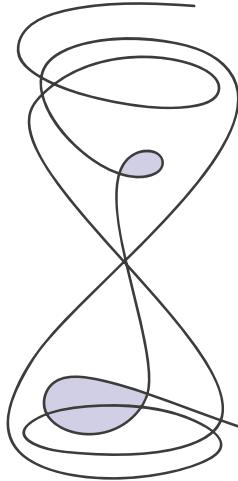
To this end, the report processing document drawn up shall specify at least:

- The exact nature and degree of the reported issues.
- All of the investigations conducted to check their veracity.
- A reminder of the legal or regulatory provisions of which they are in breach.

This document shall be supplemented by all the relevant documentary evidence, in the form of an appendix.

Except in the case of anonymous whistleblowing, the whistleblower shall be informed in writing of the further action to be taken with their report once the report admissibility examination time frame has passed.

They shall be informed in writing of the closure of the report, if it has become inapplicable, or if the whistleblower's allegations are inaccurate or unfounded.



Duration of conservation of data collected under whistleblowing

The duration of conservation of data if the report is inadmissible:

The items in the report dossier shall be destroyed, so as to prevent identification of the whistleblower and the individuals reported, if no further action has been taken.

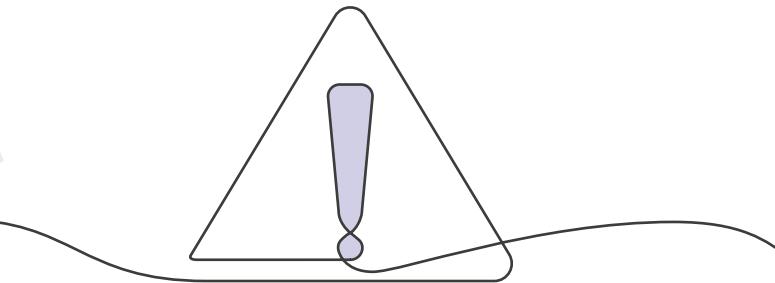
This destruction shall be performed within 2 months of the closure of all the admissibility and verification proceedings.

Only the document issued by the individual processing the report shall be archived. It shall mention the date of the report, the reported issues and the conclusion reached by the report processing.

Duration of conservation of data if the report is admissible:

The data held by the Ethics Committee may be retained until the end of the limitation period for the individual(s) reported to dispute the procedure relating to them.

This data may also be retained during any procedure initiated following the conclusions of the report processing.



Malicious whistleblowing

If a whistleblower reports an incident in good faith, they shall enjoy full protection and may not be subjected to any disciplinary procedure.

Any defamatory or false report made in bad faith via the present internal whistleblowing procedure, or any external report or public disclosure, shall on the other hand be regarded as a breach of the obligation of fairness arising from the work contract, and accordingly may be subject to disciplinary sanctions, without prejudice to any criminal proceedings that might be initiated against a malicious whistleblower.

APPENDIX

APPENDIX

Ethical issue whistleblowing form



Whistleblower

- Surname / Forename:.....
- Telephone:
- Email:.....
- Contact address:.....

Confidentiality

Tick the selected wording:

- I agree to my identity being disclosed
- I do not agree to my identity being disclosed

In France, since the report may be used in court, the following provisions should be reiterated:

- Article 441-7 of the French Penal Code: "Drawing up a declaration or certificate reporting materially inaccurate actions is punishable by one year of imprisonment, and a fine of 15,000 euros".
- Article 434-13 of the French Penal Code: "False testimony under oath before any jurisdiction or a criminal police officer executing a search warrant is punishable by five years' imprisonment, and a fine of 75,000 euros".

Description

Describe the actions, information or documents of which **you have personal knowledge (if the actions, information or documents of which you became aware were not in a professional setting)**, pointing to the existence of a crime or offence, a threat or serious harm to the public interest, a violation or attempted concealment of a violation of an international commitment duly ratified or approved by France, a unilateral act by an international organisation taken based on a commitment of this sort, of European Union law, of an act or regulation.

.....
.....
.....
.....
.....
.....
.....

Sent to the Ethics Committee on//

Signature of whistleblower

A duplicate of this whistleblowing form, bearing the signature of the recipient, shall be returned to you to acknowledge receipt.



the JUST BREATHE

AIRVANCE 
GROUP