



# ECF Group

## Whistleblowing policy

Whistleblowing policy\_Version 05.03.2024



*Sustaining experiences in Hospitality & Care*

This whistleblower policy (hereinafter referred to as the “Policy”) is part of Law n° 2022-401 of 21 March 2022 intended to improve the protection of whistleblowers and transposing 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 (hereinafter referred to as the “Law”).

The Policy applies to all ECF Group entities.

Its purpose is to provide information and specify the provisions for collecting, processing and following up internal whistleblowing reports made in good faith by whistleblowers.

This Policy is applicable as of 5 March 2024 and replaces the previous Whistleblowing Policy. The ECF Group reserves the right to modify and amend the content of this Policy at any time.

The Policy is available:

- On our intranet: [www.ecf4me.com](http://www.ecf4me.com).
- On the sharepoint: Compliance > Compliance Policies > Whistleblowing Policy.
- On a notice board within the premises of ECF Group companies.
- On the “EQS Integrity Line” compliance software platform at the following address <https://ecfgroup.integrityline.app/>, which all Group employees can use to report a breach (see below for details).

A training session to explain the details of this Policy will be available on ECF Academy.

## Article 1 Definitions

### Whistleblower:

A whistleblower is a natural person who reports or discloses information concerning a Violation, while doing so without direct financial consideration and in good faith. If the information was not obtained in the course of one’s professional activities, the whistleblower must have had personal knowledge of it.

### Violation(s):

Acts or omissions that are unlawful or contrary to the purpose or aim of directly applicable provisions of national or European law; any crime, offence, threat or harm to the general interest, violation or attempted concealment of a violation of an international commitment duly ratified or approved in our

respective countries, a unilateral act of an international organisation taken on the basis of such a commitment, European Union law, any law or regulation.

### Information on Violation(s):

Information, including reasonable suspicions, concerning actual or potential Violations that have occurred or are very likely to occur in the organisation in which the Whistleblower works or has worked or applied, or in another organisation with which the Whistleblower is or has been in contact in the course of his/her work, and concerning attempts to conceal such Violations.

### Professional context:

Past or present professional activities in the public or private sector through which, independently of the nature of these activities, persons obtain information about one or more Violation(s) and in the context of which these persons could be subject to reprisals if they were to report such information.

### Reporting or Report:

Oral or written communication of information about one or more Violation(s).

### Internal reporting:

Oral or written communication of information involving one or more Violation(s) within the Company to which the Whistleblower is attached.

### External reporting:

Oral or written communication to the competent authority of information about one or more Violation(s).

### Public disclosure or publicly disclosing:

Making information about one or more Violation(s) available in the public sphere.

### Reporting tool: Whistleblowing platform:

Compliance and whistleblowing platform made available by the ECF Group for the reporting of one or more Violation(s).

### Person concerned:

A natural or legal person who is mentioned in the Report or Public Disclosure as the person to whom the Violation is attributed or with whom this person is associated.



### ECF Group:

any entity forming part of the economic group formed by a controlling company and all of the companies that it controls. Controlling a company means having the power to appoint the majority of its directors. The control of company A by company B may be direct (company B directly holds the majority of voting rights on the Board of Directors of A) or indirect (B controls intermediate companies C, or even D, E, etc., which it may ask to vote in the same way during meetings of the Board of Directors of A, thereby obtaining the majority of rights). On the drafting date hereof, the controlling company is ECF Topco SAS.

## Article 2 Principles

### Who can be a whistleblower?

Any person with knowledge of a Violation, and more specifically, current or former employees (including part-time and fixed-term employees). A report can also be submitted by candidates, trainees (paid or unpaid), volunteers, freelancers, shareholders, directors or managers, and anyone working for contractors, subcontractors and suppliers.

**The Whistleblower must report Violations in good faith**, i.e. he/she must have reasonable grounds for believing that the information reported about the violations was true at the time of reporting.

**The Whistleblowing Tool** must be used by ECF Group employees (including part-time and fixed-term employees), students, trainees, apprentices and temporary workers when reporting a Violation, while following the instructions posted on the EQS Integrity Line platform made available by the external service provider (link <https://ecfgroup.integrityline.app/>).

External parties, i.e. suppliers, customers, distributors, agents, etc., can report a Violation to the following generic e-mail address: [compliance@ecfgroup.com](mailto:compliance@ecfgroup.com).

The reported information must have been obtained legally, in compliance with existing legal provisions.

The information on Violations must be reported and will be treated in accordance with article 4 of this Policy.

Persons wishing to report a Violation are encouraged to give priority to internal reporting (notably by using the Whistleblowing Tool) within the ECF Group before any external reporting to a competent authority, or any public disclosure.

Persons believing that they have been the victim of, or have witnessed, acts of moral or sexual harassment within the Company are encouraged to report the incident via the Whistleblowing Tool.

## Article 3 Duty of guarantee and confidentiality

### 3.1

The internal reporting channels indicated in article 4 of the Policy are designed, established and managed in a secure manner that guarantees the strict confidentiality of the Whistleblower's identity and of all information and data contained in the Report.

The entire procedure described in article 4 of this Policy will be carried out confidentially, objectively and impartially.

All of the persons potentially involved in this procedure are scrupulously committed to respecting the confidentiality of all information and data brought to their attention. Any failure to do so may result in disciplinary action.

### 3.2

The identity of the Report's author, including any information from which the identity of the latter may be directly or indirectly deduced, may not be disclosed without the express consent of the latter to persons other than the authorised and competent personnel members indicated in article 4 of the Policy. When a report or public disclosure has been made anonymously, the same protections apply to the whistleblower whose identity is subsequently revealed.

Notwithstanding the previous paragraph, the identity of the Report's author and any other information indicated in the previous paragraph may be disclosed where there is a legal obligation to denounce the facts of the Report once it has been established that the alert is well-founded.



When the persons responsible for collecting or processing Whistleblowing Reports are required to report the facts gathered to judicial authorities, the information needed to identify the Whistleblower may be communicated. In this case, the Whistleblower is so informed.

## Article 4

## Internal whistleblowing procedure

The internal whistleblowing procedure described below relative to violations applies to all ECF Group employees (including part-time and fixed-term workers), as well as students, trainees, apprentices and temporary employees.

External parties who have professional ties with the ECF Group (in particular suppliers, distributors, customers, contractors, etc.) may also report a Violation on this same platform, or via the generic e-mail address shown on the Company's website and recalled here: [compliance@ecfgroup.com](mailto:compliance@ecfgroup.com).

### 4.1. Internal Violation Whistleblowing Procedures

#### 1. Reporting channel:

The Violation Report must be submitted in English or French in sufficiently precise terms. The Whistleblower must submit the Report in good faith in the following manner:

- In writing via the dedicated e-mail address [compliance@ecfgroup.com](mailto:compliance@ecfgroup.com) ;
- In writing on the platform <https://ecfgroup.integrityline.app/>; or
- Via the secure telephone line displayed on the platform <https://ecfgroup.integrityline.app/>.  
A complete and accurate record of the conversation will be drawn up by the person handling the telephone call and made available to the Group Human Resources Director, the Group Legal & Compliance Director and the Group CEO for further processing. The telephone conversation will not be recorded; or
- In person, by requesting a physical or electronic meeting with the Group Human Resources Director, the Group Legal & Compliance Director and the Group CEO. A full and accurate record of the conversation will be drawn up by the Legal & Compliance Director.

#### 2. Contents of the Report:

The Report (including via the Whistleblowing Tool) includes at least the following elements:

- The identity, position and contact details of the whistleblower, unless if the latter chooses to remain anonymous;
- The subject of the Report;
- The identity of the person(s) reported;
- A precise and detailed description of the facts (dates, witnesses, etc.);
- Any information or documents, in any form or on any medium, that may serve to substantiate the Report.

#### 3. Anonymous report:

The Whistleblower may submit an anonymous Report, although reporting with identification is strongly encouraged. It is recalled that all reports, even anonymous, must be made in good faith.

In order to be taken into account, the written Report must be sufficiently precise and include at least the information specified in point 2 above (except for the identity, position and contact details of the Whistleblower), as well as an explanation of the circumstances justifying an anonymous report. Anonymous Reporting will be accepted only if warranted by reasonable circumstances. The Company has sole discretion with regard to accepting the reasonable circumstances that warrant an anonymous report, and for processing the Report.

If the Group Human Resources Director, the Group Legal & Compliance Director and the Group CEO, upon receipt of the written submission, consider it to be sufficiently precise and justified by reasonable circumstances, the anonymous Whistleblower must be prepared to answer any questions deemed useful for the processing of the Report. Otherwise, the Company has no obligation to process an anonymous Report.

If all of the conditions for an anonymous Report are met and any additional questions are answered, the Report will be processed and followed up in the same way as non-anonymous Reports.





#### 4. Acknowledgement of receipt of the Report:

An acknowledgement of receipt of the Report will be sent to the Whistleblower as soon as possible and no later than 5 (five) working days from the receipt thereof.

#### 5. Admissibility of the Report:

To enable the ECF Group to process and follow up the Report, it must be formulated in sufficiently precise terms. Failing this, the Report will not enable the ECF Group to fulfil its obligations and the latter may then decide either to close the Report without further action or to request additional information.

If the Report is sufficiently precise, it will be processed in accordance with the following point.

#### 4.2. Processing and follow-up

##### 1. Follow-up measure(s):

The Group Human Resources Director, the Group Legal & Compliance Director and the Group CEO will decide on the measures to be taken, in light of the information reported by the Whistleblower. The Report may be discussed, for information purposes only, during meetings of the Compliance Committee, in the strictest confidence, provided that no personal data are revealed. The Compliance Committee includes the Group Human Resources Director, the Legal & Compliance Director, the Group CEO, the CSR Director and the Internal Audit Director.

The Committee's composition may change in case of a conflict of interest or if one or more members are directly or indirectly involved in the Violation:

- If the Report concerns the actions of the Group Human Resources Director, then the Report will be forwarded to the Group Legal & Compliance Director and to the Group CEO.
- If the Report concerns the actions of the Legal & Compliance Director, then the Report will be forwarded to the Human Resources Director and to the Group CEO.
- If the Report concerns the actions of the Group CEO, the Report will be forwarded to the Director of Human Resources and the Legal & Compliance Director.

The envisaged measures may notably include:

- Referral of the Whistleblower to the appropriate person or department of the ECF Group company concerned in case of inadmissibility;
- Closure of the procedure, notably when:
  - the reported elements do not make it possible to conclude that a Violation has occurred,
  - in case of an obviously minor violation that requires no further action other than closure of the procedure, due to insufficient evidence,
  - or for any other reason to be specified to the Whistleblower (the procedure will be closed, for example, in case of repeated alerts containing no significant new information in relation to any previous alert);
- The opening of an investigation when required by the reported elements (see article 4.2. point 2 of the Policy);
- Sanctions against the perpetrator(s) of the Violation when the reported elements on their own are sufficient to conclude that a Violation has occurred (see article 6 of the Policy);
- Referral to a competent authority for further investigation, provided that such information would not prejudice the internal investigation or infringe the rights of the person in question, or when regulatory obligations are involved.

The Whistleblower will be informed of the measures envisaged or taken as part of the follow-up and of the reasons for this follow-up within a reasonable period of time, and at the latest within 3 (three) months from acknowledgement of receipt of the Report or, in the absence of acknowledgement of receipt, within 3 (three) months from the expiry of a period of 5 (five) working days following receipt of the Report.

The Whistleblower will be kept informed on a regular basis, and at his/her request, within reasonable limits, of the progress of the processing of the Report. The Whistleblower may also be subject to additional requests deemed necessary for the processing of the Report.



## 2. Investigation:

**Step 1:** If so required by the reported elements, the Group Human Resources Director, the Legal & Compliance Director and the Group CEO initiate an investigation as quickly as possible, depending on the availability of all parties and the complexity of the case.

The Group Human Resources Director, the Group Legal & Compliance Director and the Group CEO reserve the right to be assisted by an external service provider, should the need arise.

As part of the investigation, individual interviews may be conducted with the following people:

- The Whistleblower;
- The Person(s) in question
- Where applicable, any other person named in the Report or any other person who can provide clarification with regard to the reported facts (work colleagues, supervisor, etc.).

Each interview will result in a report that will be dated and signed by the interviewee and the interviewers.

These exchanges supplement the previously collected documents and information, thereby leading to a decision on the veracity of the reported Violation.

**Step 2:** Based on the reports and other elements gathered, the Group Human Resources Director, the Legal & Compliance Director and the Group CEO will draw up a final investigation report in order to determine whether or not the reported Violation has been established, and they will decide on the action to be taken.

The findings of the investigation, i.e. whether or not a Violation has occurred, will be communicated to the Whistleblower and to the Person(s) in question.

The interview reports and any collected documents and information remain strictly confidential. As relevant, they may be forwarded to the competent authority at its request, or to the Courts in case of a dispute.

**Step 3:** If the Violation is established, appropriate sanctions will be taken against the perpetrator(s) of the Violation in accordance with article 6 of the Policy. If the Violation is not established, the procedure is closed.

## Article 5 External reporting to a competent authority

The Whistleblower has the possibility of making an external Report to the competent authority, in accordance with the reporting channels and procedures set up by this competent authority:

- Either after internal reporting in conformity with this Policy;
- Or directly, if the Violation cannot be effectively remedied internally or if there is a risk of retaliation against the Whistleblower.

Whistleblowers are encouraged to use the internal reporting channels before any external reporting.

## Article 6 Sanctions against the perpetrator(s) of the violation

When a Violation is established, appropriate sanctions will be taken against the perpetrator(s) thereof:

- If the perpetrator of the Violation is a Company employee, he/she will be subject to disciplinary action up to and including dismissal with immediate effect;
- If the perpetrator of the Violation holds a corporate office (director, manager, direct manager, etc.) within the Company, the decision may include revocation of his/her corporate office with immediate effect, as relevant;
- If the perpetrator of the Violation is a customer or a supplier, the Company will so inform the co-contracting company and will study any possible measures with the latter (which may range from the replacement of the customer's/supplier's personnel to the termination of the contractual relationship).

The perpetrator of the Violation is informed that, depending on the nature and extent of the Violation, legal, criminal and/or administrative proceedings may be initiated against him/her.



## Article 7 Protection of the whistleblower

1. A Whistleblower who reports in good faith in accordance with this Policy and the applicable legal provisions shall not be subject to reprisals for the reported facts.
2. However, any Report which is not made in good faith, which contains misleading information or which is notably made in an effort to harm an ECF Group Company or the ECF Group or to harm a specific person may result in disciplinary sanctions up to and including dismissal with immediate effect.

In addition, a Whistleblower who has knowingly reported or publicly disclosed false information is civilly and criminally liable for damages caused by his/her false reporting.

The author of a false Report (for example, in case of a Report made when the author knew that the reported elements were false) may also face civil liability, and the Company may claim damages for losses suffered before the competent court.

Finally, it must be recalled that the person targeted by false accusations may initiate a personal action for defamation or slander against the whistleblowing employee.

3. The protective measures set out in point 1 also apply to facilitators and third parties who are in contact with the Whistleblower and who are at risk of reprisals in a professional context (e.g. colleagues, friends and family of the Whistleblower).

## Article 8 Personal data processing

1. Any processing of personal data under this Policy and the Law shall be carried out in accordance with:
  - Regulation (EU) 2016/679 of April 27, 2016 (General Data Protection Regulation, hereinafter «GDPR»);
  - Law n° 78-17 of 6 January 1978 on information technology, files and freedoms;
  - The GDPR Policy implemented within the Company.
2. Personal data that are clearly irrelevant to the processing of a specific Report are not collected or, if collected accidentally, are immediately deleted.
3. In accordance with the Law and the GDPR, the retention period for documents in connection with the Report of a Violation will be determined on a case-by-case basis depending on the nature of the reported Violation or misconduct and the actions taken.

### VALIDATED BY

ECF Group  
Executive Committee

### VERSION

5 March 2024

### CREATE DATE

20 February 2024

### DATE OF UPDATE



*Sustaining experiences in Hospitality & Care*