

Whistleblowing Policy

PREAMBLE

The Boulanger Group is an ecosystem of companies with strong values shared by all employees and upheld in our daily life. Our shared values define the way we behave within the company and govern our relationships with our various partners (suppliers, service providers, authorities, etc.). The Boulanger Group is also bound by international laws and agreements.

Any collaborator may therefore exercise their right to use the Alert System to report any action in breach of the **values and rules** of our company, of which they may personally become aware.

In keeping with our corporate culture, and in the spirit of the values promoted by our company and our motto 'Si bien ensemble' [great together], the alert system must be exercised in good faith, that is to say, in an absence of malice and without seeking any personal gain. You should have in your possession, at the time when you trigger the alert system, evidence that supports the veracity of your claims. Whistleblowers acting in good faith shall benefit from protection in respect of the claims made. Accordingly, they may not be punished or the subject of direct or indirect discriminatory measures including in the event that the actions reported are found to be groundless following an enquiry.

Thank you for your help in ensuring that the behaviours and actions of our company are always fully aligned with our values and our culture.

CONSEQUENCE OF A BREACH OF THE CODE OF CONDUCT

Boulanger considers that each employee, supplier, service provider and client should be familiar and compliant with BOULANGER's Code of conduct.

All proscribed conduct and, more generally, all behaviour in breach of the undertakings and principles of BOULANGER in the area of the prevention and detection of corruption as well as discrimination or harassment may give rise to a disciplinary procedure and/or a sanction on the basis of the function of the party in breach (employees, interns, suppliers, service providers, etc.).

WHO CAN SUBMIT A REPORT?

The whistleblowing channels are set up for receiving reports of actions or behaviours that violate Boulanger's code of ethics. These channels are available to employees, service providers, interns, business partners, subcontractors, suppliers, NGOs, etc.

REPORTABLE ACTIONS

Breaches indicated by the whistleblower may concern:

- any behaviour or circumstance that violates Boulanger Group's Code of Conduct or Ethical and Social Charter;

- a crime or offence;
- a serious and clear violation of an international commitment duly ratified or approved by France;
- a serious and clear violation of a unilateral act of an international organisation taken on the basis of an international commitment duly ratified or approved by France;
- a serious and clear violation of the law or of regulations;
- serious harm or a serious threat to the public interest of which the whistleblower personally has knowledge;
- non-compliance with obligations defined by the European regulations and by the Monetary and Financial Code or the AMF [Financial Markets Authority] General Regulation, oversight of which is carried out by the AMF or the Autorité de Contrôle Prudentiel et de Résolution [The French Prudential Supervision and Resolution Authority];
- the existence of behaviours or circumstances contrary to Boulanger's Code of Conduct pertaining to corruption or influence peddling;
- any serious violations of human rights, fundamental freedoms, the health and safety of individuals and the environment, resulting directly or indirectly from the company's activities and activities of the companies under its control within the meaning of Paragraph II of the French [Article L. 233-16](#), as well as from the activities of subcontractors or suppliers with whom an established business relationship is maintained, when these activities are related to this relationship.

This system is also more generally used to process all ethical reports that come to your knowledge.

The Code of Conduct and the Ethical and Social Charter are available in PDF format at <https://www.boulanger.com/evenement/infos-legales> section.

REPORTING EXCLUSIONS UNDER THE FRENCH SAPIN II LAW

- national defence secrets;
- medical confidentiality;
- attorney-client privilege.

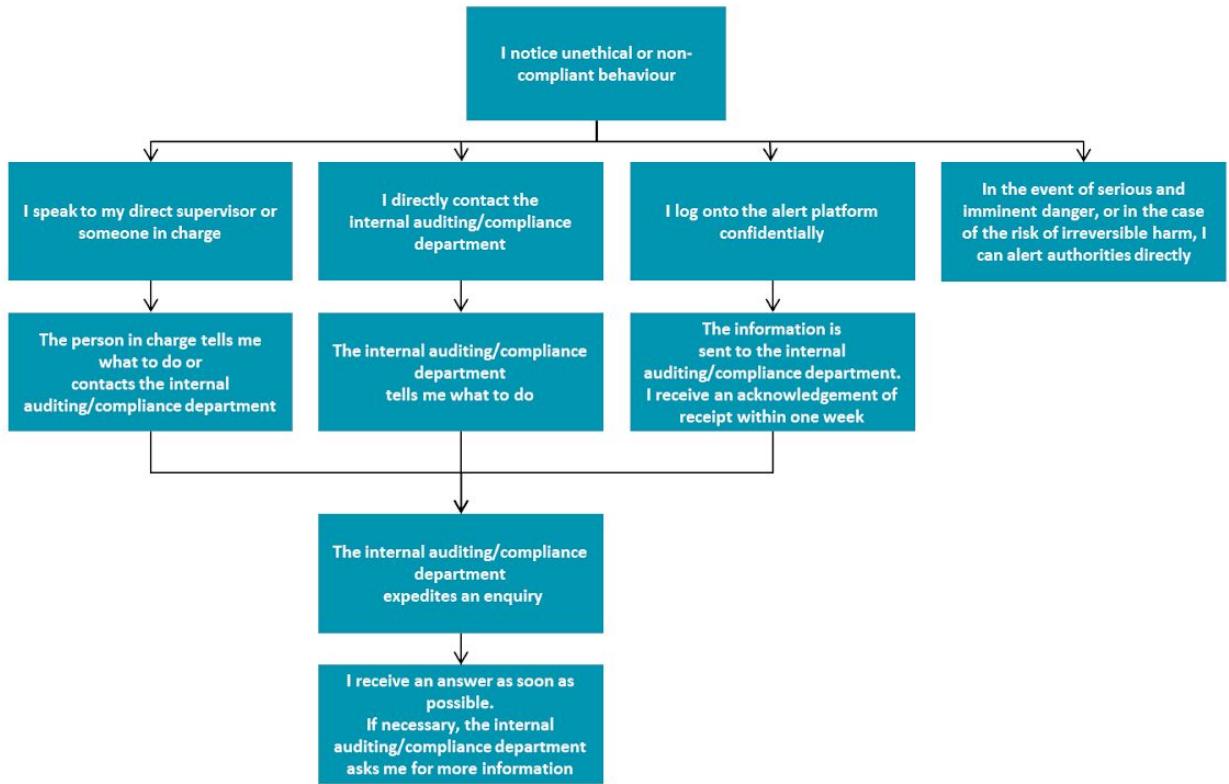
HOW TO REPORT BEHAVIOURS OR CIRCUMSTANCES IN BREACH OF THE CODE OF CONDUCT

In good faith

The whistleblower must act in good faith, that is to say, in an absence of malice and without seeking any personal gain. Upon submission of the report, the whistleblower must possess evidence that supports the veracity of their claims.

Throughout the procedure, the report will be handled in accordance with the adversarial principle and the French Labour Law. The report is a strictly selfless action that may not give rise to any kind of compensation or reward.

Available whistleblowing channels



Your managers or compliance officers (ld-compliance@boulanger.com) are there to assist you and listen to you. All employees have been trained and sensitised in this area.

You can also submit a report via the **Whistleblowing alert platform (WhistleB)** available at: <https://report.whistleb.com/en/boulangergroupe>

Report contents

The whistleblower must present accurate and objective facts and evidence. Only information directly related to the scope of the alert system and strictly necessary for verification will be taken into account. Information that does not meet these criteria will be destroyed immediately.

To ensure confidentiality, when a report involves one or more natural persons, the whistleblower must submit the report exclusively through the **WhistleB** secure channel and refrain from mentioning the report, its contents and the persons involved outside the whistleblowing process.

The whistleblower can also share any evidence to document the report (documents/data in any form or medium)

Using WhistleB

You can submit your report easily and securely by following the instructions provided on the form. Click on “Write a message”.

Once you click “Submit”, the WhistleB system provides a username and password to track the progress of the investigation. You can follow up by clicking “Follow-up” on the system’s home page and entering the username and password provided when you submitted the report.

There is an option to attach documents to your form.

You should also make note of the username and password generated when the form is submitted. You will then be able to log back in and track the progress of your report and discuss it freely and confidentially with the person in charge of processing your report. Your confidentiality will be protected throughout this process.

You will receive a response within a maximum time of one week, notifying you of the action taken following your report or, where necessary, requesting further information.

WHISTLEBLOWER PROTECTION

Confidentiality

Boulanger and its subsidiaries have taken all measures necessary to protect the identity of both the whistleblower and the parties concerned in the triggering of the alert system.

The enquiries and reports generated as a result of the triggering of the whistleblowing system are also treated with absolute confidentiality.

Moreover, any elements liable to identify the whistleblower may not be divulged, except to the legal authorities, without the consent of the individual.

The whistleblower may remain anonymous if local law so requires, in the event of serious and imminent danger, or in the case of the risk of irreversible harm.

Anonymity is offered. Trust, Respect as well as Proximity and Solidarity are living values in our company. For this reason, at Boulanger we ask that you make **non-anonymous** reports where possible, in order to more closely reflect our values.

Whistleblower Protection

A whistleblower is a natural person who selflessly and in good faith reveals or reports a crime or offence of which he or she becomes aware.

Whistleblowers who make use of the alert system in good faith shall benefit from protection. Accordingly, they may not be punished, dismissed or the subject of direct or indirect discriminatory measures including in the event that the actions reported are not proven following an enquiry.

More information and references

- the whistleblower is criminally irresponsible if the definition criteria set by French Act No. 2016-1691 of 9 December 2016 are met, if the disclosure of information "is necessary and proportionate to safeguard the interests in question" and if the information is disclosed in compliance with the whistleblowing procedures (Article 122-9 of the French Criminal Code);
- whether an employee or a public, civil or military official, the whistleblower may not be dismissed, punished or discriminated against in any way for having reported actions in compliance with the whistleblowing procedure (Article L 1132-3-3 of the French Labour Code; Article 6ter A Paragraph 2 of Act No. 83-634 of 13 July 1983; Article L. 4122-4 Paragraph 2 of the French Defence Code).
- As a reminder, a whistleblower who knowingly reports false information cannot be considered as "acting in good faith" and is liable to prosecution under the law against perpetrators of slanderous allegations (Article 222-10 of the French Criminal Code), which may include up to

five years imprisonment and a fine of €45,000.

HOW IS MY INFORMATION PROTECTED?

The **WhistleB** reporting process is encrypted and password-protected.

PERSONAL DATA

On the basis of its legal requirement (French Sapin II laws and corporate duty of vigilance), Boulanger is setting up, for itself and its subsidiaries, a whistleblowing system for reports mentioned in the chapter "**REPORTABLE ACTIONS**".

On the basis of its legitimate interest, this system is also more generally used to process all ethical reports that come to your knowledge.

The following information may be processed as part of the whistleblowing procedure:

- the identity, roles and contact details of the person who submitted the whistleblowing report, except if that person wishes to remain anonymous;
- the identity, roles and contact details of the people detailed in the whistleblowing report;
- the identity, roles and contact details of the people involved in receiving or processing the whistleblowing report;
- the reported acts;
- the elements collected during the verification of the reported acts;
- the report on the process of verifying the claims;
- the outcomes of the whistleblowing report.

The processing of data pertaining to racial or ethnic origin, political opinions, religious or philosophical beliefs or union membership, as well as the processing of human genetic data and biometric data in order to identify an individual uniquely, data concerning health or data concerning the sexual life or orientation of an individual is prohibited.

This system is optional and employees will face no consequences if they choose not to use the system.

If an employee submits a report using the whistleblowing system in good faith, even if the contents of the report reveal themselves to be incorrect, they will not face sanctions. However, any abuse of the system may result in disciplinary sanctions and/or legal proceedings.

Submitted reports are sent to people who are specifically responsible for managing whistleblowing reports at BOULANGER for verification and processing.

An acknowledgement of receipt of the report will be sent within one week.

When a whistleblowing report is dismissed, the data is automatically deleted within 30 days.

When a report is not followed by disciplinary or legal proceedings, the data is deleted within two months of the completion of checks. However, anonymised reports may be kept in order to justify the implementation of Sapin II mechanism measures to a regulatory authority.

When disciplinary or legal proceedings are taken against the accused person or the person who abused the system by submitting a wrongful report, data regarding the whistleblowing report is retained until the procedure or proceedings are complete.

The procedures put in place to receive reports ensure that the identity of those who submit reports, the identity of those against whom claims are made, and the information made available to all report recipients are all treated in the strictest confidence.

Any elements liable to **identify the whistleblower may not be divulged, except to the legal authorities, without the consent** of the individual.

Elements that may identify the person accused in a report will not be disclosed, except to the legal authority, unless it is established that the report is well founded.

You may exercise all your rights under the French Data Protection Act (access, modification, deletion, data processing restriction, data use opposition, data portability, instructions on handling data after your death) by writing to BOULANGER SA – DPO - Avenue de la Motte - 59810 Lesquin or by sending an email to cil.rh@boulanger.com.

You must prove your identity by any means and, in case of doubt, an identity document may be requested.

You also have the right to submit a complaint to the CNIL.

In the event of any problem please contact your DPO by email at dpo@boulanger.com