

REPORT MANAGEMENT POLICY

To sum up

Who can submit a report?

Internal employees
(employee on fixed-term or permanent)
Past or current

Job applicants or
future employees

External partners
(suppliers,
subcontractors,
service providers,
associations)

Corporate officer,
member of
governance bodies

Occasional
employees (trainees,
work-study
students, temporary
staff, etc.)

External
collaborators
(temps, consultants)

Shareholder, partner
or holder of voting
rights at the Annual
General Meeting

Customers and
members

Under what conditions can the author of the report be protected?

- The report must be made **without seeking direct financial compensation**;
- The report must be **made by a person who has obtained the information in the course of his or her professional activities, or who has personal knowledge of the information**;
- **The report must be made in good faith**, i.e. when the facts and information communicated by the author of the report **are complete, fair and accurate**.

What situations can be reported?

- **A suspected, actual or proven violation of SRP Group's Ethics & Compliance Code of Conduct**;
- **A crime, misdemeanor**;
- **A threat or harm to the public interest**;
- **A violation or attempted concealment of a violation of**:
 - An international commitment duly ratified or approved by France or,
 - A unilateral act of an international organization taken based on such a commitment, European Union law, law or regulation.

Access to alert channel

The secure alert channel is a form accessible in the Ethics and Compliance tab of the SRP group website:
<https://showroomprivigroup.com/en/ethics-whistleblowing-system/>

Click on the link for quick access.

Governance for managing reports



What guarantees does the author of the report have?

Confidentiality

The SRP Group makes every effort to ensure the confidentiality of:

- o the whistleblower;
- o the persons implicated;
- o Any other person involved in the report, such as a witness or an employee supporting the person making the report;
- o The facts reported;
- o Investigations and reports resulting from a report;
- o information identifying the person who issued the alert
- o Information identifying the person(s) implicated.

Anonymity

As a matter of principle, when issuing an alert, the whistleblower may choose to remain anonymous. In this case, the anonymity of the report is fully guaranteed. It is possible to communicate one's identity at any time, if desired or necessary.

In some cases, the processing of a report may require identification. If this is the case, the whistleblower's identity will be requested with justification. If the author of the alert refuses to reveal his or her identity, even though this is necessary to process the case, the alert cannot be processed.

Protection of the whistleblower

The whistleblower enjoys protection with regard to the facts reported, provided that he or she:

o Acts in good faith

o does not seek direct financial compensation

They may not be subject to disciplinary action (dismissal or sanction), retaliation or direct or indirect discrimination, even if the facts reported prove unjustified after investigation.

This protection is extended to facilitators, natural persons linked to the person reporting and legal entities controlled by the person reporting.

Entities concerned	All Group entities
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PREAMBLE

The French Law no. 2016-1691 of 9 December 2016 on transparency, the fight against corruption and the modernisation of economic life, known as the "Sapin II" Act, introduced a system to protect people considered to be whistleblowers.

This law was recently supplemented by Act no. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers and its implementing decree of 3 October 2022.

In accordance with the legal provisions, the Showroomprivé Group (hereinafter the "SRP Group") has defined a policy for managing and processing reports in order to:

- ensure the protection of the whistleblower;
- provide a clear procedure to be followed by both the whistleblowers and the persons or departments responsible for handling the report;
- guarantee the confidentiality of the identity of the whistleblower and of the information disclosed in connection with the report.
- The purpose of this policy is to present the various alert channels of the alert system (hereinafter "Alert System") available to SRP Group stakeholders, as well as the conditions for their use.

This Policy applies to all employees of the SRP Group, i.e. SRP Groupe and all its consolidated subsidiaries, as well as to third parties (suppliers, customers, partners, etc.).

WARNING: Before issuing a report, it is important to ensure that you have concrete evidence of the information you wish to report or disclose (e-mails, documents, accountants, etc.).

Only information that is illicit or harmful to the public interest can be reported or disclosed.

Mere organizational matters internal to SRP Group do not constitute grounds for an alert.

I. WHO CAN ISSUE A REPORT?

A) Categories of persons who may issue a report

Under the present policy, SRP's alert system is open to all internal and external stakeholders. Consequently, the following may issue a report:

- o Any SRP Group employee, whether internal or external, who currently works or has worked for SRP Group, regardless of the nature of their contract;
- o an applicant for a job with the SRP Group or a future employee whose employment relationship has not yet begun, provided that the facts reported are related to the recruitment process;
- o A shareholder, partner or holder of voting rights in the general meeting of SRP Groupe;
- o A corporate officer of one of SRP Group's companies, a member of a governance body, including former members;
- o An occasional employee (interns, work-study students, volunteers, temporary staff, anyone working under the supervision and direction of SRP Group subcontractors or contractors);
- o An external partner of the SRP Group (suppliers, subcontractors, service providers, associations, etc.);
- o Customers and members of SRP Group companies.

B) Conditions to be met in order to benefit from whistleblower protection

In order to benefit from the protection afforded to the authors of a report, the following conditions must be met:

- The report must be issued without seeking direct financial compensation. If you have received remuneration for filing an alert, you cannot benefit from the whistleblower protection scheme;
- The report must be made by a person who has obtained the information in the course of his or her professional activities, or who has personal knowledge of the information;
- The report must be made in good faith. A report is qualified as "good faith" when the facts and information communicated by the author are complete, fair and accurate. The person making the report must reasonably believe in the veracity of the information provided, even if it turns out later to be inaccurate or not acted upon. This will not result in disciplinary action. On the other hand, deliberate misuse of the Alert Channel may expose its author to disciplinary sanctions as well as legal proceedings.

C) Extent of protection for the person making the report

- o Facilitators (i.e. any natural or legal person under private, non-profit-making law, who helps the author of the alert to make an alert);
- o Individuals related to the person making the alert (i.e. those at risk of retaliation in the course of their professional activities by their employer, client or the recipient of their services);
- o Legal entities for which the whistleblower works or with which he/she has a professional relationship, or which he/she controls.

II. WHICH SITUATIONS CAN BE REPORTED?

The whistleblowing system enables you to report or disclose any information concerning:

- A suspected, real or proven violation¹ of the Showroomprivé Group's Ethics & Compliance Code of Conduct and its related Policies, particularly with regard to the following issues:

- o Diversity and inclusion
- o The fight against harassment and sexist behavior
- o Health, safety and quality of life at work
- o Freedom of expression and opinion
- o Forced labor and child labor
- o Fight against corruption
- o Conflicts of interest management
- o Gifts and invitations management
- o Fight against money laundering and terrorism financing
- o Fair competition
- o Insider trading prevention
- o Protection of company information
- o Personal data protection
- o Responsible selection of third parties
- o Philanthropic activities and sponsorships
- o Responsible interactions with public authorities
- o Promoting a responsible economy

- a crime (e.g. murder, rape)

- a misdemeanor (e.g. corruption, influence peddling, embezzlement of public or private funds, theft, fraud, manslaughter)

- a threat or prejudice to the public interest (e.g.: actions likely to endanger the health or safety of the population or the environment).

- Violation or attempted concealment of a violation of :

- o an international commitment duly ratified or approved by France or,
- o a unilateral act of an international organization taken on the basis of such a commitment, European Union law, law or regulation.

The following are excluded from the scope of the Alert System:

- o Any report that does not relate to the activities of the SRP Group;
- o Any report whose subject is not related to the above-mentioned categories. In this case, please contact the relevant department.
- o Facts, information and documents covered by: medical secrecy; lawyer's professional secrecy; the secrecy of judicial investigations; the secrecy of judicial deliberations; the secrecy of national defense.

¹ What is a suspected, actual or proven violation?

- A suspected violation is one of which we have indirect knowledge without evidence.
- An actual violation is one of which one has direct knowledge, or which one has witnessed without evidence.
- A proven violation is one of which you have direct knowledge and for which you have evidence.

III. HOW TO MAKE A REPORT?

A) How to issue a report

1) *Alert Channel for all*

SRP Group has set up a secure alert channel in the form of a form accessible to all internal and external stakeholders in the Ethics and Compliance tab of the website: <https://showroomprivegroup.com/en/ethics-whistleblowing-system/>

Once the form has been completed, all the information provided by the author is sent to a secure, end-to-end encrypted external mailbox. The persons responsible for processing the reports will communicate with the author via this mailbox, using the following e-mail address:

ethique_conformite_SRP@showroomprivegroup.com.

2) *Specific features relating to employees*

At SRP Group, proximity is an important part of our management culture. Consequently, employees should feel free to contact their manager or a member of the Human Resources department if they have any questions, even before a report is issued.

If the facts reported fall within the scope of this Policy, the report must be made through the alert channel provided. In this case, the manager or HR department should guide and/or support the employee in completing the online form.

The employee or witness reporting the facts via the available form can therefore:

- o Do it alone or,
- o Be assisted by their manager and/or an HR and/or Compliance Officer, depending on the type of report.

B) Respect for anonymity

The SRP Group allows you to submit an anonymous report.

The form accessible on the SRP Group website guarantees the anonymity desired by any person submitting an alert.

If the author wishes to submit a report anonymously, the form includes a checkbox dedicated to anonymity. Once ticked, you are asked to provide a non-identifying e-mail address, i.e. one containing neither first nor last name, to enable exchanges between the author and the people in charge of investigations, as well as follow-up on the report.

In other words, if the person making the report wishes to remain anonymous, he or she can create an e-mail address specifically dedicated to the report. For example, the e-mail address might look something like this: kdjenfls03@gmail.com

The confidentiality of the e-mail address provided by the author wishing to remain anonymous will be protected by technical security measures in order to guarantee flawless anonymity. The confidentiality of exchanges is technically guaranteed by the absence of any type of tracer and the implementation of end-to-end encryption.

However, in the event of an anonymous report, it should be noted that its processing will require the transmission of sufficiently detailed information and facts to enable a full investigation.

Anonymity may make it difficult to process the report. In this case, the author will be informed via the secure external mailbox.

In order to ensure the most efficient processing of the report, the author is strongly advised to identify himself/herself when issuing the report.

SRP Group undertakes to handle the identity of the person making the report as strictly confidential and not to communicate it to the person reported or suspected, unless required by law or with the explicit consent of the person making the report.

C) Alternative reporting channels

The author of the alert may issue an alert through a channel external to the company by directly addressing:

- o One of the competent authorities listed in the appendix to Decree no. 2022-184 of October 3, 2022;
- o To the Défenseur des droits ;
- o a judicial authority; or
- o a European Union institution, body or agency competent to gather information on violations of European Union law.

IV. HOW ARE REPORTS HANDLED?

A) SRP Group's reporting governance structure



B) Persons in charge of processing reports

When issuing a report via the form, the author must select the subject of the report. This information is used to identify the referent responsible for handling the report.

First of all, the referent specifically designated to receive reports is notified of a new report.

After reading the facts, he or she is asked to :

- o Analyze the admissibility of the report; and
- o Confirm or modify the qualification made by the sender of the report.

The definitive qualification then enables the report to be sent to the referent in charge of the theme corresponding to the report.

By submitting the report, the sender agrees that it may be transferred to a different contact person from the one who received the request.

The referent in charge of the theme undertakes the investigation. If necessary, he or she may be accompanied by the referent who received the report.

If the report is classified as "complex" or "sensitive", the Ethics Committee is invited to take part in the processing and analysis of the investigations, as well as in the definition of any remedial action required.

C) Stages in the processing of alerts

1) Receipt of the report

When a person submits a report via the online form, the report referent is notified and sends an acknowledgement of receipt to the author of the alert within 7 working days of receipt of the report.

Please note that acknowledgement of receipt does not constitute acceptance of the report.

2) Admissibility of the report

Each alert is subject to a preliminary analysis by the report referent, which is handled as confidential, in order to determine whether the report meets the conditions for falling within the scope of this Policy. The preliminary analysis also involves checking whether the factual elements provided are sufficiently detailed to enable the alert to be processed.

In certain cases, the alert coordinator may have to transfer the alert to another coordinator whose expertise is required to determine whether or not the alert is admissible.

If necessary, the alert referent may request additional information from the sender of the alert, in order to confirm its admissibility.

If the alert is admissible, the author is informed of the identity of the person who will be responsible for handling the alert, as well as how he or she will be informed of any follow-up action taken.

If an alert is inadmissible, the author of the report is informed in writing of the closure of the case and the reasons for inadmissibility. A report may be deemed inadmissible if it does not comply with the conditions specified in this Policy and/or if the factual elements are not sufficiently precise or detailed to process the report. In this case, the author will be informed of alternative ways of dealing with the request and, where appropriate, of the referral of the request to the relevant department.

D) Communication with the report author

The SRP Group ensures that it can deal with all reports by taking all necessary steps, in particular through exchanges with the person making the report via the secure external mailbox that receives reports, in order to be in possession of all the information needed to investigate the facts.

E) Processing time for reports

Within 3 months of the acknowledgement of receipt of the report, the author of the report will be informed of the verification and/or remedial measures implemented, or of the fact that the alert has been closed.

The author of the report will be informed of the closure of the report once it has been processed.

F) Follow-up on admissible reports

1) *Information transmission*

The author of the report receives information on the measures planned or taken to assess the accuracy of the allegation within a reasonable timeframe.

In the case of a report where the facts are proven, any person implicated by the report is informed so that he or she can explain the facts concerned. The persons concerned by the report are also entitled to respect for the confidentiality of their identity. It is therefore forbidden to divulge any information that could identify them outside the reporting procedure.

The author of the report and the person who is the subject of the report are informed of the closure of the processing operation and of the conclusions reached concerning the allegations that were the subject of the processing operation. Key witnesses are also informed of the end of the investigation.

2) *Remediation measures*

Once the report has been processed, the referent concerned by the report, human resources and, where appropriate, members of the ethics committee discuss the findings of the investigations.

If necessary, they then define the remedial measures to be implemented.

Human resources and the line managers of those involved are responsible for implementing these measures.

Remedial measures can be individual or collective.

V. WHAT ARE THE GUARANTEES AVAILABLE TO THE PERSON FILING AN ALERT?

A) Confidentiality

The SRP Group makes every effort to ensure the confidentiality of:

- o the identity of the person who issued the report;
- o The identity of the persons implicated;
- o the identity of any other person involved in the report, such as a witness, an employee supporting the person making the report, etc.; and
- o The facts reported.

Investigations and reports resulting from a report will also be treated as confidential.

By way of exception, information relating to the investigation may be disclosed without prior consent if the person responsible for collecting and processing the report is required to report the facts to the judicial authorities. In this case, the persons concerned will be informed of the disclosure, unless there is a risk of compromising legal proceedings.

The identity of the persons implicated may be disclosed if the report is found to be well-founded.

B) Anonymous

As a matter of principle, you can choose to be anonymous at the time of reporting.

In this case, the anonymity of the report is fully guaranteed. It is possible to communicate one's identity as soon as the report is filed, or while it is being processed.

In some cases, however, the processing of an alert may require identification.

For example, following the disclosure of behavior that may be qualified as harassment or discrimination, the human resources department must define and implement measures to combat harassment or discrimination.

If this is the case, the identity of the person making the report will be requested, with justification. If the person who filed the report refuses, making it impossible to deal with the case, the report cannot be processed. It will therefore be up to the person placing the alert to use other channels.

C) Protection of the report author

The author of a report enjoys protection with regard to the facts reported, provided that he or she complies with the conditions set out in paragraph B of section I. This protection also extends to facilitators, natural persons in a relationship with the whistleblower and legal entities for which the whistleblower works or with which he/she has a professional relationship.

As a result, he or she may not be punished, dismissed or subjected to any direct or indirect discriminatory measure, even if the facts reported prove to be unjustified after investigation. Once an alert has been closed, a follow-up is organized in order to ensure that neither the employee who reported the facts, nor the employee implicated by the alert when he or she has been cleared after the investigation, nor any of the persons benefiting from the scope of protection under the present policy, have been the subject of reprisals or have been unjustifiably demoted. (Examples: transfer, loss of bonus, change in working conditions, etc.).

The author of the report, as well as persons who benefit from the protection afforded by a report and who feel that they have been subjected to reprisals of any kind, may notify the HR Referent.

VI. PRIVACY POLICY

When you make a report, you may be asked to provide us with personal data about yourself or the persons concerned and/or persons who may provide information relating to your report, and in particular: the identities, functions and contact details of the above-mentioned persons (the "Personal Data").

The purpose of collecting and processing this Personal Data is to determine the admissibility of the reports, to verify the facts reported and to take any necessary corrective measures. Showroomprivé.com is the data controller and the Personal Data may be communicated to the persons in charge of processing the reports.

The processing of Personal Data that we carry out is based on our legal obligations under (i) the whistleblowing mechanisms resulting from the Sapin 2 law of December 9, 2016 via its article 17 and via its articles 6 and 8 on the one hand and resulting from the law of March 27, 2017 on the other hand, (ii) Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report violations of Union law and (iii) Act no. 2022-401 of March 21, 2022 aimed at improving the protection of whistleblowers.

Personal Data is kept in an active database for the duration of the investigation, plus the following periods:

- If the report is admissible :

o Two months from the end of the investigation if no disciplinary or legal proceedings have been initiated. Thereafter, Personal Data is destroyed or anonymized.

o Until the end of the procedure or the statute of limitations. Thereafter, Personal Data is archived for a period of 6 years from the last event recorded.

- If the report is inadmissible: 1 week from the date of the inadmissibility decision. The Personal Data is then destroyed.

You may access your Personal Data, rectify it, request its deletion or exercise your right to limit the processing of your data. To exercise these rights, or if you have any questions about the processing of your data under this system, please contact us at privacy@showroomprive.net. If, after contacting us, you feel that your rights under the Data Protection Act have not been respected, you may lodge a complaint with the CNIL.