

### Whistleblower Procedure



Date:	07/2025
Issuer:	Urbasolar
Domain:	COMPLIANCE
Scope:	Group

## **PREAMBLE**

Urbasolar is committed to the fundamental ethical values of honesty and integrity that guide its actions as well as those of its employees and partners.

This policy supplements our Code of Conduct, which lays out our commitment to legal compliance, integrity, and ethics.

In accordance with the French law on transparency, corruption prevention, and economic modernisation known as the "Sapin II law" and the French law of 21 March 2022 aimed at improving the protection of whistleblowers and its implementing decree of 3 October 2022, the purpose of this "Whistleblowers" procedure is to collect and process reports from whistleblowers.

Any one of us may be faced with a situation in which other employees or third parties have violated laws or the internal rules of Urbasolar (Compliance). As soon as you suspect a compliance violation, we urge you proactively report it rather than ignoring it.

We must investigate these reports and rigorously examine the facts at hand (internal investigation). If we identify a compliance violation during an internal investigation, we also owe it to ourselves to do whatever is necessary.

## **1. WHAT ACTIONS CAN BE REPORTED?**

Whistleblower reports must relate to situations that may constitute:

- A criminal offence.
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- A threat or harm to the public interest.
- A breach, or attempt to conceal a breach, of:
  - o Any law or regulation.
  - o European Union law.
  - o An international commitment duly ratified or approved by France.
  - o A unilateral act by an international organization taken on the basis of such a commitment.

Only actions likely to fall under one of the above categories may be reported under this procedure. Ordinary workplace errors cannot.

Example of reportable actions are: harassment, corruption, acts likely to endanger or harm the safety of the population as an environmental matter, etc.

In addition, the whistleblowing process must not be used to report facts, information, or documents, in any form or medium, whose disclosure is prohibited under laws or rules regarding:

- national defence secrets.
- patient confidentiality.
- the confidentiality of judicial deliberations.
- the confidentiality of ongoing criminal investigations and pre-trial proceedings.
- solicitor-client privilege.

## **2. WHO CAN REPORT?**

Any individual who, in the course of their professional activities, comes across information relating to one of the acts defined in section 1, which has occurred or is very likely to occur within the organisation, may use this whistleblowing procedure to report it:

- An employee on a fixed-term contract, including work-study contracts, or on permanent contracts
- An outside and/or occasional employee – temporary worker, intern, service provider

- A person whose employment relationship ended, when the information was obtained through that relationship
- A person who applied for a job with the organisation, when the information was obtained through that application
- A shareholder, partner, or person entitled to vote at a general meeting
- A person who serves on the board or Executive Committee
- A co-contractor and its subcontractor or, in the case of legal entities, the members of the board that directs or supervises these co-contractors and subcontractors as well as the members of their staff
- A customer or prospect.

Persons mentioned above who have not come across information in the course of their professional activities may also use this whistleblowing procedure to report an action that falls within the scope of whistleblowing as set out in section 1, of which they have personal knowledge.

As a reminder, reporting under this whistleblowing procedure is purely **optional**. Failure to do so shall not result in any penalty.

### 3. HOW TO REPORT

#### Whom to report it to

To issue a whistleblowing report, you can:

- Speak to your line manager (or your line manager's own line manager) about it  
or
- Contact the Compliance Advisor: [compliance@urbasolar.com](mailto:compliance@urbasolar.com);  
or
- Report the problem via the SpeakUp system: <https://axpogroup.speakup.report/fr-FR/Axpo/home>  
and
- Report any sexual harassment to the Sexual Harassment Contacts:  
[harcelement.sexuel@urbasolar.com](mailto:harcelement.sexuel@urbasolar.com)

Internal reporting may be carried out in particular when the whistleblower believes that the violation can be effectively remedied through that channel without exposing themselves to retaliation.

#### ***What is "Speak Up"?***

*The SpeakUp system is managed by an independent service provider and consists of a **telephone service** and **web service**, available 24 hours a day.*

*Reports generated through the SpeakUp system are then received and processed by AXPO's in-house SpeakUp office in Switzerland, which is served by qualified, specially trained compliance officers.*

*The SpeakUp system allows you to report acts in your **native language** and, if you wish, you can **remain anonymous**.*

- > **It should be noted that when reporting, any whistleblower may also:**
  - send a **report to an outside entity**, either after making an internal report or directly.  
The outside authorities and institutions that may collect reports are mentioned in Article 8 of French Law No.2016-1691 of 9 December 2016 and, for different relevant fields, are listed in the appendix to French Decree No. 2022-1284 of 3 October 2022.
  - make a **public disclosure**, only:
    - after having reported to an outside entity, whether or not this was preceded by an internal report, and only if no appropriate action was taken in response to that report after the time limit for replies had elapsed
    - in the event of serious imminent danger or, for information obtained in the course of the whistleblower's professional activities, in the event of imminent or manifest danger to the general public
    - if informing one of the relevant authorities would expose the whistleblower to a risk of retaliation or would not effectively address the issue being disclosed.

If a whistleblower is unsure which outside entity to report to, the *Défenseur des droits* (French national ombudsman) serves as a general point of contact and will guide them to the proper authority.

### Admissibility of a report

The breach reported must be serious and the report issued in **good faith** and without **personal interest**; that is to say not to seek any advantage or profit, including **direct financial compensation**, for yourself or anyone close to you, and not to seek to harm, such as by reporting misleading information or deliberately making false accusations.

### What a report should look like

The report must contain:

- The description of the reported actions
- The identity and functions of the person(s) referred to in the report
- Any information and any document, in any form or medium, that supports the reported claims
- The identity, functions and contact details of the whistleblower → As an exception, the **report may be made anonymously** if it spells out the situation in detail.

The report is objective and precise in describing the actions observed or suffered by the whistleblower.

When you report via SpeakUp, **you will get an individual case number** to track the status of your report at any time, which will also allow you to provide additional information if necessary.

## 4. HOW REPORTS ARE HANDLED

### What happens after your report is received?

Regardless of the reporting method chosen by the whistleblower (line manager, compliance officer, etc.), **the report will be directed to the SpeakUp tool** to ensure it is handled in the same way as all others.

The report is forwarded to AXPO's in-house SpeakUp office in Switzerland, which is served by qualified, specially trained compliance officers.

Then, if the report relates to URBASOLAR and the internal SpeakUp office of AXPO is unable to handle the report on its own, it will then be handled in collaboration with URBASOLAR's Compliance Officer and Director of Human Resources so that they can carry out the necessary internal investigations.

AXPO management may be kept informed of the report depending on how serious it is.

The report will always be handled by an appropriate, impartial entity, which will do so confidentially.

### Information provided to the whistleblower

Within **7 days** after your report is received, you will get an **acknowledgement of receipt**.

We will inform you about any measures taken or planned in order to assess the accuracy of the allegations and, where applicable, to remedy the subject of the report and the reasons behind it, doing so in writing within a reasonable timeframe not exceeding **3 months** from the acknowledgement of its receipt. We will also provide you with any other information required by law.

### How will your report be investigated, who must cooperate and how?

The report will be investigated internally if necessary. If necessary, additional information may be requested for the purposes of processing the report, and determining its eligibility.

Internal investigations are always conducted in accordance with applicable legal provisions. In doing so, we inform those involved of their rights and obligations. This particularly includes the duty to keep confidential the fact that an internal investigation is underway and its purpose (including within the company).

If the report is considered to not meet the required eligibility conditions, you will be informed of the reasons why (nature of the whistleblower, subject of the report, compliance with whistleblowing rules).

### What happens after the internal investigation is complete

Once the internal investigation is done, we write an investigation report and you will be kept informed.

If, at the end of the investigation, the allegations prove to be inaccurate or unfounded, or the report is no longer relevant, the report will be closed. If the case is closed, you will be notified in writing

If after careful consideration you are dissatisfied or disagree with the outcome of the internal investigation or how it was conducted, you may refer the matter to an outside authority designated by the French decree of 3 October 2022.

*NB: **Abuse** of this whistleblowing system may lead to penalties and/or prosecution. On the other hand, **no disciplinary action may be taken** against a whistleblower, even if the facts subsequently prove to be inaccurate or if nothing is done about them, so long as they reported the matter in good faith.*

## 5. HOW ARE THE WHISTLEBLOWER AND OTHER PEOPLE INVOLVED PROTECTED?

### Requirements for whistleblower protection

Whistleblowers may benefit from the protections provided by this procedure and by the applicable regulations if:

- having become aware of the information in question in the course of their professional activities, they send an internal report under the conditions provided for in this procedure
- they send an external report under the conditions provided for in this procedure, after having sent an internal or direct report
- they make a public disclosure under the conditions provided for in these proceedings

When a report or public disclosure has been made anonymously, a whistleblower whose identity is subsequently revealed benefits from the same protections.

### Protection from negative consequences of whistleblowing

Nobody may retaliate against you for whistleblowing. Making threats or attempting to do so is prohibited.

If you feel you have been threatened, you can and should always contact your line manager or Human Resources.

You will not be considered a whistleblower and are therefore not protected as such if you are aware that the facts on which you are relying are false or if you act with the intent to harm.

The protections provided by this procedure also, where appropriate, cover:

- facilitators, understood as any natural or legal person under private non-profit law who assists a whistleblower in making a report or disclosure
- Individuals related to a whistleblower

### General principle of confidentiality

As part of this procedure, Urbasolar guarantees the **strict confidentiality of the identity of the reporting persons**, of any **persons targeted** by them and of any third party mentioned in the report and of the information collected by all the recipients of the report.

### Protection of your identity as a whistleblower

If you submit a report in good faith, we will protect your identity to the best of our ability. We will only disclose your identity to individuals on a strict need-to-know basis of for the purposes of the internal investigation.

It goes without saying that these people must treat your identity as confidential.

Any information that could be used to identify you may only be disclosed **with your consent**.

However, this information may be passed on to the judicial authorities if the persons responsible for receiving or processing the report are under an obligation to disclose the facts. You will then be informed, unless doing so could compromise the judicial proceedings. Written explanations are attached to this information.

### Protection of the person implicated in the report

#### Principle

The presumption of innocence applies. Therefore, if a person is implicated in the report, we will, where appropriate, inform them of the allegations appropriately and give them the opportunity to respond appropriately.

The purpose of any internal investigation is to establish the veracity of the facts.

### Confidentiality of allegations

We will also treat the allegations against the implicated person and the fact that an internal investigation has been conducted in this regard as confidential. Access to this information will be strictly limited to those who need to know it for the purposes of the internal investigation. Even if the conclusion of an internal investigation confirms the allegations, those affected are entitled to the protection of their privacy afterwards. However, this protection is not absolute and, in particular, the legitimate interests of Urbasolar may take precedence over it.

Any information that could be used to identify the person implicated by a report may not be disclosed, except to the judicial authorities, and then only once the merits of the report have been established.

### **Lack of civil and criminal liability**

Persons who have publicly reported or disclosed information under the conditions provided for in this procedure **are not civilly liable** for any damage caused by their reporting or public disclosure if they had reasonable grounds to believe, when they did so, that the reporting or public disclosure of all such information was necessary to safeguard the interests in question.

The whistleblower, and their facilitator if any, **is also not criminally liable** if they infringe on a legally protected secret in the context of a report, provided that the disclosure is necessary and proportionate to the safeguarding of the interests in question, that it occurs in accordance with the reporting conditions defined by law and that they meet the criteria to be defined as a whistleblower.

The whistleblower, and their facilitator if any, **are also not criminally liable** if they remove, divert, or conceal the documents or any other medium containing the information of which they have lawfully become aware, provided that they report or disclose it under the conditions indicated above.

## **6. PERSONAL DATA PROTECTION**

As part of this procedure, Urbasolar, as data controller, processes the personal data of persons in connection with a report (the whistleblower, a person referred to or mentioned in the report, persons involved in verification operations, personnel involved in the handling of the report).

This data is processed for the following purposes:

- collecting and processing reports of a breach of a specific rule
- carrying out the necessary verifications, investigations and analyses
- deciding how to follow up on the report
- ensuring the protection of data subjects
- exercising or defending legal rights

The legal bases for the processing carried out for the purposes mentioned above are:

- Art. 6(1)(c) GDPR: compliance with a legal obligation to which Urbasolar is subject
- Art. 9(2)(g) GDPR: the processing is necessary for reasons of substantial public interest

For the purposes of collecting and processing reports, the following categories of personal data may be collected and processed:

- the report (reported acts)
- the identity, duties and contact details of:
  - o the whistleblower
  - o the persons who are the subject of the report
  - o any persons intervening, consulted or interviewed in the gathering or handling of the report
  - o any facilitators and people in contact with the whistleblower
- any information collected in the course of verifying the reported acts
- reports of verification operations

- any follow-up on the report

This data is collected from the whistleblower, from any persons intervening, consulted or interviewed in the gathering or handling of the report, and also from Urbasolar's information systems.

Your personal data is accessible, where appropriate, to members of Urbasolar's authorised personnel, strictly within the limits of their respective powers and to perform their duties and functions.

Your data is also accessible to members of the staff of the internal SpeakUp office of AXPO in Switzerland acting as subcontractors of Urbasolar, as well as to other service providers also acting as subcontractors (e.g. the company People Intouch B.V., provider of the SpeakUp solution).

This data will be retained for a period not exceeding what is necessary for the purposes for which they are processed. Thus, unless otherwise provided by law or regulation:

- Any data relating to a report can be retained in the active database until the final decision on what action is to be taken. If no action is taken after review, the data will be destroyed without delay or retained after anonymization.
- When proceedings are initiated against an implicated person or someone who abused the reporting procedure, the data relating to the report are retained until the end of the proceeding or the expiry of the limitation period for legal remedies.

The data may be retained for a longer period, in an intermediate archive, if the controller has a legal obligation to do so or, where a report is followed by a procedure, for the purpose of ensuring the protection of the whistleblower or to allow ongoing violations to be found (within the applicable limitation period).

Personal data may be transferred to Switzerland whose regulations on the processing of personal data ensure an adequate level of protection.

In accordance with the General Data Protection Regulation No.2016/679 ("GDPR") and the French Data Privacy Act of 6 January 1978 in its current version, data subjects have a right to access, correct and erase any personal data concerning them, a right to restrict processing, as well as a right to object to the processing of their data. They also have the right to set guidelines for the retention, erasure and disclosure of their personal data after their death. These rights can be exercised by emailing the DPO at the following address: [dpo@urbasolar.com](mailto:dpo@urbasolar.com).

Proof of identity may be requested from data subjects, if applicable. They may be denied the exercise of any of these rights if their request does not meet the conditions laid down by the regulations. If so, they will be duly informed.

If they deem it necessary, they may send a complaint to the Commission Nationale de l'Informatique et des Libertés (CNIL - the French Data Protection Agency) online ([www.cnil.fr](http://www.cnil.fr)) or by post to the following address:

3 place de Fontenoy – TSA 80715 – 75334 PARIS CEDEX.

## **7. DISSEMINATION OF THE PROCEDURE**

This procedure is published in Urbasolar's documentation system.

The latest version published on the intranet is the one that applies.