



INTERNAL WHISTLEBLOWING SYSTEM

1. A word from the Managing Partners

« Our international presence and market leadership in the leasing, sales, technical and financial management of sustainable transport equipment means we have a responsibility to all our stakeholders. This is why the TOUAX Group has placed Ethics and Sustainable Development at the heart of its strategy and is pursuing its development around two fundamental principles: integrity and transparency.

This ambition is reflected in concrete actions in three key areas:

1. **Respect for the environment and human rights** is one of the pillars of our corporate social responsibility. Every TOUAX entity worldwide actively contributes to promoting these values.
2. By adhering to the **principles of the United Nations Global Compact**, TOUAX undertakes to support, within its sphere of influence, the Compact's ten principles in the areas of human rights, international labour standards, business ethics, environment, and the fight against corruption. TOUAX is determined to ban all forms of violation in the conduct of its business, thanks to a system based on the identification of ethical risks and the implementation of preventive measures. This internal whistleblowing system is a guide to be applied on a daily basis to prevent and combat ethical breaches. It complements our "**Ethics Guidelines**" and our "**Anti-Corruption Code of Conduct**", which set out the main principles to be followed in terms of business ethics. Ethics is an area that concerns all Group employees. We must be exemplary and convey this message of 'zero tolerance' to all our stakeholders.
3. Finally, TOUAX is committed to **maintaining lasting relationships with its stakeholders**. It is our responsibility to establish relationships of trust with our employees, customers, suppliers, and shareholders. Every employee, whatever their level of responsibility or hierarchy, must act in accordance with the requirements set out in our Group's Ethics Charter. Ethics is everyone's business, and we remain convinced that it is through the actions of each and every one of us that our approach will be effective and lasting.

The purpose of this internal whistleblowing system is to explain the various channels a whistleblower can use to report a breach of ethics, and how such reports will be handled by TOUAX Group.

The Group has opted to set up a single technical system for collecting whistleblowers¹ reports, in compliance with legal provisions governing the protection of whistleblowers and the recommendations of the French Anti-Corruption Agency (AFA).

As this system is only one of several means of reporting misconduct, any person who is aware of a breach that he or she wishes to report may do so by contacting his or her usual contacts, particularly in-house: direct or indirect line manager², Human Resources Manager, Managing Directors. As its use is optional, no sanction will be taken against a person who has not activated it when he/she was entitled to do so.

The purpose of this procedure is to:

- Define the scope of the internal whistleblowing system;
- Specify the terms and conditions of its operation;
- Provide information on the conditions of use and storage of personal data that may be collected as part of this system;
- Present the guarantees offered by this system. ”

May 21st, 2024

Fabrice and Raphael Walewski

Managing Partners

¹The alert system described in this procedure is designed to meet the TOUAX Group's obligations, as set out in :
– The so-called ‘Sapin II Act of December 9, 2016’ on transparency, combating corruption and modernizing economic life;
– The ‘Waserman Act of March 21, 2022’ aimed at improving the protection of whistleblowers;
– The decree of October 3, 2022, which sets out the rules for collecting and processing internal alerts, as well as the list of authorities who can receive external alerts.

²Who will be able to guide and advise his or her colleagues, unless he or she is the perpetrator of the offending behavior.

2. Who can raise an alert?

The internal whistleblowing system can be used by :

- All TOUAX Group employees, regardless of their status (permanent employees, external/occasional employees such as interns, apprentices, temporary workers, supplier/subcontractor employees, etc.);
- Our external stakeholders, such as our customers or anyone who interacts with the TOUAX Group.

3. What can be alerted?

Behavior contrary to the Group's "Ethics Charter" and TOUAX's "Anti-Corruption Code of Conduct", as well as facts falling under the definition of whistleblower, in particular :

- A felony or misdemeanor ;
- A threat or harm to the general interest;
- A violation or attempted concealment of a violation of a law or regulation, etc.

The warning system makes it possible to report serious³ incidents in the following areas:

- Human rights ;
- Business ethics ;
- Corruption, competition ;
- Accounting, finance, banking ;
- Discrimination, harassment ;
- Occupational health and safety ;
- Environmental protection.

This list is not exhaustive.

³Facts, information and documents, whatever their form or medium, the revelation or disclosure of which is prohibited by provisions relating to national defense secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of judicial inquiries or investigations, or the professional secrecy of lawyers, are excluded from the alert system.

4. Whistleblower protection

All those involved in handling the alert are subject to reinforced confidentiality obligations⁴, regarding both the identity of the author and the person concerned, and the information gathered.

A person who issues an alert may benefit from a specific protection regime.

To qualify for "whistleblower" status, several criteria must be met:

1. Be a natural person;
2. Act in a disinterested manner, i.e., do not act out of vengeance or for any consideration whatsoever (especially financial);
3. Act in good faith, i.e. sincerely and legitimately believing in the reality of the facts reported;
4. Have personal knowledge of the information which is reported, i.e. don't relay rumors or "gossip".

The TOUAX Group guarantees the strict confidentiality of the identity of the whistle-blower, the person who is the subject of the alert and the facts that are the subject of the alert.

Reports are treated confidentially, subject to applicable legal obligations and any administrative or legal proceedings.

No disciplinary or discriminatory measures may be taken against employees who have reported a problem, even if the facts are not proven, if these employees have acted in accordance with the criteria set out above.

However, misuse of this system may result in disciplinary sanctions or even legal action.

5. Privacy policy

The alert system complies with the provisions of the General Data Protection Regulation (RGPD).

➤ **Internal reporting procedure:**

When information falling within the scope of the whistleblowing procedure has been obtained during professional activities and concerns facts that have occurred or are very likely to occur in the company concerned, the following persons may submit a whistleblower report internally:

- Employees, former employees and prospective employees;
- Shareholders, associates and holders of voting rights at the Annual General Meeting;

⁴ Article 9 of the Sapin II law stipulates that violating the confidentiality of reporting is punishable by 2 years' imprisonment and a fine of 30,000 euros.

- Members of the administrative, management or supervisory bodies;
- External or occasional collaborators.

Reports may be sent to the ethics officer responsible for the Anti-Corruption Code of Conduct (Raphaël Walewski, Managing Director: rw@touax.com), or to the direct or indirect manager, or to the Group Human Resources Director (Ruddy Henry, r.henry@touax.com) or to one of the Managing Partners (f.walewski@touax.com and/or rw@touax.com), or to the following dedicated e-mail address: alert@touax.com. This address is accessible only to the Managing Partners (Fabrice and Raphaël Walewski), who can confidentially inform the Chairman of the CSR Committee of Touax SCA Supervisory Board of any relevant incidents.

➤ **External reporting procedure:**

The whistleblower has the option, either after having made an internal alert or directly, of sending an external alert to :

- one of the 45 competent external authorities, including the French AFA, DGCCRF, Autorité de la Concurrence, AMF, ACPR, CNIL, etc.;
- the French “Défenseur des droits”, who will refer the matter to the authority or authorities best placed to deal with it;
- judicial authorities;
- a competent European Union institution, body, or agency.

6. How are alerts handled internally?

- Within 7 working days, you will receive an acknowledgement of receipt of your report at the e-mail address you have used or the one you have indicated as the exchange address.
- Within this period, the company may ask you for any additional information.
- The company will inform you of the measures envisaged to assess the accuracy of the allegations and, where appropriate, to remedy the matter reported, within 3 months of the acknowledgement of receipt.

APPENDIX 1: INTERNAL ALERT DECLARATION FORM

Country where you are at the time of declaration: _____

Country in which you usually work : _____

Country in which the incident occurred : _____

Date(s) of incident(s): _____

What is your status (internal: employee on fixed-term or permanent contract, apprentice, trainee, casual employee - external: customer / supplier / subcontractor / other)?

Do you wish to remain anonymous: YES NO

N. B.: if yes, you do not need to provide any information about your identity. In this case, you must provide us with an anonymous e-mail address so that we can contact you and keep you informed of the progress of the alert.

Full name: _____

E-mail address: _____

Phone: _____

Name and address of your employer: _____

To which of the following categories do the facts relate?

Insider trading

Corruption

Fraud

Moral/sexual harassment

Discrimination

Safety

Health/Hygiene

Human rights

Business ethics

Conflicts of interest

Anti-competitive practices

Environment

Other (specify) : _____

Please describe your concerns below. Please provide as much information as possible: when and where did it happen? Who is/are the person(s) involved? Who are the possible victims? What are the potential consequences (financial or otherwise)?

To the best of your knowledge, are the events still ongoing?

If the facts involve other people or companies, can you please specify their identity?

Enter your text here

Free text (you can add text pages and documents related to this alert)

Have you told anyone about this? YES NO

If so, can you give us the name(s) and contact details of this (these) person(s)?

Date : _____

Signature :



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