

## INTERNAL PROCEDURE FOR COLLECTING AND PROCESSING REPORTS ISSUED BY WHISTLEBLOWERS

### INTRODUCTION

#### What is denunciation?

The term "whistleblowing" is used in legal language to refer to the set of rules designed to protect whistleblowers in the workplace against possible and likely retaliation.

The aim of whistleblowing is to shed light on illegal behaviour that has always been widespread, particularly in the public sphere. These are above all acts of corruption.

#### What is the procedure for collecting and processing reports issued by whistleblowers? And why is it important?

Vinventions strives to achieve transparency and a high level of corporate ethics.

The purpose of this reporting procedure is to provide employees with a **channel** and **guidelines** for reporting misconduct (breach of moral rule, duty) that has occurred or may occur at Vinventions in the workplace.

A **report** is a statement by which a whistleblower communicates the existence of a violation or misconduct on the basis of information that he or she has become aware of in a professional context.

A **whistleblower** is a natural person who reports or discloses, without financial compensation and in good faith, information relating to a fault, a crime, a threat or harm to the public interest, including violations of ethical operating principles. The whistleblower cannot be subject to reprisals.

As far as the general interest is concerned, this procedure does not concern personal difficulties encountered in the performance of the employment contract and must not be reported or dealt with via the reporting procedure. They will be discussed directly with the supervisor and/or HR representative.

This procedure is an important tool to reduce risk and maintain confidence in our operations by allowing us to detect and act at an early stage.

These guidelines are based on Directive EU 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law and applicable data protection rules. The principles set out in these guidelines apply to all persons who work or have worked with Vinventions, including:

- employees, including interns/students,
- self-employed workers and consultants,
- persons subject to recruitment,



- volunteers,
- shareholders and officers who are active in the business, and
- the co-contractors, subcontractors and their staff.

All employees have a duty to familiarize themselves with this procedure and any updates to it, and to comply with it.

All reports made through the reporting channel – in accordance with these guidelines – will be received, recorded and processed by the reporting team. The team in charge of processing reports is made up of Vinventions' Human Resources and Compliance Officers.

These persons shall have, in view of their duties, sufficient status, competence, authority and means to carry out their duties. The persons in charge of processing reports are subject to an obligation of professional discretion with regard to the information of which they are aware in the context of whistleblowing reports.

## PROCEDURE

### When to raise the alarm?

All employees can report actual or suspected misconduct if they have substantiated knowledge of it. A report may be made when an employee has become aware of acts or omissions deemed illegal and constitute an offence within the meaning of the Directive, or such a violation of the regulations as specified below: A violation in the following areas is generally considered to be in the "**public interest**":

- Public procurement
- Financial services
- Products and markets; and the prevention of money laundering and terrorist financing
- Product safety and compliance with food standards and legislation
- Transportation Safety
- Environmental protection
- Radiation and nuclear safety
- Food and feed safety
- Animal health and welfare
- Public health and consumer protection
- Protection of privacy and personal data; Network and Information Systems Security
- Fight against tax fraud
- Fight against social fraud
- Serious violations of the organization's code of conduct.

## How do I make a report?

If an employee has reasonable grounds to believe that misconduct has occurred, we encourage them to report the issue immediately through our reporting channel.

An employee does not need proof of their suspicions, but they do need reasonable **grounds to assume** that the information is true at the time of the report, and they must act in good faith. Allegations must not be made with the intent to cause harm.

A report can be provided through the reporting channel that can be found here:

<https://vinventions.integrity.complylog.com/>

The channel allows you to choose between the following alternatives:

- Oral reports
- Written reports
- by requesting a physical meeting, which must be made possible within a reasonable time.

It is possible to report anonymously.

As a matter of principle, the whistleblower must identify himself or herself in order to allow the report to be processed and to ensure communication with the person in charge of processing the report. It is recalled that the identity of the author of the report remains confidential and cannot be disclosed without his consent.

As an exception, when the author of the report wishes to remain anonymous, the report may be processed subject to the conditions assessed by the person in charge of the processing.

Irrelevant information on health status, political or religious beliefs or sexual orientation should not be included in the report.

## Penalties for intentionally inaccurate reporting

If an employee abuses the reporting process by knowingly making inaccurate or malicious allegations, this could be considered serious misconduct, which could lead to disciplinary action.

## Prohibition of reprisals

The whistleblower benefits from civil and criminal protection and cannot be subject to disciplinary sanctions or retaliatory measures.

Whistleblowers are not civilly liable for damage caused as a result of their reporting or public disclosure if they had reasonable grounds to believe, at the time they did so, that the reporting or disclosure of that information was necessary to safeguard the interests at stake.



## **Confidentiality and completeness of the procedure**

In the context of this internal procedure, the completeness and confidentiality of the information collected in a report are guaranteed, in particular the identity of the author of the report, the persons targeted by it and any third party mentioned therein.

The information collected in the context of a report, as soon as it is processed, is subject to the European General Data Protection Regulation (GDPR).

Access to this information is prohibited to members of staff who are not responsible for collecting and processing alerts. In the event that a person who does not belong to the department in charge of processing alerts were to be the recipient of a whistleblowing report, he or she undertakes to transfer it immediately and exclusively to the competent department referred to in the introduction of this procedure, without taking note of the content of the information transmitted to him/her, and then to destroy all the information in his or her possession without keeping a copy.

The information collected may only be communicated to third parties if this communication is necessary to process the report, internally or externally.

## **PROCESSING AND INVESTIGATION PROCESS**

### **Authority to investigate reports**

All personal data is processed in accordance with applicable data protection legislation, including the General Data Protection Regulation ("GDPR"). This personal data is used exclusively for the purpose of carrying out the necessary investigations on the basis of legal obligations.

The data in question may be shared with the competent public authorities in the event of legally mandatory transmission in order for them to carry out the necessary investigations or when external parties are involved (e.g. when certain crimes are committed).

### **The investigation**

Alerts given through the internal reporting channel are confidential. Information on the identity of the person making the report, the data subject and other persons mentioned in the report, as well as other personal data, shall remain confidential.

Information about the identity of the person making the report will not be disclosed to a third party (authority or court), except as necessary, in the case of a criminal offence.

When the allegations appear to be proven to the Compliance Officer, he will implement the means at his disposal to remedy the subject of the report.

In the event of a proven alert, the Compliance Officer shall inform the reporting party in writing of the measures envisaged or taken to assess the accuracy of the allegations and, if necessary, to remedy the subject matter of the report as well as the reasons for the latter.

When the allegations are inaccurate or unfounded, or when the report has become moot, the person making the report is informed in writing of the closure of the file.

The author of the report must be informed of the follow-up given to his or her alert within 3 months of the acknowledgement of receipt of the report or, in the absence of an acknowledgement of receipt, within 3 months of the expiry of a period of 7 working days following the report.

The information contained in the report should be addressed, as far as possible, to carry out the investigation. Appropriate corrective actions should always be based on the results of a thorough investigation.

In certain circumstances, the Compliance Officer may decide not to investigate the report. This can be the procedure, for example in the following situations:

- the information obtained is insufficient to carry out an adequate investigation and no other information is available,
- the report is made through the wrong channel, in which case the person making the report is invited to make the report to the correct party,
- the report is not provided in good faith;
- the alert no longer has an object;
- whether an investigation has already been conducted.

If the report is anonymous, the Compliance Officer is not in a position to continue the investigation into the identity of the person who made the report.

In the case of an anonymous report, it may be rejected if, for example, the information obtained is deemed insufficient to open an investigation or if the veracity of the information provided cannot be reliably established.

The person who is the subject of a report must not participate in the investigation or decision-making of the report. If a member of the reporting team (Compliance Officers or HR) is the subject of an alert, they may not be involved in the investigation process.

### **Documentation and data processing**

The whistleblowing team is required to document all reports received through the whistleblowing channel and to ensure that the information received is handled in accordance with applicable data protection law and regulations.

Personal data will not be stored for longer than is necessary, taking into account the purpose of the processing in accordance with the law. Personal data will be deleted 2 years after the completion of the survey.

The finalized investigation will be presented to management or any other representative of the company in the event of a potential conflict.

For more information on the processing of personal data, see the **[Privacy Policy](#)**.

### **Information for the subject of the report and the person who is the subject of the report**

The information provided to the collaborator must be provided as follows:

- Within 7 business days of the report, an acknowledgement of receipt will be sent to confirm that the report has been received
- The reporting team will inform the person who made the report within a reasonable period of time, no later than 3 months after confirmation, of the actions to be taken with respect to the report and the reasons for doing so, and
- Where appropriate, the reporting team will advise whether the identity of the person making the report should be provided to an authorized third party, unless such information would hinder the investigation.

### **External reports**

Any whistleblower can - either after an internal report, or directly - refer the matter to the external authorities to bring his report to the competent authorities.



**<https://vinventions.integrity.complylog.com/>**

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