



INTEGRATED QHSE  
MANAGEMENT SYSTEM  
**WHISTLEBLOWING  
POLICY**

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## 1 PURPOSE AND SCOPE OF APPLICATION

The purpose of this Procedure is to:

- Define the scope of the Ethics Alert system,
- To specify the operating procedures of the latter;
- To present the guarantees offered by this system.

This procedure applies to Partners and all employees (including temporary worker, interns, corporate officers, and Managing Directors) at SOLEVO across all geographies and subsidiaries.

## 2 DOCUMENTS DE REFERENCE

Code of Conduct (version 004).

## 3 RESPONSIBILITY

**The Head of Human Capital, Legal and Compliance** supervises the procedure within the SOLEVO Group.

**The Group Compliance Manager** is responsible for implementing and verifying the effectiveness and control of this procedure within SOLEVO.

**The Group Compliance Manager and the compliance representative within the subsidiaries** are responsible for the roll out of this procedure.

## 4 TERMS & DEFINITIONS

Customers in the broadest sense including Employees, counterparties, suppliers, etc.

The Whistleblowing System is an easy-to-use professional whistleblowing system that employees and external stakeholders can use to report any breach or potential breach of our Code of Conduct, any of our other Compliance Policies or any non-ethical conduct.

## 5 PROCEDURE

One of the challenges of the SOLEVO Group is to establish a climate of trust between employees within the company by acting with integrity and fairness in all circumstances and by offering all our employees and customers a working environment with respect and decorum.

Therefore, it is every employee responsibility to protect SOLEVO from those unlawful behavior financial malpractice and any activity which poses or is likely to pose a danger to the environment or to anyone working for SOLEVO by having the courage to report a problem without fear of reprisals.

To support this commitment, SOLEVO Group has set up an ethics whistleblowing system.

This WhistleB system allows all our Partners, Employees and external stakeholders, such as our customers or anyone interacting with SOLEVO

- To make a report, in complete confidentiality, without fear of reprisals.
- To ask a question related to Ethics or Compliance.
- To find out about the follow-up of a report or a request.

### 5.1 Use of ethics whistleblowing devices

In order for the whistleblower to be recognised as a whistleblower, he or she must (cumulative conditions):

Be a natural person

- ✓ Act in good faith, i.e. at the time the person makes his report, the facts reported must show the appearance of a true fact so that a posteriori, he cannot reproach him for having sought to harm others,
- ✓ Report a serious incident (falling within the scope of the system) of which he or she has personal knowledge. It is not a question of reporting mere suspicions or unfounded allegations with the aim of harming others.

Whistleblowing must be carried out responsibly, not as an act of denunciation, and must be limited to the areas covered by the code of conduct and the internal and external texts to which it refers.

### 5.2 What facts can be the subject of an alert?

To constitute an alert, the facts reported via this Ethics Alert system must constitute:

- ✓ Acts against the law;
- ✓ Acts against the internal regulations or code of conduct;
- ✓ Acts that may constitute a serious and manifest violation.

### 5.3 Operating procedures of the Whistleblowing system and processing of the Whistleblowing

The Ethics Alert system allows you to issue an alert or ask a question related to ethics or compliance.

### 5.3.1 The different Alert Reception Channels

- Via the WhistleB website: <https://report.whistleb.com/solevogroup>
- By telephone, by calling the following numbers: (see Appendix document)

Via WhistleB, the different steps to follow to make a report and find out about its follow-up are as follows:

**Step 1: The whistleblower goes to the homepage of the WhistleB platform. He clicks on «write a message». He is then invited to describe the situation**

- 1) Concern,
- 2) The place (home site),
- 3) The date,
- 4) The details of the case (by selecting the theme that best describes the facts that are the subject of the report) with the possibility of adding supporting documents.

**Step 2: After this 1st step, the author of the report is invited to read his or her statement again before clicking on the «send your message» button.**

An identification number and password are automatically generated. This identification number and password must be kept. They will allow the author of the report to access all the information necessary to follow up on his or her report. In the event of loss, for security reasons, these elements cannot be recovered: they will have to make a new report (they are invited to refer to the report previously transmitted in this one).

**Step 3: The author of the report is then invited through a questionnaire to raise his concern the Whistleblowing referent with all the necessary information.**

If the report is made by telephone, the operator fills in all the information provided by the person who made the report in a form. At the end of the telephone discussion, the person who made the report will be asked to choose a password and an identification number that must be kept. They will allow him to access all the information necessary to follow up on his report.

### 5.3.2 Methods of processing the Alert

**1<sup>st</sup> Scenario:** if it appears from the preliminary analysis of the report made by the Ethics Officer that the facts do not present any particular criteria of seriousness or complexity, the referent informs the Group CEO of the existence of this alert and is responsible for investigating and closing the case.

**2<sup>nd</sup> Scenario:** if it appears from the preliminary analysis of the report made by the referent that the facts present one or more criteria of seriousness, the referent sets up a specific team (the Support team) in order to determine the scope and practical modalities of the internal investigation to be carried out to shed light on the facts that are the subject of the report, in conjunction with the management of the entity of the subsidiary concerned.

In accordance with the procedure, in all cases, the whistleblower is notified of the admissibility of his or her report and informed of the follow-up given to his or her report.

### 5.3.3 Procedures for closing the alert

At the end of the alert investigation phase, the referent formalises his conclusions in a report that is sent to the support team.

After reviewing this report, the support team makes a collegial decision on the elements submitted for its analysis. Where appropriate, it also proposes to the Human Resources Manager of the entity concerned, the most appropriate action and/or sanction that is proportionate to the seriousness of the breach or breaches observed and decides on the recommendations proposed by the Ethics Referent.

The support team then closes the investigation file for the alert, thus ending the processing of the alert.

### 5.4 The protection guarantees offered by the system

SOLEVO commits to treat the identity of the author of the report, the persons targeted by it as well as the facts that are the subject of the report with the utmost confidentiality.

Elements likely to identify the author of the alert may only be disclosed, except for the purposes of judicial investigations or only to persons who need to know them, with the latter's consent.

The author of a whistleblowing report may not be prosecuted, sanctioned, dismissed or be subject to discriminatory measures or any form of reprisals, direct or indirect, in particular in terms of remuneration, training, redeployment, qualification, classification, etc. for having exercised in good faith and in a disinterested manner his right of expression or alert (even if the facts denounced later prove to be inaccurate or do not give rise to any follow-up).

In addition, any misuse of the Ethics Alert system (slandering denunciation, insults, etc.) may however expose its author to disciplinary sanctions and possibly legal proceedings.

### 5.5 Monitoring the system

Each year, the Ethics Referent must ensure the proper functioning of the Ethics Alert system by:

- ✓ Proposing the adoption of any corrective action aimed at strengthening/improving the existing system (implementation and/or updating of risk maps, updating of the procedure if necessary, training and awareness-raising);
- ✓ Present to the CEOs and the Audit & Risk Committee a statistical report of the reports/alerts reported during the past year and the follow-up given to them. It should be noted that these KPIs include (number of questions received / reports received / number of admissible alerts / quality of the people involved / processing times / nature of the facts reported / nature of the remediation actions carried out, etc.).

**6**
**ANNEXES**

Country	Language	Line number	Pin code
Angola	Portugues	+244(0)226425534 (City of Luanda)	4647
Burkina-Faso	Français	+226 25 33 47 76 (Ouagadougou area)	4647
Cameroon	Français	+237 69 77 77 880	4647
Ivory Coast	Français	+225 27 22 46 89 99	4647
Madagascar	Français	+261 33 65 45 555	4647
Mali	Français	+223 44 96 00 36	4647
Sénégal	Français		
Suisse	Français	0 800 848 131	4647
Ghana	English		

**Email address:** [codeofconduct@solevogroup.com](mailto:codeofconduct@solevogroup.com)

**7**
**NATURE OF THE MAIN AMENDMENTS**

Table 0: Nature of the amendments

Section | Page | Modification | Change or reason for change | Date | Author

\*Legend:

C: additional information/additional requirements,

S: Deletion,

A: Rewording,

N: New requirements

A: Other.