WHISTLE-BLOWING POLICY

AGILE PARTNER

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agilepartner

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INTRODUCTION

Agile Partner is committed to promoting a culture of transparency, integrity and accountability within its organization. Through a law dated May 16, 2023, Luxembourg transposed Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of individuals who report breaches of Union law into its national law.

Aware of the importance of protecting the rights of whistleblowers and in order to comply with its legal obligations, this Whistleblowing Policy (the "Policy") defines the terms and mechanisms for reporting and follow-up established within Agile Partner to facilitate the reporting of violations and ensure an appropriate and fair response to any information on reported breaches.

We strongly encourage the use of the reporting channels mentioned in this Policy in a spirit of cooperation and shared vigilance within Agile Partner.

1 Definitions

For the purposes of this Policy, the following terms are defined as follows:

"**Breaches**": Acts or omissions that are:

a) Unlawful; or
b) Defeat the object or purpose of the provisions of directly applicable national or European law.

"**Information on breaches**": Information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in the organization in which the reporting person works or has worked or in another organization with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches.

"**Directive**": EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of individuals who report breaches of European Union law.

"**Reporting**" or "**to report**": The oral or written communication of information on breaches.

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"**Law**": refers to the Luxembourg law of May 16, 2023, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of individuals who report breaches of European Union law.

"**Internal reporting**"; The oral or written communication of information on breaches within a legal entity in the private or public sector.

"**External reporting**": The oral or written communication of information on breaches to the competent authorities.

"**Public disclosure**" or "**to publicly disclose**": The making of information on breaches available in the public domain.

"**Reporting person**": A natural person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities.

"**Facilitator**": A natural person who assists a reporting person in the reporting process in a work-related context and whose assistance should be confidential.

"**Work-related context**": Current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire information on breaches and within which those persons could suffer retaliation if they reported such information.

"**Person concerned**": A natural or legal person who is referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated.

"**Retaliation**": Any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person.

"**Follow-up**": Any action taken by the recipient of a report or any competent authority, to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal enquiry, an investigation, prosecution, an action for recovery of funds, or the closure of the procedure.

"**Competent authority**": Any national authority designated to receive reports, give feedback to the reporting person, and/or designated to carry out the duties provided for in the law, in particular as regards follow-up.

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2 Field of application

2.1 Exclusion

This Policy does not apply to Reports of Breaches reporting to national security. Furthermore, reports made by individuals whose relationships are covered by medical confidentiality, attorney-client privilege, professional secrecy to which a notary bailiff is bound, judicial deliberations, and rules governing criminal proceedings are excluded from the scope of this Policy.

This Policy does not alter the rules relating to the exercise by workers of their right to consult their representatives or trade unions and to protection against any unjustified adverse action resulting from such consultation. It also respects the autonomy of the social partners and their right to conclude collective agreements.

2.2 Application

This Policy applies to any person reporting breach in a professional context, whether they work in the private or public sector, provided that they obtained the information concerned in the course of their professional activities.

2.3 Entry into force

This Policy shall become effective on the date of its adoption.

3 Protection measures

3.1 Prohibition of retaliation

Agile Partner is committed to protecting reporting persons from any form of retaliation. Anyone reporting breaches in good faith is protected from direct or indirect harmful actions that may arise in the course of their work. Prohibited retaliation includes, but is not limited to:

1. Suspension, lay-off, dismissal, failure to renew, or early termination of, a temporary employment contract or equivalent measures
2. Demotion or withholding of promotion
3. Transfer of duties, change of location of place of work, reduction in wages, change in working hours
4. Withholding of training
5. Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty

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6. Failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment
7. Coercion, intimidation, harassment or ostracism
8. Discrimination, disadvantageous or unfair treatment
9. A negative performance assessment or employment reference
10. Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
11. Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
12. Early termination or cancellation of a contract for goods or services
13. Cancellation of a license or permit
14. Psychiatric or medical referrals.

3.2 Conditions for protection

Reporting persons shall qualify for protection under this Policy provided that:

a) The report must be made in good faith, with reasonable grounds to believe that the information on breaches reported was true at the time of reporting.
b) The reporting person must follow the appropriate internal or external reporting procedures described in this Policy.
c) The report must not be made in an abusive or malicious manner.

The reporting person that does not comply with these conditions will not be entitled to the protection provided by law and may therefore be subject to sanctions by Agile Partner in accordance with the provisions of the following section.

The measures for the protection of reporting persons set out in this Policy shall also apply to facilitators and third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons.

3.3 Absence of protection

The protection of reporting persons does not apply to reports made in bad faith, maliciously, or with the intent to harm others.

Anyone who has clearly abused the reporting procedures available to them may be subject to disciplinary measures, up to and including dismissal.

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In addition to disciplinary measures, Agile Partner reserves the right to take legal action against any person whose abusive reports have caused harm to the organization or to individuals.

4 Reporting procedure

4.1 Designation of reporting referents

Agile Partner has designated reporting referents to ensure the proper receipt and initial processing of reports, namely:

- Mr. Christian JOLAS

- Ms. Virginie BOYER

- Ms. Sandrine DELAITRE

These referents are responsible for receiving all reports sent via the internal channels and ensuring their proper management throughout the investigation.

The reporting referents ensure that there is no conflict of interest that could compromise the impartiality of the reports received.

4.2 Internal reporting channels

Staff members are encouraged to use internal reporting channels to report breaches. To ensure that reports are handled properly, Agile Partner has set up the following internal reporting channels:

Confidential inbox: signalement@agilepartner.net

Postal mail to reporting referents:

Agile Partner S.A.
A l'attention des référents de signalement
2-4 Rue du Château d'Eau, L-3364 Leudelange

All reports made via the above channels must include the reporting form available in Appendix 1 of this Policy.

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4.3 External reporting channels

If the reporting person considers that internal reporting is not appropriate or effective, they may turn to the competent authorities designated by Luxembourg law to receive external reports.

Information on the national authorities competent to receive reports is available in Appendix 2 to this Policy. These authorities may provide feedback and follow-up on reports.

External reports are also protected by legal protections against retaliation, as indicated in section 3.1.

4.4 Public Disclosure

Public disclosure should be used as a last resort when all other reporting channels have been exhausted or are not appropriate. Reporting persons may publicly disclose information about breaches if:

- They have reasons to believe that internal or external reporting has not been handled appropriately.
- They are in imminent or obvious danger to the public interest.
- They are at risk of serious retaliation if they report internally or externally.

Public disclosure should be made in a manner that minimizes potential harm to all parties involved. Public disclosures that meet these conditions will be protected by law.

5 Privacy

The identity of the reporting person will not be disclosed without their express content to anyone other than authorized staff members who are competent to receive reports or follow-up on them. This also applies to any other information from which the identity of the reporting person can be directly or indirectly deduced.

As an exception to this principle, the identity of the person who made the report and any other relevant information may be disclosed only when it is a necessary and proportionate obligation imposed by the amended law of June 8, 2004, on freedom of expression in the media or by European Union Law.

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6 Protection of personal data

All processing of personal data carried out under this Policy is done in accordance with Regulation (EU) 2016/679 (“GDPR”) and the law of August 1, 2018, on the organization of the National Commission for Data Protection and the effective implementation of the GDPR in Luxembourg national law.

Technical and organizational measures are in place to ensure data privacy and security.

For more details on how we manage personal data in the context of reports, please refer to our “Notice on the Protection of Personal Data of Whistleblowers/Reporting Persons” in Appendix 3 to this Policy.

7 Updates to this Policy

This Policy will be regularly reviewed and updated to ensure that it remains compliant with applicable laws and regulations, as well as best practices for the protection of whistleblowers.

Any material changes to this Policy will be communicated to all employees.

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APPENDIX 1

REPORTING FORM

Information relating to the reporting person	
First and last name	
Position occupied	
Link with Agile Partner	☐ Employee / ☐ Former employee / ☐ Intern (or former intern) / ☐ Supplier / ☐ Customer
Your involvment	☐ Directly involved in the report / ☐ Witness / ☐ Person informed of the reported incident
Preferred method of contact	(please select the preferred option(s)) ☐ Email / ☐ Phone / ☐ Postal mail / ☐ Appointment
Contact details according to the chosen return method	
Information about the breach	
1. Identity of the person involved	
Relevant department(s)	
First and last name(s)	
2. Description of the breach Please provide a detailed explanation of the events below. Feel free to attach additional documents, evidence, or any other supporting material related to your statement.	

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Date(s) of the violation	
Violation still ongoing	☐ Yes ☐ No
3. Witnesses or additional information (optional) Provide the names and contact details of any witnesses or persons who may have information about the events in question.	
4. Previous reports (optional) Indicate whether you have already made a report or provided information about the violation verbally or in writing.	
Date of report	Signature of the reporting person

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APPENDIX 2

COMPETENT AUTHORITIES DESIGNATED BY LAW

« Art. 18. Reports made to the competent authorities:

(1) Within the limits of their respective missions and powers, the following authorities, hereinafter referred to as “the competent authorities”, shall receive, directly in one of the three administrative languages in accordance with the amended law of February 24, 1984, on the language regime, or in any other language accepted by the competent authority concerned, reports falling within the scope of this law:

1° The Luxembourg Financial Services Authority,

2° The Luxembourg Insurance Commission,

3° The Luxembourg competition authority,

4° The Luxembourg Registration Duties, Estates and VAT Authority,

5° The Luxembourg Inspectorate of Labor and Mines,

6° The Luxembourg Data Protection Commission,

7° The Luxembourg Equal Opportunities Centre,

8° The Mediator, as part of his mission to carry out external checks on places where people are deprived of their liberty,

9° The Ombudsman fir Kanner a Jugendlecher ;

10° Luxembourg Regulatory Institute,

11° Luxembourg Independent Regulator for Audiovisual Media Services,

12° Luxembourg and Diekirch Bar Association,

13° Luxembourg Chamber of Notaries,

14° Luxembourg Medical Board,

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15° Nature and Forest Administration,

16° Water Management Administration,

17° Air Navigation Administration,

18° National Consumer Ombudsman Service,

19° Order of Architects and Consulting Engineers,

20° Luxembourg Association of Chartered Accountants,

21° Luxembourg Institute of Auditors,

22° Luxembourg Direct Tax Administration. »

APPENDIX 3

NOTICE ON THE PROTECTION OF PERSONAL DATA – WHISTLEBLOWER

Agile Partner attaches great importance to the protection of your personal data.

In accordance with the GDPR and applicable national provisions, we hereby inform you of the processing of personal data carried out in the context of the management of internal reports by Agile Partner.

As the “data controller” within the meaning of the GDPR, Agile Partner determines the purposes and means of processing your personal data.

1/ Purposes and legal basis of the processing

Agile Partner processes your personal data in connection with the management of reports made under the whistleblowing procedure. This processing is based on a legal obligation, as provided for by the law of May 16, 2023, on the protection of persons who report breaches of Union law. The purposes of this processing are as follows:

- Receipt and recording of alerts
- Evaluating reports
- Communicating with the reporting person
- Reporting on the progress and resolution of reported cases.

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In certain specific cases (for example, recording a telephone conversation or taking notes during a face-to-face meeting), Agile Partner may seek your explicit consent before proceeding.

2/ Type of personal data processed

Agile Partner only collects data that is strictly necessary for the evaluation and effective processing of each report. Depending on the reported violation, we may collect the following data:

- Identification data: last name, first name, email address, phone number.
- Professional data: position held, department, details relating to the report.
- Other relevant data relating to the report: specific description of the incident, evidence or documents provided, witnesses, etc.

If, inadvertently, data that is not essential to the processing of a report is collected, Agile Partner will take immediate steps to delete it.

3/ Recipients of personal data

Depending on how each report is handled, the following individuals and entities within Agile Partner may have access to your personal data:

- The reporting referents
- Staff who may be involved in the reporting procedure
- Directors, in case of a sanction being imposed on a person concerned following the investigation caried out by the reporting officers.

For the purposes of achieving the aforementioned objectives, your personal data may be communicated to and processed by third parties, namely:

- Competent authorities listed in Article 18 of the Law of May, 2023
- The Reporting Office
- Administrative or judicial courts, as well as control and supervisory authorities.

Direct identification data (surname, first name, email address) will initially only be known to the reporting officers and will only be passed on to other persons or bodies involved in the examination of reports when this information is considered necessary for the purposes of the investigation or with your formal consent.

4/ Security measures and confidentiality

Agile Partner is committed to implementing technical measures to ensure the security of personal data. When assessing the appropriate level of security, we take due account of the state of the art, the costs of implementation, the nature, scope, context, and purpose of the processing, as well as the risk to the individuals concerned.

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In addition, we ensure that persons authorized to process the personal data received have committed themselves to confidentiality or are subject to an appropriate legal obligation of confidentiality.

5/ Retention of personal data

Agile Partner undertakes to retain personal data for no longer than is necessary for the purposes for which it is processed.

In practical terms, data that is not relevant to the alert procedure is deleted immediately, except for archiving or anonymization purposes. Relevant alert data that does not result in disciplinary or legal action is retained for six months from the closure of the investigation before being anonymized. In the event of disciplinary or legal proceedings, or referral to the competent authorities, the data may be retained for up to ten years.

6/ Your rights

As a natural person, you have several rights regarding your personal data, including:

- **Right to access**: You may request access to your data and a copy of the data at any time.
- **Right to rectification:** You may request at any time that inaccurate or incomplete data be corrected.
- **Right to erasure ("right to be forgotten")**: You may request that your data be deleted when, for example, the data is no longer necessary for the purposes for which it was collected or processed.
- **Right to restriction of processing:** You may ask us to restrict the processing of data if, for example, you question the accuracy of data concerning you or if you object to the processing of data concerning you.
- **Right to data portability:** You have the right to have your data transferred to another data controller in a structured, commonly used, and machine-readable format, if the processing is carried out by automated means and is based on prior consent or on a contract to which you are a party.
- **Right to object:** You may object to the processing of your data and withdraw your consent if the processing is based on consent.

You can exercise your rights by contacting the DPO at the following address: dpo@agilepartner.net.

Les demandes seront traitées par le DPO et recevront une réponse au plus tard dans un délai d'un mois, à compter de votre confirmation d'identité.

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Requests will be processed by the DPO and you will receive a response within one month of your identity being confirmed.

This period may be extended by two additional months if your request is complex or if we have received a high number of requests. Requests will be accepted within the limits provided by law, in particular Articles 15 to 23 of the GDPR.

If you are not satisfied with our response, you also have the right to lodge a complaint at any time with the National Data Protection Commission ("**CNPD**") or any other competent supervisory authority within the European Union.

7/ Updates to this Notice

We regularly review this Notice, and we may change, modify, add or remove parts of this Notice at any time.

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