

# PLUXEE Speak Up Whistleblowing Policy

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# 01

# INTRODUCTION & SCOPE



# Introduction & Scope

Pluxee International (Pluxee Int.) and all its subsidiaries (Pluxee entities) are committed to conduct the business according to the Pluxee's values, as well as to ethical principles allowing Pluxee to do business with honesty and integrity without corruption or conflict of interests, whilst eliminating all forms of discrimination, harassment or compulsory labor and ensuring that slavery and human trafficking does not take place in any part of the business or supply chain.

We expect all employees and workers to maintain high standards in accordance with these principles and with Pluxee's Statement of Respect for Human Rights, Statement of Responsible Business Conduct, Statement of Business Integrity, and associated trainings. Those who work for and with Pluxee should always be respected and confident about the integrity of their relationship and engagement with Pluxee.

This Policy covers all Pluxee employees, consultants, contractors, casual workers, agency workers (lobbyists, public affairs specialists), hereafter referred to as "workers", working for Pluxee Int. or local Pluxee Entities

This Policy establishes the standards and procedures in reporting allegations. It also aims to provide a framework to promote responsible and secure speak up by employees and stakeholders without fear of adverse consequences.

The aims of this Policy are:

- ✘ To encourage employees and workers to report suspected wrongdoing as soon as possible, in the knowledge that their allegations will be taken seriously and appropriate investigation will take place.
- ✘ To provide employees the needed information, via a tool, to raise allegations and that guarantees their confidentiality and offers will be respected, and offering the possibility to report allegations through different levels of anonymity (depending of the local regulatory environments).
- ✘ To provide employees and workers with guidance as to how to raise those allegations.
- ✘ To reassure employees and workers that they should be able to raise genuine allegations without fear of retaliation, even if they turn out to be mistaken.

There may be instances where this Policy is at variance with the local laws of a particular country. Where local law imposes specific standards stricter than those set out in the present guidelines, local law will apply. If by contrast the present guidelines provide for a higher standard, it will prevail unless this results in illegal activity.

# 02

# GENERAL PRINCIPLES



# General Principles

All employees and workers are encouraged to be aware of the importance of preventing wrongdoing in their workplaces and raise any allegations under this Policy where the disclosure is in the common interest.

Everyone should be watchful for illegal or unethical conduct and report anything of that nature that they become aware of. **We are all responsible: if you see something say something!**

No worker or employee will be sanctioned for raising a matter under this Policy, meaning that the continued employment and opportunities for future promotion or training of the employee or continued engagement of the worker will not be influenced or affected by a legitimate allegation raised by them.

**Any retaliation against a worker or an employee after having raised an allegation will be a disciplinary offence.**

If misconduct is discovered as a result of any investigation under this Policy and/or under the Pluxee Investigation Policy, the Company's disciplinary process will be followed in addition to any appropriate external measures.

Be aware that an instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any allegation, even by a person in authority such as a manager, employees and workers should not agree to remain silent and use the whistleblowing channel.

# 03

# WHAT IS WHISTLEBLOWING?



# What is Whistleblowing?

Whistleblowing is a global grievance mechanism, allowing the disclosure of information which relates to suspected wrongdoing, dangers at work or internal policies violations (e.g. the Pluxee Business Integrity Guide).

Disclosure of these acts, if properly made (i.e. in good faith and without personal gain), carries full protection within the law, subjected to any other detriment, or discriminated because of the disclosure. We guarantee that no disciplinary measures or other steps will be taken against you if your genuine concern later turns out to be mistaken or misguided.

However, Pluxee is keen to support employees and workers in raising any genuine allegation that may be in the common interest. If there are suspected allegations about any of the matters below we urge employees and workers to raise them within the internal process detailed at section 5 'Raising an Allegation'. It may include concerns about suspected (non-exhaustive list):

- ✘ Money laundering or terrorists financing
- ✘ Tax evasion, corruption and bribery acts
- ✘ Conflicts of interest
- ✘ Financial fraud, accounting and audit irregularities
- ✘ Unauthorized disclosure of confidential information
- ✘ Creating/ignoring environmental or safety hazards
- ✘ Physical harm
- ✘ Theft of cash or goods
- ✘ Unauthorized discounts
- ✘ Harassment, forced labor, slavery, human trafficking, labor law and human rights violations
- ✘ Breach of internal policies and procedures

A whistleblower is considered to acting "in good faith" when he/she provides information which he/she believes is comprehensive, fair and accurate, even if it later appears that he/she was mistaken.

The whistleblower should never investigate the matter himself/herself nor seek evidence to build a strong case.



# 04

# WHO IS A WHISTLEBLOWER?



# Who is a Whistleblower?

A whistleblower is a person who raises a genuine allegation in the common interest relating to any to any serious and evident breach or relating to one of the above, namely.

If an employee or a worker has genuine allegations related to suspected wrongdoing, danger affecting any of our activities, or internal policies violations, they must report it in line with the processes defined by this Policy.

If employees and workers are uncertain whether something is within the scope of this Policy, they should seek advice directly from the local Whistleblowing Champion (to be appointed in each Pluxee Entity). Will be considered as a Whistleblower any employee or worker:

- ✘ Having personal knowledge of the facts at stake
- ✘ Acting in good faith
- ✘ Not benefiting or having compensation from the alert
- ✘ Not seeking to harm

# 05

# RAISING AN ALLEGATION



# Raising an allegation

## a. Principles

We want employees and workers to be able to raise any allegations at any stage with their line manager and/or their local Whistleblowing Champion.

The Whistleblowing Champion has the responsibility to ensure that this Policy is operated correctly so that employees and workers can raise allegations without fear of retaliation. The Whistleblowing Champion has also the responsibility to address employee concerns and questions regarding ethics or wrongdoing and assist with investigations and resolutions of ethics or wrongdoing issues.

Within Pluxee Int., it has been decided that the Pluxee Entity Whistleblowing Champion must have a proper level of seniority with a certain knowledge over employment law (ideally being a Human Resource representative).

A "Case Review Unit" is in place at Pluxee Int. level and is chaired by the Pluxee Chief Human Resources Officer (Pluxee Int. COMEX Member) and comprises the Pluxee SVP Ethics & Compliance (Pluxee Int. COMEX n-1). From time to time, and depending on the circumstances, an Area Representative, and any relevant employee may be required to join the Pluxee Int. Case Review Unit.

From time to time also, employees and workers may become aware of allegations through a third party such as (non-exhaustive list) a client, lobbyists, public affairs consultants, lawyers, regulatory authority, or the police. Where such concerns cannot be resolved at an informal level, they should immediately contact the local Whistleblowing Champion or any member of the Pluxee Int. Case Review Unit which will route the case in the Speak Up tool to ensure that the case is analyzed and, wherever appropriate, investigated.

While the matter is being investigated, employees and workers are asked to keep all information confidential. Any documentation or potential evidence should be kept in a secure place until a request is received to make this available to the investigator. Nothing should be destroyed, altered or (in the case of computer data) deleted as it may be needed to investigate the matter fully.

## b. Pluxee Speak Up

In case you suspect misconduct and genuinely believe that the matter cannot be dealt with through the available channels, you can use the Speak Up tool. This gives you the opportunity to raise concerns confidentially.

The Speak Up tool is run by an independent third party and is available 24/7, 365 days a year, in every language.

There are two ways to submit a report through the Speak Up tool:

- ✘ File a report online: please visit the Speak Up's website at [www.pluxeespeakup.com](http://www.pluxeespeakup.com).
- ✘ File a report by contacting your local Speak Up Champion.

When you file a report please provide as many detailed information as possible to enable a proper assessment and investigation, such as background, history and reason for the concern, any document, etc.

The Speak Up tool is not an emergency hotline or a substitute for contacting law enforcement. The information the whistleblower submits via this service may not be reviewed immediately. If the whistleblower is facing a life-threatening emergency or believe he/she is facing the threat of imminent bodily harm, he/she must contact his/her local police or emergency telephone number immediately.

Please note that any email, mail, alerts resulting from controls or discussions about a concern will be logged in the Speak Up tool and will respect to decision and investigation processes defined by Pluxee Int.

When it comes to anonymity, we do not encourage employees and workers to make disclosures anonymously however they have the possibility to do so (see section 6 "Confidentiality"). Speak Up offers three options to raise an allegation:

- ✘ **Pure anonymity:** contacts details of the Whistleblower are not communicated; no possibility for the investigator to communicate with the Whistleblower.
- ✘ **Semi-anonymity:** contacts details of the Whistleblower are not communicated; however, the Whistleblower accepts to be contacted by the investigator through the Speak Up platform.
- ✘ **No anonymity:** contacts details of the Whistleblower are communicated; the Whistleblower accepts to be contacted by the investigator through mails.

## c. Review & Investigation – Case Management

All reports must be logged into the **Speak up tool** . Depending on the nature, urgency and potential impact of your report, the case will be handled by the appropriate Case Review Unit member or case manager.

A member of the Case Review Unit can voluntarily step-out, or not be involved in the entire process, if he/she deemed that a concern shall create a conflict of interest.

Concerns shall be handled by members of the Case Review Units unless the allegation is directly incriminating any of its members or is in any way related to the actions of that member or overseen by said member (e.g., direct reports). In such cases, the concern shall be acted by the Pluxee Int. Case Review Unit.

The escalation process aims at providing the Case Review Unit members with knowledge and awareness to determine who will handle the investigation and who will be the decision maker regarding the final outcome.

Reports will undergo an initial review, and if necessary, it will be appropriately investigated. You will be informed, when possible, of the overall findings. Please note that we will not be able to give you full details of the outcome of a case (or related actions taken) for reasons of confidentiality, privacy and the legal rights of all concerned.

Please note that the Pluxee Int. SVP Ethics & Compliance organizes a regular review of the cases reported in the Speak Up tool to make sure the cases are managed appropriately.

# 06

# CONFIDENTIALITY



# Confidentiality

All employees and workers are able to voice their concerns openly under this Policy and through the Speak Up tool, which provides different ways to disclose an allegation (purely confidential, semi-confidential, non-confidential). However, should anyone wish to raise allegations confidentially, Pluxee will make every effort to keep identities and determining characteristics confidential.

We do not encourage employees and workers to make disclosures anonymously however they have the possibility to do so (where allowed by the laws of your country). Proper investigation may be more difficult or even impossible if we cannot obtain further information from someone following a disclosure. It is also more difficult to establish whether any allegations are credible.

After a report is completed through the Speak Up, the whistleblower will receive a unique “access number”. This number can be used to call back or access the Speak Up tool to check the progress on that report.

The whistleblower will also be able to see whether the person dealing with his/her report has any feedback or further questions. If the whistleblower wants, he/she can provide additional information.

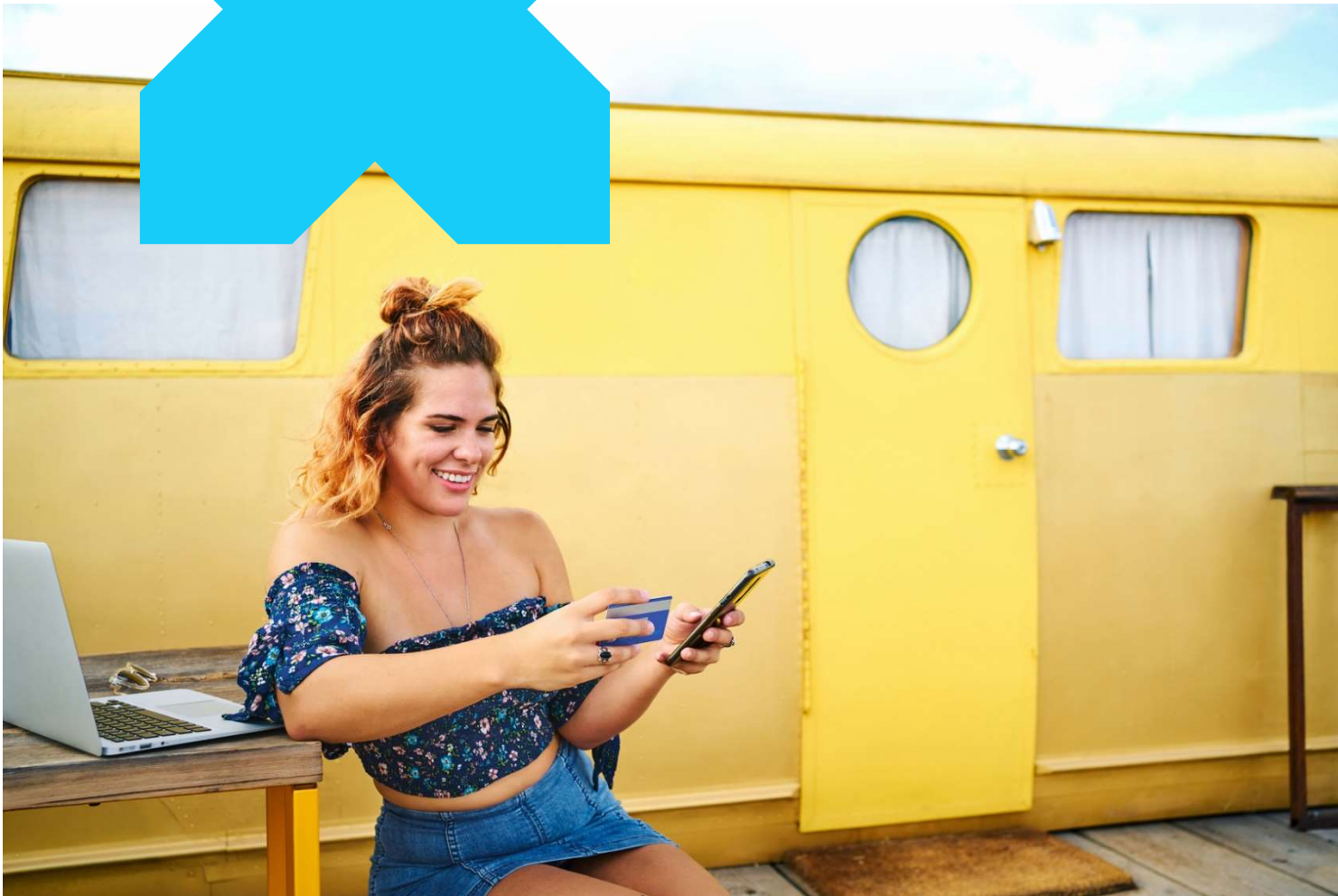
The access number is particularly important if the whistleblower chooses to remain anonymous, as Pluxee/Pluxee Int. can only contact him/her through this channel in that case.

Whistleblowers who are concerned about possible retaliations if their identity is revealed, should speak to the Whistleblowing Champion so that appropriate measures can then be taken to preserve confidentiality (see section 9 “Protection and support”).



# 07

# EXTERNAL DISCLOSURE



# External Disclosure

The Speak Up tool allows various actions: reporting, investigating and remedying any wrongdoing in the workplace. In most cases, employees and workers should not find it necessary to alert anyone externally.

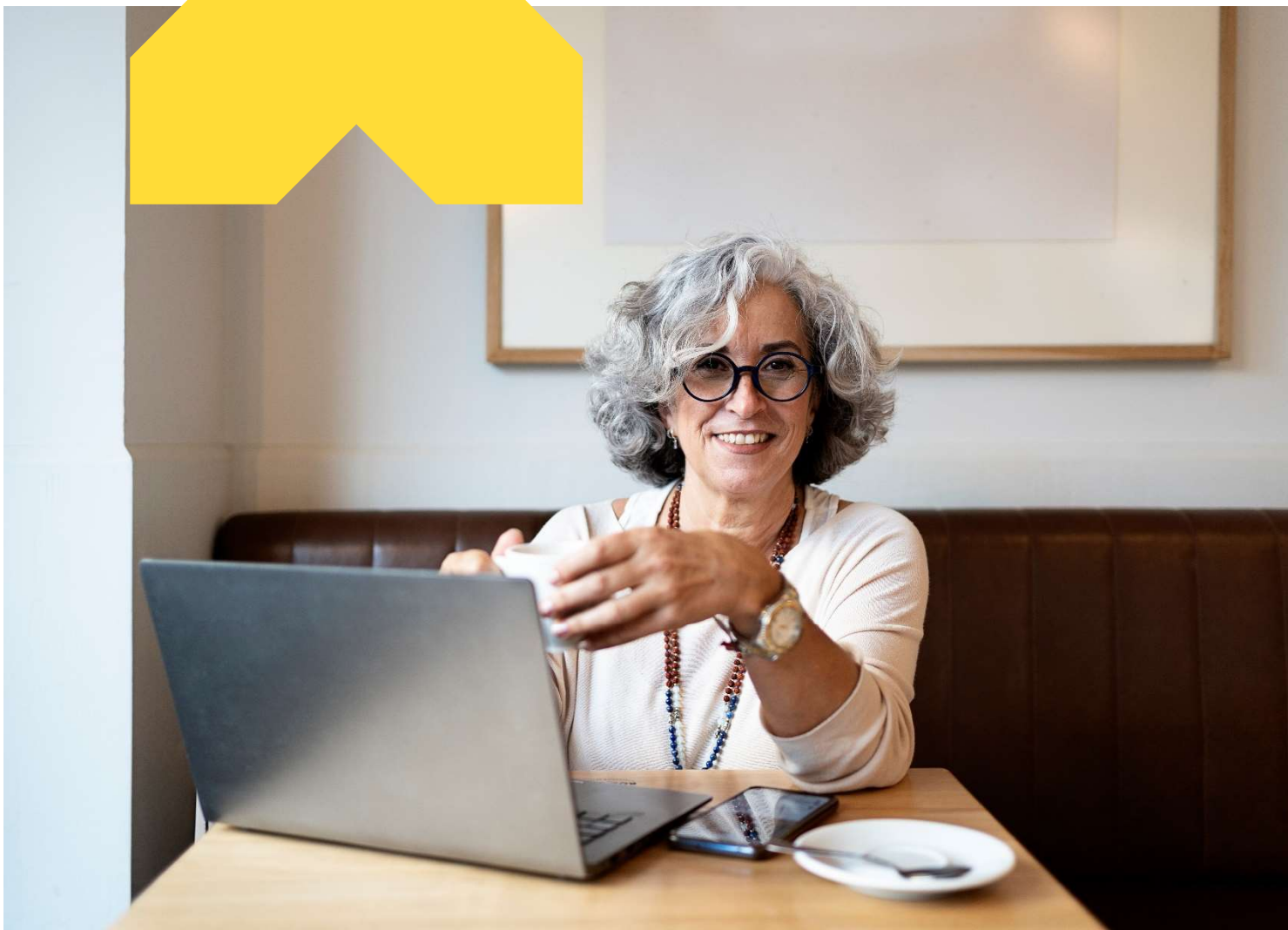
Local law may recognize that in some cases it may be appropriate for a worker to report concerns to an external body such as the police, a regulatory body, or legal advisor. We do strongly advise employees and workers to seek advice before reporting an allegation to anyone externally.

Whistleblowing allegations usually relate to the conduct of our employees and workers, but they may sometimes relate to the actions of a third party, client, supplier or intermediary. Local laws must be double-checked in that respect.

We do strongly encourage reporting such allegations internally first. The Whistleblowing Champion remains available for any advice or guidance.

# 08

# INVESTIGATION & OUTCOME



# Investigation and Outcome

Once an allegation is raised, it will be thoroughly investigated and the whistleblower (unless reported anonymously) will receive acknowledgement via the Speak Up tool that the information has been received and may be required to provide additional information. Any information provided by the Company must be kept confidential throughout and after the investigation and are only shared on a need-to-know basis: details of the case, the whistleblower's identity and the identity of anyone else mentioned in the report, are kept confidential.

If the whistleblower becomes involved in an investigation, he/she needs to cooperate and answers all questions completely and honestly. Misrepresenting or declaring false information to the investigators of the whistleblower's case as well as delaying, interfering with or refusing to cooperate with an ongoing investigation may lead to disciplinary measures.

All parties involved, including the accused, are entitled to confidentiality to avoid unnecessary reputational damage. Therefore, if the whistleblower participates in or learn about an investigation, he/she must keep the matter confidential.

We will deal with allegations fairly and in an appropriate way, using this Policy as well as the Investigations Policy to help us to achieve this. Thus, employees and workers may see changes in day-to-day activity regarding the allegations raised.

However, if you see further evidence that the wrongdoing is continuing, the whistleblower should contact his/her Whistleblowing Champion.

# 09

# PROTECTION & SUPPORT



# Protection & Support

We understand that people who raise allegations at work are sometimes worried about possible repercussions or retaliations. We encourage openness and will support employees and workers who raise genuine allegations in the common interest under this Policy, even if they are mistaken.

Employees and workers will not suffer any detrimental treatment as a result of raising allegations provided they reasonably believe that the allegations are true, that the disclosure is being made to the correct person/body, and that the allegations are not made for personal gain.

**“Detrimental treatment” might include dismissal, disciplinary action, bullying, discrimination or threats. Any employee or worker who believes that they have suffered such treatment should inform their local Whistleblowing Champion and the Pluxee Int. Case Review Unit immediately, who will appoint an investigator.**

Employers and workers must not threaten, bully, harass, or retaliate against whistleblowers, and anyone who is involved in such conduct will be subject to disciplinary actions which may lead to dismissal.

**PLEASE REMEMBER THAT ANY PERSON WHO SPEAKS UP IS PROTECTED.**

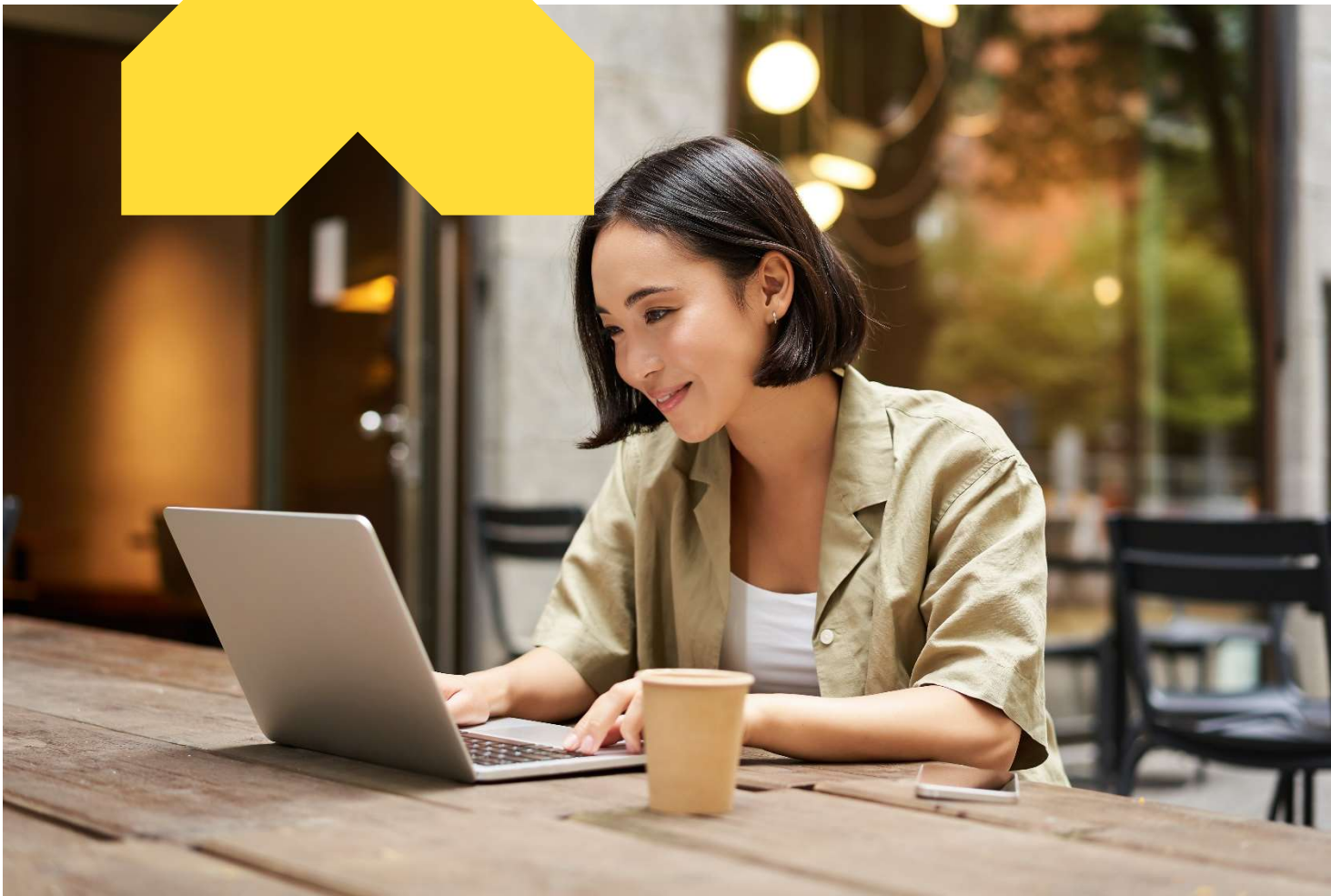
**PLEASE FEEL CONFIDENT THAT YOU WILL NOT SUFFER FOR RAISING CONCERNS IN GOOD FAITH ABOUT SUSPECTED MISCONDUCT.**

This Policy does not guarantee protection from disciplinary action where the person who has raised the allegation is found to have committed the wrongdoing themselves. However, the fact that they have raised an issue may be considered as a significant mitigating factor in any disciplinary proceedings.

Any reports made through this Policy which are found to have been raised maliciously or in the knowledge that the reports were untrue may result in disciplinary action being taken against

the employee or worker in accordance with the Company’s disciplinary procedure.

# 10 CONTACT DETAILS



# Contact Details

Whistleblowing global grievance mechanism: Speak Up Service. This gives you the opportunity to raise allegations confidentially and in your own language, 24/7, 365 days a year. There are two ways to submit a report through the Pluxee Speak Up tool:

- ✘ File a report online; please visit the Speak Up's website at [www.pluxeespeakup.com](http://www.pluxeespeakup.com).
  - Speak Up is available in different languages, do not forget to select the most suitable one.
- ✘ File a report by contacting your local Speak Up Champion.

If you believe that your concern or a concern raised against you has not been handled appropriately or that an investigation has not been performed correctly, please inform the Pluxee Int./Group Ethics Officer:

E-Mail :

- [Speakup.group@pluxeegroup.com](mailto:Speakup.group@pluxeegroup.com)

## More information

The Company retains the right to interpret and/or modify this policy at any time to maintain compliance with applicable laws and regulations or accommodate organizational changes within Pluxee Group. This policy is subject to review and approval by Pluxee Ethics & Compliance and Human Resources teams.

### Documents:

- Pluxee Statement of Respect for Human Rights
- Pluxee Statements of Responsible Business Conduct
- Pluxee Speak Up Data Protection Statement

**THESE PLUXEE STATEMENTS ARE AVAILABLE ON THE SPEAK UP WEBSITE OR UPON REQUEST.**





**Thank you!**