



#5.4

Professional alert

PROCEDURE

INTRODUCTION

2 Ride Group has put in place an alert procedure allowing any person to bring to the Group's attention, in a confidential manner, any crime, offence, threat or harm to the general interest, violation or attempt to conceal a violation of legislative and regulatory provisions, and any breach of the Code of Conduct issued by the Group.

This procedure is independent of other existing reporting channels within the company, the choice of which belongs to the person making the report. This procedure is voluntary in so far as it is not intended to replace the normal communication channels already existing within the organization, such as reporting to a direct or indirect line manager, the Human Resources Department, or an employee representative.

The alert procedure complies with the legal requirements set by the "Sapin II" Act of 9 December 2016 on transparency, anti-corruption and modernization of economic life (as amended by the Wasserman Act of 21 March 2022) and its implementing decree, as well as the European General Data Protection Regulation ("GDPR").

It should be noted that all professional alert reports will be processed on a dedicated platform, regardless of the initial mode of transmission. The alert platform is accessible at: www.2ridegroup.besignal.com (hereinafter referred to as the "**Platform**").

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This procedure is part of the **2Ride Group compliance framework**.

It complements the **Code of Conduct** (document #4)

1. WHAT IS A PROFESSIONAL ALERT?

The right to raise an alert consists, in particular, of the right granted to any person to report:

- **A crime or offence, a violation or attempt to conceal a violation of an international commitment** approved by France, a unilateral act of an international organization taken on the basis of such a commitment, of European Union law, of the law or regulation, or a threat or serious harm to the general interest.
- **A conduct or situation contrary to the anti-corruption code of conduct and associated procedures.**

Examples of types of breach that may be reported include:

- **Corruption, influence peddling or fraud;**
- **Endangerment of the health or safety of persons;**
- **Cases of moral or sexual harassment, discrimination.**

Any whistleblower may also address an external report, either after making an internal report, or directly to the Defender of Rights « Défenseur des Droits » (<https://www.defenseurdesdroits.fr/>).

2. WHO CAN RAISE AN ALERT?

This procedure applies to all companies and sites within the Group 2 Ride.

Any **individual** may file a report, including:

- internal employees of the 2 Ride Group (including employees on permanent (“CDI”) or fixed-term (“CDD”) contracts, work-study students, apprentices, etc.);
- former employees when the information was obtained in the course of that employment relationship;
- job applicants when the information was obtained in connection with their application;
- shareholders, partners, and holders of voting rights at the general meetings of 2 Ride Group companies;
- members of the administrative, management, or supervisory bodies of 2 Ride Group companies;
- external and temporary staff;
- contracting parties of 2 Ride Group companies, their subcontractors, or—in the case of legal entities—the members of the administrative, management, or supervisory bodies of such contracting parties and subcontractors, as well as their employees.

3. ADMISSIBILITY CONDITIONS

To file a report, the reporter must meet all of the following conditions:

- be a natural person;
- have personal knowledge of the reported facts, provided the information was not obtained in a professional capacity;
- act without financial compensation;
- act in good faith: the reported facts must be described objectively, without malice. This implies that the person making the report must be able to establish or provide information presented objectively.

4. WHISTLEBLOWER PROTECTION

If all the conditions for the admissibility of the alert are met, the person filing the alert is granted whistleblower status and is entitled to the following protections:

- **Confidentiality:** Information that could identify the whistleblower is treated as confidential and may not be disclosed without the whistleblower’s consent.
- **Protection:** Use of the workplace whistleblowing system is optional. No disciplinary action may be taken for failing to use the system or for using it in good faith.

Thus, any measure or threat of retaliation, whether direct or indirect, against an employee who has filed a report in good faith or assisted those responsible for handling a report is prohibited. Nor may any employee be subjected to harassment or suffer adverse employment consequences for filing a report in good faith.

“Retaliation” refers, for example, to disciplinary action, termination of employment, or discriminatory measures regarding compensation, training, job mobility, or contract renewal.

However, misuse of the system—whether in bad faith or through gross negligence—may subject the perpetrator to disciplinary action, up to and including termination if the whistleblower is an employee of a 2 Ride Group company, and, where applicable, to legal proceedings. This will apply in particular in cases of malicious, vexatious, or defamatory allegations made solely with the intent to cause harm or to gain personal advantage.

The 2 Ride Group protects whistleblowers who, selflessly and in good faith, have raised a concern, even if the reported facts turn out to be inaccurate or do not result in any further action.

5. HOW TO SUBMIT AN INTERNAL ALERT

The persons concerned may file a report:

- directly with the Reporting Coordinator specifically designated by the 2 Ride Group to receive and review reports;
- on our online platform, available 24 hours a day, 7 days a week, from any web browser and any device (computer, mobile phone, tablet) at www.2ridegroup.besignal.com

This is a SaaS platform hosted in France and developed by VALEUR & CONFORMITE, which enables the collection and processing of alerts internally in accordance with information security requirements and the provisions of the General Data Protection Regulation.

The protection of whistleblowers is a key priority for the 2 Ride Group, which has chosen this platform because it guarantees that data is encrypted and stored in complete confidentiality on an external server that is disconnected from Groupe 2 Ride’s IT systems..

6. WHAT INFORMATION TO PROVIDE

The report must include all **relevant facts, information** or documents supporting the alert, so that the report is as comprehensive, accurate, **detailed and well-documented** as possible; in particular, the report must specify the **date** on which the events took place and the identities of the individuals involved, where these details are known to the person making the report.

The reporter must specify the reasons for their personal knowledge of the facts, and whether a third party has been informed of the same facts, either by the reporter or by other means.

The reporter is asked to provide any information that will enable Groupe 2 Ride, whilst preserving the confidentiality of their identity, to contact them and discuss the report.

In exceptional circumstances, an anonymous report may be processed, provided that the seriousness of the facts mentioned is established and that the factual details are sufficiently detailed.

The Platform is secure and allows for anonymity but does not encourage it, as it is more difficult and sometimes even impossible to process an anonymous report or to establish that the facts are substantiated.

Groupe 2 Ride recommends that reports be made under a real name; the investigation process is indeed facilitated when the reporter’s identity is known, as this allows for communication with them, whilst noting that 2 Ride Group is committed to preserving their confidentiality.

7. CONFIDENTIALITY GUARANTEE

The 2 Ride Group guarantees strict confidentiality regarding:

- The identity of the person making a report,
- The identity of the individuals named in the report,
- All information gathered in the course of handling the whistleblowing report.

Once the report has been received, communication between the Reporting Officer or members of the Ethics Committee and the person making the report takes place via the Platform. Failure to use this messaging system, or the use of other means of communication, does not affect the potential admissibility of the report. Access to the Platform's messaging system is restricted to Reporting Officers.

8. ALERT RECIPIENTS

The **'Ethics Officer'** formalizes the follow-up to the report and determines whether or not it is admissible. If the report is admissible, it is referred to the Ethics Committee.

The **'Ethics Committee'** is a collegial body comprising the Group President, the Group HR Director and the Group General Counsel and Compliance Director. It is convened by the Reporting Officer.

The Ethics Committee deals with the report and may consider whether it is appropriate to call upon **'Occasional Contributors'** whose expertise is deemed useful to assist them in dealing with all or part of the report. For example, the Group Chief Financial Officer might be called upon in the event of financial fraud, or a site manager where the report concerns a subsidiary.

There are therefore several categories of people with access to the Platform (collectively or individually referred to as the **'Officers(s)'**):

- **Ethics Officer and members of the Ethics Committee:** each has full rights on the Platform and may act on all reports, regardless of the subject matter of the report;
- **Occasional Contributor:** this is a person invited by the Ethics Committee to handle, or assist on an ad hoc basis with, the handling of a report. They have access to the report in question but do not have access to other reports on the Platform. Depending on the nature of the report, the report data may be shared with third parties (lawyers, experts, auditors) for the purposes of their analysis and investigation, strictly for the purposes of their remit.

The following persons have access to the Platform:

Catégorie de « Officers »	Function
Ethics Officers	Human Resources Managers Or General Counsel and Chief Legal Officer in the absence of HR Managers
Members of the Ethics Committee	President, Human Resources Director, General Counsel and Chief Legal Officer
Occasionnal Contributor	Appointed by the Ethics Committee on a case-by-case basis

Reports are received by the designated Ethics Officer(s) listed above, who, by virtue of their position, have the necessary expertise, authority and resources to carry out their duties. These Officers are bound by the strictest confidentiality regarding the information gathered.

If one of the Officers is themselves the subject of the professional alert, the person making the report must contact their line manager directly or the President of the 2 Ride Group.

9. ROLES OF THE REPORTING OFFICER AND ETHICS COMMITTEE

THE ETHICS OFFICER

The Ethics Officer receives and analyses reports submitted to them by any means, including via the Platform. It is specified that all professional alerts will be processed via the Platform by the Ethics Officer.

The Ethics Officer ensures that reports are handled confidentially and safeguards the confidentiality, protection and retention period of any personal data collected in the course of processing the report.

THE ETHICS COMMITTEE

The Ethics Committee's remit is to:

- determine whether or not an internal or external investigation should be conducted to look into the reported facts in greater detail,

- identify any precautionary measures to be implemented during this investigation phase,
- determine whether the allegations in the report are considered to be substantiated, where applicable at the conclusion of the investigation, and
- define any measures to be taken.

The Ethics Committee shall inform the management of the subsidiary or site concerned of the opening of the investigation in the event of particularly sensitive matters (e.g. risk of sanctions against the company or the person named in the report, significant risk of damage to its reputation), unless the management is itself implicated.

10. HOW ARE ALERTS PROCESSED?

STEP 1: SUBMISSION OF THE ALERT

Once the report has been submitted via the Platform, the Platform automatically generates a **confidential report tracking code**, which is displayed on the reporter's screen. This unique code must be kept by the reporter and may be sent to their email address if they have provided it at the end of the reporting process in the field on the form provided for this purpose.

The code remains active throughout the processing of the report and enables the reporter to:

- Access the report they have submitted in order to complete it, add attachments if necessary and/or monitor its progress;
- Access the Platform's secure messaging system to communicate with the case handlers responsible for processing the report.

STEP 2: ACKNOWLEDGEMENT OF RECEIPT

The reporter will receive, via the Platform's secure messaging system, a written acknowledgement of receipt of their report within a period not exceeding 7 working days from the date of receipt of the report, confirming that it has been received in full.

This acknowledgement of receipt will be time-stamped.

This acknowledgement of receipt does not constitute acceptance of the report; the admissibility of the report will be assessed by the Ethics Officer at the next stage.

If an email address was provided when the report was submitted, the person making the report will receive an email notifying them that they have received a new message on the Platform and inviting them to log in to view it.

If no email address has been provided for this purpose, the person making the report will not receive any notification from the Platform. They are therefore advised to log in regularly using their confidential code to keep abreast of the progress of their report and any requests for further information made by the Reporting Officers.

The GDPR notice is available to the person making the report on the Platform (at the time of submitting a report).

STEP 3: ADMISSIBILITY ASSESSMENT

The admissibility of the report is assessed by the Ethics Officers as soon as possible and in strict confidence, unless one or more of them is implicated in the report in question. In the latter case, and if the person making the report has indicated on the online form that the Ethics Officer(s) is/are implicated in the facts they are reporting, the report will be handled directly by the Legal Director.

Following the initial assessment of admissibility, three possible outcomes may arise:

1. The report is deemed **inadmissible** as it does not fall within the scope of the system.

A message is sent to the person who submitted the report to explain the reasons for its inadmissibility and to inform them that the report has been closed. The report is then anonymised and archived within two months of its closure. This marks the end of the report's processing.

2. The report is deemed **admissible**

A message is sent to the person who submitted the report to confirm that it is admissible and to inform them that the report will now be processed.

3. Assessing the admissibility of the processing requires **further information**

A message is sent to the person who made the report, asking them to provide further details.

3.1 If the information provided by the person making the report indicates that the report is admissible: A message is sent to the person making the report to confirm that their report is **admissible** and to inform them that the report will be processed.

3.2 If no response is received within 3 months or if insufficient information is provided, the report is deemed **inadmissible**: A message is sent to the person who made the report explaining the reasons for closing the case. Their report is then anonymised and archived, taking into account any timeframes required for further investigations. This marks the end of the report's processing.

STEP 4: INVESTIGATION BY THE ETHICS COMMITTEE

The members of the Ethics Committee will:

- identify any precautionary measures that may need to be taken;
- conduct an interview, if necessary, with the person who raised the concern;
- conduct an interview, if necessary, with the person concerned by the report.

Processing times may vary depending on the details of the report, and the Ethics Officers will be available to provide those who have raised the alert with an update on the progress of the case.

Any discussions with the person making the report will be recorded in a detailed minutes document transcribing the full text of the conversation, which must be signed by the person making the report and recorded directly within the Platform.

The whistleblower and/or the person who is the subject of the report may be assisted by any person of their choice belonging to the 2 Ride Group at any stage of the report's processing.

The Officers shall keep the whistleblower informed of the progress of the investigation into the report within **a maximum of three (3) months of receiving the report**. This timeframe does not prejudge the time required for processing, which may take longer or shorter.

It is specified that, in accordance with current legislation, the whistleblower has the option, in the absence of action by the Ethics Committee within three months, to refer the matter directly to the competent judicial authority or to make the report public if it is not dealt with by the Committee. The three-month time limit following the issue of the alert does not apply in the event of serious and imminent danger or the risk of irreversible damage.

STEP 5: CONCLUSIONS OF THE INVESTIGATION

There are two possible outcomes following the review of the report:

- **Either no investigation has been opened:** the Ethics Committee determines directly whether the allegations in the report are considered to be substantiated or not and, where appropriate, takes any measures deemed necessary to address the subject of the report.
- **Or an investigation has been opened:** the Ethics Committee appoints the team authorised to conduct the investigation (in-house Ethics Officers and/or a third-party firm). Based on the investigations carried out, an investigation report is submitted to the Ethics Committee so that it may assess whether the allegations in the report are deemed to be substantiated or not and, where appropriate, decide on any measures to be taken.

In light of the Ethics Committee's conclusions, within a maximum of three (3) months of acknowledging receipt of the report, the Ethics Officers shall inform the person who made the report, as appropriate:

- of the measures taken and the reasons for them, or
- that the allegations in their report have been deemed unfounded and that no further action will be taken in response to the report.

The time taken to process a report varies, as it depends on the nature of the report, the complexity of the facts reported, the number of people involved in analysing the facts submitted as thoroughly as possible, and the relevance of the information, documents and data provided by the person making the report.

Finally, and in all circumstances, the Officers shall inform the person or persons concerned by the report in question in writing that they have been the subject of a report within one month of the alert being raised, unless this information is 'likely to seriously jeopardise the achievement of the objectives of the professional alert procedure'. In such cases, the information shall be provided as soon as the risk has been eliminated.

STEP 6: CLOSURE OF THE ALERT

The person who made the report and the person against whom the report was made are informed in writing that the report has been closed.

At this stage, there are two possible options:

- Where the report is not followed by disciplinary or legal proceedings, the data relating to that report are archived once a final decision has been taken, taking into account any timeframes for further investigations;

- Where disciplinary or legal proceedings are brought against the person concerned or the author of a frivolous report, the data relating to the report shall be retained by the Ethics Officer until the conclusion of the proceedings and the expiry of any avenues of appeal, or retained beyond that point after having first been anonymised.

11. PLATFORM EFFECTIVENESS EVALUATION

In order to assess the effectiveness of the reporting system, the Ethics Officer may carry out an annual statistical review of the receipt, processing and follow-up of reports.

This annual statistical review, comprising solely anonymous statistical data, may show the number of reports received, cases closed, cases that have led or are leading to an internal and/or independent investigation, and the number and type of measures taken during and following the investigation (precautionary measures, the initiation of disciplinary or legal proceedings, sanctions imposed, etc.).

12. HOW IS THIS PROCEDURE COMMUNICATED?

The 2 Ride Group ensures that potential users of this professional alert procedure are provided with clear and comprehensive information, via an internal communication sent to all staff when the system is introduced, and to all new employees when they take up their posts.

This procedure is also published on the HR portals of each entity and made available online on the 2 Ride Group website. A reference to it is also included in the Group's Code of Conduct.

13. CONTACT

If you have any questions regarding this procedure or the safeguards governing the right to report concerns, internal or external employees of the 2 Ride Group are invited to contact the Legal and Compliance Department or the Ethics Officers.