

Internal procedure for collecting and processing whistleblower reports by whistle-blowers

Aluminium Dunkerque has set up a professional whistleblowing system, through a platform called "**J'Alerte**", which enables whistleblowers to submit reports according to fact categories.

The purpose of this procedure is to describe the alert system in place, the procedure adopted to deal with these alerts, and the protective status of whistle-blowers.

1. Scope of the professional whistleblowing system

What acts and facts can be reported?

- Any **conduct or situation** contrary to the Code of Conduct and the Anti-Corruption Code of Conduct, and in particular cases of corruption or influence peddling.
- Acts constituting **a felony or misdemeanor**. Any act likely to be classified as such, i.e. constituting a criminal offence.
- A **serious and manifest violation** of legal or regulatory provisions, not necessarily an illegal act. This could, for example, involve a safety, health or environmental risk.
- A **serious threat or prejudice** to the general interest, of which the issuer of the alert has personal knowledge.
- **Serious violations of human rights** and fundamental freedoms (including discrimination and cases of moral and sexual harassment) linked to the activities of Aluminium Dunkerque or those of its subcontractors and suppliers.

The assessment of all these facts and acts must be carried out when the recipient of the alert examines the admissibility of the report.

2. Launching alerts

2.1. Procedures for transmitting and processing internal alerts

- Transmission of the alert

When filing an alert on the platform, the whistle-blower must :

- Enter his/her **identity** (unless he/she wishes to remain anonymous)

- Indicate **all elements** (facts, information or documents) likely to support the alert and attest to its veracity.

- Indicate **the circumstances** in which the whistleblower became aware of the facts, particularly in the course of his or her duties.

The whistleblower must receive an acknowledgement of receipt after registering his or her alert on the "J'alerte" platform within a maximum period of 7 (seven) days.

- Receipt and examination of the alert

- The recipient of the alert takes cognizance of the alert and verifies, from the date of receipt on the platform, that the author of the alert is indeed qualified to make a report by virtue of the legal and regulatory provisions in force and the present procedure (cf. criteria described in Article 3.1 below).

- The addressee also verifies the nature of the facts brought to his or her attention, and in particular whether these facts fall within the scope of the acts and facts that may be reported.

- After examination, the addressee informs the author of the alert of its admissibility, of the action that will be taken and of the foreseeable processing times, in a secure manner and within a reasonable timeframe.

- If the alert issued by the whistleblower is not sufficient to determine its admissibility, the recipient may ask the whistleblower for supporting or additional documentation.

- If the alert is admissible, the addressee informs the whistle-blower and the Ethics Committee through its Chairman, who will then convene an extraordinary meeting of the Ethics Committee.

- If the alert is inadmissible, the author of the alert is informed in writing by the recipient of the alert of the reasons for its inadmissibility. The procedure is then closed, even if the alert is anonymous.

- Treatment of the alert by the Ethics Committee

- The Ethics Committee, on the basis of the information gathered by the recipient of the alert, may decide to open an investigation. It may, if necessary, call in an independent expert to carry out all or part of the investigation, particularly where complex elements are involved.

- The sender of the alert can follow the progress of his or her alert on the platform.

- The investigation is carried out with due respect for the confidentiality of the author of the alert, the persons concerned and the information gathered. It complies with the requirements of existing investigation procedures.
- The investigation must include, in particular, a hearing of the person implicated. This interview is conducted by one of the members of the Ethics Committee, who guarantees absolute confidentiality. The purpose of the interview is to verify the facts in respect of which the accused person is implicated. Any person likely to be able to provide information that may or may not reveal the nature of the facts of which the accused person is accused may be interviewed as part of the investigation. The accused person has the right to defend himself in order to reveal the accuracy of the facts.
- At the end of the hearing, a report will be drawn up by the designated member of the Ethics Committee. The respondent is kept informed of the outcome of the investigation.
- The Ethics Committee may decide to forward the report to the public authorities.
- At the end of the investigation, the Ethics Committee decides, by a simple majority of its members present, how to deal with the alert received, i.e. whether to close the alert if the allegations are inaccurate or unfounded, or, if the allegations are substantiated, how to deal with them. The Chairman of the Ethics Committee will then inform the Chairman of the company, as well as the Audit, Risk and Governance Committee (ARG), of the action envisaged. In the latter case, it will be the responsibility of the Human Resources Director to determine the nature of any disciplinary sanction to be applied to the person incriminated by the alert. The Human Resources Director will inform the Chairman of Aluminium Dunkerque of the sanction taken.
- The Ethics Committee and, where applicable, the Human Resources Director, must decide within a maximum period of three months (3 months) from receipt of a warning on the action to be taken.

3. Alert system procedures

3.1. Whistle-blowers enjoy a protective status subject to four cumulative conditions:

- The whistle-blower must be a **natural person**;
- The whistle-blower must have **personal** knowledge of the facts he or she is revealing or reporting;
- The whistle-blower acts in a **disinterested manner**;
- The whistleblower is acting in **good faith**.

3.2. Protecting the whistle-blower

- The whistle-blower must not suffer any consequences as a result of his/her whistle-blowing.

The whistle-blower, a natural person acting in good faith and in a disinterested manner, may not be dismissed, penalized or discriminated against in any way for having reported facts in compliance with the present procedure, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up.

On the other hand, misuse of the system exposes the whistleblower to disciplinary sanctions and, if necessary, legal proceedings.

- The whistle-blower's identity will not be divulged.

The system guarantees the strict confidentiality of the identity of the whistle-blower, of the persons targeted by the alert and of all information and documents collected via the system. Except in the case of judicial communication:

- information identifying the whistle-blower may only be disclosed with his or her consent.
- Information identifying the person(s) implicated can only be disclosed once the validity of the warning has been established.

- Protection against disciplinary sanctions and discriminatory measures.

If the whistleblower is disciplined or subjected to a discriminatory measure that he or she believes is motivated by his or her alert, he or she may contest the measure with a view to having it declared null and void. It is up to the employer to prove that the measure or decision is justified by objective factors unrelated to the whistleblower's report or testimony.

Protection ceases in the event of inaccuracy of the information reported if the report was made with malicious intent, or if the report constitutes a criminal offence.