

Whistleblowing system procedure

Review/Change History

Date	Status	Approver	Version
20/12/22	Final	Chief Compliance Officer	V1

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Introduction

Stuart's growth depends more than ever on everyone's commitment to the values and principles of the Code of Conduct (hereinafter the "Code of Conduct") and all laws and regulations applicable to our business.

The Code of Conduct provides that all persons working within Stuart and certain stakeholders of Stuart may report behaviour that is contrary to the values and principles of the Code of Conduct or to the laws and regulations in force (hereinafter the "Alerts").

To this end, Stuart has set up a whistleblowing technical system (hereinafter the "Whistleblowing System").

The Whistleblowing System is a platform deployed within Stuart.

It is operated externally by a specialised company in compliance with confidentiality guarantees.

This whistleblowing procedure (hereinafter the "Procedure") defines:

- the rules regarding the emission, reception and handling of Alerts made, included via the Whistleblowing System; and
- the rights granted to the whistleblower and certain persons connected to them.

All terms used in this Procedure are defined in Appendix 1.

1. Who can file an Alert?

An alert may be filed, including via the Alert System by: (i) all persons performing their duties within Stuart and (ii) certain stakeholders of Stuart as defined below.

a. Within Stuart

The persons who may file an Alert include:

- Corporate officers;
- Persons under a direct permanent or temporary work contract;
- Interns, trainees and temporary workers.

This Procedure will be communicated to them in order to inform them of the process for issuing and handling Alerts as well as their rights in this area.

b. Stuart Stakeholders

Stuart stakeholders may also file an Alert, provided that it relates to facts related to the relationship they have or have had with Stuart.

For Stuart, this may include:

- former employees;
- shareholders;
- directors;
- candidates for employment with Stuart;
- co-contractors (including suppliers, service providers, customers, etc.) their employees and members of their management, executive and/or supervision bodies; and
- subcontractors of its co-contractors, their employees and members of their management, executive and/or supervision bodies.

Some of the stakeholders listed above will be informed of the rules contained in this Procedure through specific communication.

2. What topics can Alerts cover?

Any person belonging to one of the categories mentioned in 1. above may report:

- misconducts or situations contrary to the Code of Conduct and/or the policies and procedures of Stuart or GeoPost/DPD group;
- a crime or offence;
- a threat or harm to the general interest;
- a violation or attempted cover-up of a violation of an international undertaking, law, or regulation; or
- serious violations of human rights and fundamental freedoms, health and safety of people and the environment.

For example, Alerts may relate to:

- Respect for people (combating any form of discrimination, harassment, violation of freedom of association, non-payment for working hours including overtime, etc.);
- Compliance with the rules of fair competition, and of balanced trading relations;
- Respecting confidential information;
- Fight against all forms of corruption and influence-peddling; or
- Serious violations of human rights and fundamental freedoms, health and safety of people, and the environment.

3. How to file an Alert?

To allow any person wishing to file an Alert under this Procedure to do so, several channels are available.

They can therefore:

- contact directly their manager or any other appropriate person within Stuart;
- file an Alert through the Whistleblowing System.

a. Filing an Alert via internal contacts

A person wishing to file an Alert may report it to the appropriate persons within Stuart.

In this case, they can file their Alert to internal contacts, including, but not limited to:

- their manager, only if they perform their duties within Stuart;
- the Ethics Officer of Stuart; or
- Stuart People Team.

When the person sends their Alert to one of the contacts mentioned above, they may, if they wish, request a videoconference or a physical meeting for this purpose.

b. Filing an Alert via the Whistleblowing System

The Whistleblowing System offers the whistleblower two possibilities:

- entering the information relating to their Alert on the online whistleblowing platform, part of the Whistleblowing System accessible at the following

address: www.safecall.co.uk/clients/stuart (hereinafter the “Whistleblowing Platform”); or

- sharing their Alert information by phone, by calling the following toll-free number: 00 800 7233 2255

> Via the Whistleblowing Platform

When a person wishes to file an Alert via the Whistleblowing Platform, they proceed as follows:

Step 1: access the landing page of the Whistleblowing Platform dedicated to Stuart, by entering the address in their browser www.safecall.co.uk/clients/stuart.

They shall be offered a reminder of the main points of this Procedure;

Step 2: select the language of the Whistleblowing Platform interface (French, English, Spanish, Portuguese, Italian or Polish); and

Step 3: enter the information of your Alert by following the instructions displayed on the screen.

The landing page of the Whistleblowing Platform also offers the possibility for the whistleblower to consult/update a previously filed Alert.

> By telephone

When a person wishes to file an Alert by telephone, they proceed as follows:

Step 1: call number 00 800 7233 2255;

This number is free of charge and available 24/7;

Step 2: choice of the language in which they wish to file their Alert.

If the person wishes to file their Alert in French, English, Spanish, Portuguese, Italian or Polish, they will be put in contact almost immediately with a French, English, Spanish, Portuguese, Italian or Polish-speaker;

Step 3: confidentially discuss with the French, English, Spanish, Portuguese, Italian or Polish-speaker on the details of the Alert, and answering the questions asked by the latter.

c. Identification of the Alert whistleblower when the Alert is filed

Although the whistleblower may file their Alert anonymously, it is recommended that they identify themselves.

Identifying themselves with Stuart when the Alert is filed will:

- facilitate the exchange of additional information;
- facilitate the review of the Alert; and
- ensure protection against possible Retaliation.

When the whistleblower chooses to disclose their identity, they must send any information proving:

- that they perform their duties within Stuart; or
- that they are a stakeholder in Stuart as defined in 1. above.

4. How is an Alert handled?

Once an Alert is filed, it is treated in several stages, under the responsibility of the Ethics Officer of Stuart.

The whistleblower is involved throughout the process.

a. Step 1 – Initial recording and updating of information relating to the Alert

Provided that the whistleblower has given their consent, the information relating to the Alert is recorded on the Whistleblowing Platform, regardless of the whistleblowing channel chosen.

This information is recorded according to what has been either:

- entered directly by the whistleblower on the Whistleblowing Platform;
- communicated by the whistleblower when calling the number indicated above and transcribed by the contact with whom the Alert was filed;
- communicated by the whistleblower to one of the contacts mentioned above and transcribed by the relevant contact on the Whistleblowing Platform.

In all cases, the whistleblower is invited to describe the facts they report:

- as accurately, clearly and in as much detail as possible;
- providing factual information; and

- supporting the Alert with any evidence proving the facts reported (e.g. letters, e-mails, SMS, etc.).

Information relating to the Alert will be accessible:

- by Safecall, when the Alert is created, to check the completion of the information and ask for additional information to the whistleblower if needed;
- by the Ethics Officer of Stuart and any persons authorised to process Alerts (hereinafter the “Authorised Persons”) within Stuart, once they have been notified by Safecall of the creation of a new Alert; as well as
- by the whistleblower.

b. [Step 2](#) – Reception of the Alert and acknowledgement of receipt by Stuart

Once the information relating to the Alert has been recorded on the Whistleblowing Platform and checked by Safecall, the Ethics Officer of Stuart or other Authorised Persons within Stuart receive a notification informing them of the creation of a new Alert.

The whistleblower is then informed by the Ethics Officer of Stuart or any Authorised Person within Stuart that the Alert has been received, by sending an acknowledgement of receipt.

This must take place within 7 days of receipt of the Alert.

This acknowledgement of receipt reminds the whistleblower of the protections provided for in this Procedure (for more information on these protections, refer to [5.](#) below).

When the Ethics Officer of Stuart or any Authorised Person within Stuart considers that the Alert relates to events that have occurred or are likely to occur in an entity of GeoPost/DPDgroup, they may invite the whistleblower:

- to send their Alert to this entity as well; and/or
- to withdraw the Alert that they have filed to Stuart, if the Ethics Officer of Stuart (or any Authorised Person within Stuart) considers that the Alert will be handled more effectively by this other entity alone.

c. Step 3 – Analysis of the admissibility of an Alert

Once they are informed of the Alert, the Ethics Officer of Stuart (or any Authorised Person within Stuart) shall first analyse the information relating to it in order to determine whether it meets the conditions of admissibility (hereinafter an “Admissible Alert”).

To be Admissible, an Alert must:

- be sufficiently precise, clear and detailed and include elements necessary allowing its proper analysis (e.g. letters, e-mails, SMS, etc.);
- be based on evidence that can be verified and confirmed (and not on vague suspicion or rumours);
- be filed by a person belonging to one of the categories mentioned in 1. above; and
- relate to one of the subjects mentioned in 2. above.

The whistleblower shall be informed by the Ethics Officer of Stuart (or any Authorised Person within Stuart) of whether or not the Alert is Admissible within 30 days of its emission.

d. Step 4 – Verification of the facts relating to the Alert during the Investigation

When the Alert is qualified as Admissible, the Ethics Officer of Stuart shall lead the Investigation to verify the facts relating to the Alert and whether it is confirmed by substantiated evidence (hereinafter a “Substantiated Alert”).

The Investigation is conducted:

- by the Ethics Officer of Stuart; or
- by the Ethics Officer of Stuart and one or more Authorised Person(s) within Stuart;

In this case, it is the Ethics Officer of Stuart who appoints the latter, in consultation with the Chief Compliance Officer (CCO) of Stuart.

In order to ensure the Investigation is handled in an independent and impartial manner, the Ethics Officer of Stuart and/or the Authorised Person(s) within Stuart appointed to conduct the Investigation (hereinafter the “Investigators”) are specially trained for this purpose.

In the event that an Investigator contacts a third party for their cooperation in the conduct of the Investigation (in particular to communicate documents, participate in an interview or otherwise), the latter has a duty to preserve the confidentiality of their exchanges, under penalty of sanctions, in particular disciplinary sanctions.

e. [Step 5 – Alert follow-up with the whistleblower](#)

On the Whistleblowing Platform, the Ethics Officer of Stuart (or any Authorised Person within Stuart) and the whistleblower may access a secure messaging service, guaranteeing the anonymity of the whistleblower, if applicable.

They may thus communicate about the processing of the Alert filed directly via this service, or by any other means guaranteeing the confidentiality of their discussions.

For example, the whistleblower may be contacted:

- During the Admissibility Analysis, in order to invite them to transmit information and documents which may complement and/or substantiate their initial Alert;
- During the Investigation, in order to obtain details or any document likely to support the allegations made under the Alert.

f. [Step 6 – Closure of the Alert](#)

The Ethics Officer of Stuart is responsible for appropriately closing:

- Alerts which are not-Admissible;
- Alerts which are Admissible, but not Substantiated; and
- Alerts which are Admissible and Substantiated, after the implementation of any pertinent disciplinary measures and/or legal actions where applicable.

The rules concerning the closure of an Alert are specified below.

> Informing the whistleblower

The whistleblower shall be informed in writing by the Ethics Officer of Stuart (or any Authorised Person within Stuart) of the closure of their Alert.

The information provided to the whistleblower on this occasion differs depending on whether the Alert is not Admissible or Admissible.

If the Alert is qualified as non-Admissible because it does not meet the criteria mentioned above, the Ethics Officer of Stuart (or any Authorised Person within Stuart) shall inform the whistleblower:

- the reasons why they considered the Alert to be non-admissible; and
- any directorates, departments or persons to whom the whistleblower may disclose the facts initially reported in the context of this Procedure, in order for remedial actions to be taken, where applicable.

If the Alert is qualified as Admissible, the Ethics Officer of Stuart (or any Authorised Person within Stuart) shall inform the whistleblower of:

- the actions taken in response to the Alert;
- measures taken to assess the accuracy of the facts reported in the Alert; and
- measures taken, if necessary, to remedy them.

In this case, the whistleblower is informed by the Ethics Officer of Stuart (or any Authorised Person within Stuart) within 90 days of the sending of the acknowledgement of receipt.

In some cases, the processing time may be longer due to the complexity of the Alert.

In such situations, the Investigator(s) must carry out the Investigation as soon as possible and ensure follow-up with the whistleblower as soon as possible.

› Anonymisation and archiving of the Alert

The Ethics Officer of Stuart is responsible for rendering all Personal Data transmitted in connection with the Alert anonymous (hereinafter the "Anonymisation"), or for deleting them, if necessary.

Personal Data are anonymised or deleted within a period of 2 months.

This period depends on whether the Alert is admissible or not and/or on the implementation of disciplinary and/or legal actions.

As soon as the Alert is no longer necessary for any treatment, the anonymised Alert and all information relating to the Alert and the reported situation, themselves anonymised, must be:

- securely and confidentially archived; and
- accessible for any necessary consultation in the future.

5. How are the whistleblower and the other persons concerned protected?

The whistleblower has a certain number of rights protecting them when filing an Alert under this Procedure.

This protection also extends to certain categories of persons who may be involved in the process (persons referred to in the Alert, closely connected with the whistleblower, assisting the whistleblower, etc.), as the case may be.

a. Confidentiality and integrity of information relating to the Alert

Any information relating to an Alert communicated by the whistleblower must be:

- strictly confidential; and
- protected with regards to its integrity.

These protections aim to protect:

- the identity of the whistleblower;
- information relating to the Alert.

➤ **Measures to ensure the confidentiality and integrity of information relating to the Alert**

To guarantee this confidentiality and integrity, the Ethics Officer of Stuart is specially trained in this regard and subject to a strengthened confidentiality obligation.

In addition, they shall ensure that the Authorised Persons within Stuart involved in handling an Alert:

- are limited in number, to the strict minimum;
- are formally authorised to read and treat the Alert;

- have, due to their position within Stuart or otherwise due to their status, the competence, authority and sufficient means to carry out their tasks;
- are able to demonstrate their impartiality and do not present in a conflict of interest; and
- have received proper training.

If information relating to the Alert is required to be communicated to third parties, the Ethics Officer of Stuart must ensure that such communication:

- is subject to the prior agreement of the Whistleblower if it involves the disclosure of their identity;
- is necessary to process the Alert;
- does not imply the disclosure of information to identify the targeted person before the Alert is Confirmed (unless it is required by the judicial authority).

The identity of the person(s) targeted by the Alert shall also be protected in this respect.

> Sanctions

Disclosure of elements subject to confidentiality outside the circle of Authorised Persons and without the consent of the whistleblower is subject to penal sanctions and may be punished by two years' imprisonment and a fine of €30,000.

Stuart also reserves the right to impose sanctions against any person initiating such disclosure.

b. Protection against retaliation

The following persons may benefit from protection against Retaliation:

Any whistleblower, filing an Alert:

- relating to one of the topics mentioned in 2. above;
- relating to facts of which they have become personally aware or, at the very least, of which they have become aware in the context of their professional activity;
- with reasonable grounds to believe that the information reported was true when filing (hereinafter "Good Faith");
- without direct financial consideration; and

- without breaching any legally protected secrets (such as secrets related to medical, classified information, attorney-client privilege, judicial deliberations and investigation or judicial investigation).

Any person:

- who is connected with the whistleblower and could suffer from direct or indirect actions, undertaken on the basis of an Alert (“Retaliation”) in the context of past, current or future work activities (the “Work-Related Context”). These may be colleagues or relatives of the whistleblower;
- persons assisting the whistleblower as part of the Alert process in a Work-Related Context, and whose assistance must remain confidential; and/or
- persons contacted or questioned by an employee of GeoPost/DPDgroup or an external service provider formally authorised to receive, become aware of and treat an Alert, and/or provide information or documents to any Authorised Person within Stuart;

Any legal entity that the whistleblower:

- owns; or
- for which they work; or
- with which they are otherwise connected in a Work-Related Context.

> Purpose of protection

The persons mentioned above may not be subject to any Retaliation measures taken due to:

- the Alert they have filed;
- the Alert that they have facilitated or aided; or
- their connection with the whistleblower.

Any type of Retaliation in response to an Alert is prohibited, including threats or attempts at Retaliation.

Retaliation includes but is not limited to the following:

- suspension, lay-off, dismissal or equivalent measures;
- demotion or withholding of promotion;
- transfer of duties, change of workplace location, reduction in wages, change in working hours;

- withholding of training;
- negative performance assessment or employment reference;
- imposition or administration of disciplinary measures imposed or administered, reprimand or other penalty, including financial sanction;
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantageous or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker could legitimately expect to be offered a permanent employment;
- failure to renew or early termination of a temporary employment contract;
- harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- blacklisting based on sector or industry level formal or informal agreement, which may entail that the person will not find employment in the future in the sector or industry;
- early termination or cancellation of a contract for goods or services; and/or
- cancellation of a licence or permit.

Protection against Retaliation also protects the above-mentioned individuals from legal action and possible prosecution based on information relating to their Alert.

> Sanctions for Retaliation

Stuart has a zero-tolerance policy for Retaliation.

Any person directly or indirectly engaging in Retaliation against protected persons shall be subject to disciplinary and/or legal action.

> Cases of exclusion from protection

In certain circumstances, the whistleblower *may not* benefit from the protection described below if they publicly disclose their Alert (for example to journalists), when:

- appropriate action has been taken by Stuart in response to the Alert within 90 days of the Alert being filed; and
- there are no reasonable grounds to believe that the facts reported in the Alert may constitute an imminent or manifest danger to the public interest, such as in the event of an emergency or the risk of irreversible damage.

Furthermore, the wrongful use of the Whistleblowing System may lead to disciplinary sanctions as well as legal actions (for example: declaration made with the aim of harming a person, deliberately false declaration, etc.).

c. Right to Alert

When they become aware of a wrongful act, any person concerned by this Procedure is free to file an Alert or not.

Failure to file an Alert shall not lead to any sanction.

Anyone who obstructs an Alert from being filed in any way whatsoever shall be liable to penalties of up to one year's imprisonment and a fine of €15,000.

6. Protection of personal data

a. Processing of Personal Data

Information on the processing of information relating to a natural person that can be used to identify, directly or indirectly said person (hereinafter "**Personal Data**") is available on the landing page dedicated to Stuart, accessible at the following link: www.safecall.co.uk/clients/stuart

As a reminder, Personal Data – whether it concerns the whistleblower, the person targeted by the Alert or any person identified in connection with the Alert or its handling – may be processed within the meaning of the General Data Protection Regulation (for example: be collected, recorded, etc.).

Pursuant to the applicable regulations, the processing of such Personal Data is limited to the strict minimum necessary to analyse the Alert.

b. Rights attached to Personal Data

The whistleblower, the persons targeted by an Alert and, more generally, any person identified in connection with an Alert or its handling shall be informed, where possible, of the collection of Personal Data concerning them.

These persons shall have a right of access, rectification, opposition, where possible, and erasure of their Personal Data.

Persons whose Personal Data is thus processed may exercise their rights by contacting gdpr@stuart.com.

c. Storage of collected data

The deadlines and procedures for Personal Data archiving are specified above as well as in the information notice available on the landing page dedicated to Stuart, mentioned above also.

7. Implementation of the Procedure

This procedure enters into force on the date mentioned on the cover page.

It can be revised at any time at the initiative of Stuart.

Appendix I: Definitions

Alert	any report of a potential or actual wrongdoing
Alert, Admissible	any Alert that, as determined by the Ethics Officer of Stuart or any Authorised Person within Stuart, has met the conditions of admissibility defined in 3.
Alert, Substantiated	any Admissible Alert that is considered verified and confirmed by substantiated evidence
Anonymisation	the process of rendering all Personal Data anonymous
Authorised Person	Any Stuart employee or external service provider formally authorised to receive, be aware of and process an Alert
Chief Compliance Officer (or CCO)	The General counsel of Stuart appointed as Chief Compliance Officer
Code of Conduct	the code of conduct applicable within Stuart
Ethics Officer	the person in charge of ethics and compliance within Stuart
Good faith	an Alert filed by a person who has reasonable grounds to believe that the information reported in connection with the wrongdoing was true at the time they reported them
Human Resources	the Human Resources Department within Stuart
Investigation	the objective, impartial and documented process for verifying the merits and severity of an allegation submitted as part of an Alert in order to determine if any wrongdoing has occurred, is occurring or may occur
Investigator(s)	the person(s) responsible for investigating an Alert
Personal Data	any information relating to any natural person that can be used to identify said person, directly or indirectly
Procedure	Stuart whistleblowing procedure
Retaliation	any direct or indirect action, undertaken on the basis of an Alert, against the whistleblower or which would cause harm to the whistleblower, to persons closely associated with them, such as colleagues or relatives who are in a Work-Related Context, or to legal entities owned by the whistleblower or with which the whistleblower is otherwise connected in a Work-Related Context
Whistleblowing Platform	the online reporting platform made available to persons who may file an Alert, within the framework of this Procedure. It can be accessed at: www.safecall.co.uk/clients/stuart
Whistleblowing System	the technical system implemented within Stuart to receive an Alert, either via telephone or via the Whistleblowing Platform
Work-Related Context	past, present or future work activities through which an individual acquires information about wrongdoing