	QUALITY MANAGEMENT SYSTEM (QMS)	SMQ_DJUR_ENR_33.A UNCONTROLLED DISTRIBUTION
	REPORTING AND PROCESSING POLICY	Creation date : 2023.10.26 Effective date : 2023.12.14

In accordance with Law No. 2016-1691 of December 9, 2016, known as "*Loi Sapin II*," amended by Law No. 2022-401 of March 21, 2022, and Decree No. 2022-1284 of October 3, 2022 (hereinafter collectively referred to as the "**Regulation**"), the company Global Bioenergies (hereinafter the "**Company**") has established a whistleblowing procedure, detailed below.

For the purposes of this procedure and in accordance with the Regulation, a "**Whistleblower**" is defined as *"any natural person who reports or discloses, without direct financial compensation and in good faith, information concerning a crime, an offense, a threat, or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by France, a unilateral act of an international organization based on such commitment, European Union law, or national law or regulation" (hereinafter "**Information**)*, with the clarification that *"when the information has not been obtained in the context of the professional activities mentioned in I of Article 8 of the Law of December 9, 2016 [list included in 1.1. below], the whistleblower must have personally become aware of it."*


However, this procedure does not cover reports of facts, information, and documents, regardless of their form or medium, the disclosure of which is prohibited by provisions relating to national defense secrecy, medical confidentiality, secrecy of judicial deliberations, secrecy of judicial investigation or instruction, or lawyer-client privilege.

1. **Reporting Channels**

1.1. **Internal Reporting**

The following Whistleblowers who have obtained Information about facts that have occurred or are very likely to occur within the Company in the course of their professional activities may report them internally, especially when they believe that the violation can be effectively remedied in this way and they are not exposed to the risk of retaliation:

- employees;
- persons whose employment relationship with the Company has ended when the Information was obtained within that relationship;
- persons who have applied for a job within the Company when the Information was obtained in the context of that application;
- shareholders, partners, and voting rights holders within the Company's general meeting;
- members of the Company's management or administrative body;
- external and occasional collaborators of the Company;
- contractors of the Company, subcontractors, or, in the case of legal entities, members of the management, administrative, or supervisory body of these contractors and subcontractors, as well as their staff.

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1.2. External Reporting

Any Whistleblower may also submit an external report, either after making an internal report under the conditions specified in 1.1., or directly:

- to the competent authority among those designated by the Regulation;
- to the Defender of Rights, who will direct them to the authority or authorities best able to address the report;
- to the judicial authority;
- to an institution, body, or agency of the European Union competent to collect information on violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019.

1.3. Public Disclosure

Information may be publicly disclosed by Whistleblowers in the following cases:

- after making an external report, whether or not preceded by an internal report, without any appropriate measures being taken in response to the report at the end of a period of three (3) months (possibly extended to six (6) months if circumstances justify it) or, when an authority mentioned in 1.2. has been seized, at the end of a period of six (6) months;
- in the case of a serious and imminent danger for reports not related to Information obtained in a professional context;
- when the referral to one of the competent authorities mentioned in 1.2. would expose the author to a risk of retaliation or would not allow effective remedy of the disclosure, due to the particular circumstances of the case, especially if evidence could be concealed or destroyed, or if the Whistleblower has serious reasons to believe that the authority may be in a conflict of interest, colluding with the perpetrator, or involved in the acts.

Notwithstanding the above, Whistleblowers covered in 1.1. may publicly disclose Information in the event of imminent or obvious danger to the general interest, especially when there is an emergency situation or a risk of irreversible harm.


Unless public disclosure follows an external report, it is not allowed when it undermines the interests of national defense and security.

2. Internal Reporting Procedures

2.1. Recipient of Internal Reporting

Any internal report may be brought to the attention of one of the following individuals:

- direct or indirect hierarchical superior,
- employer,
- designated referent by the Company, namely the Company's Legal Director.

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2.2. Internal Reporting Transmission Methods

2.2.1. *Submission of Internal Report*

The report must be transmitted only to one of the recipients listed in Article 2.1 (hereinafter "**Recipient**") by email addressed to the professional email provided by the Company, with the subject line "reporting an alert."

2.2.2. *Content of Internal Report*

The Whistleblower must justify that they belong to one of the categories of persons listed in Article 1.1. and present the facts of their report precisely and objectively, providing any document or information, in any form or medium, to support the report. These elements can be mentioned in the email and subsequently made available to the Recipient promptly.

If the Whistleblower deems it necessary, they may target one or more persons in their report.

The formulations used to describe the nature of the reported facts should reflect their presumed character.

Only facts falling within the scope of the Regulation, as recalled in the preamble, and elements supporting them will be considered. Data that does not meet these criteria will be destroyed.

3. Internal Report Processing Procedures

3.1. Acknowledgment of Internal Report


The Recipient will acknowledge receipt of the report by sending, within seven (7) working days, an email in response to that of the Whistleblower.

The response from the Recipient should specify:

- the reasonable and foreseeable time required to examine the admissibility of the report,
- the procedures by which the Whistleblower will be informed of the follow-up to their report.

3.2. Examination of the Admissibility of the Internal Report

The Recipient must ensure, in the context of a preliminary examination, that the received report relates to facts within the scope of the Regulation and has been issued in accordance with this procedure and the Regulation. For this purpose, the Recipient may request any additional information from the Whistleblower.

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The deadline for conducting this preliminary examination should not exceed one (1) month. However, if the Recipient needs additional time due to the complexity of the report, they will inform the Whistleblower by email, specifying the new foreseeable deadline.

If the Recipient considers that the report is not admissible, they will close the report and promptly inform the Whistleblower of the reasons for the inadmissibility.

3.3. Verification of the Accuracy of Allegations in the Internal Report

In order to assess the accuracy of the allegations made in the report, the Recipient may request additional information from the Whistleblower.

While handling the report, the Recipient may conduct any investigations deemed necessary to verify the accuracy of the allegations. This may include involving the hierarchy (if not implicated) or any employee whose intervention is deemed necessary, all while strictly adhering to confidentiality obligations.

Any written communication between the Recipient and the Whistleblower must take place through the professional email of the Recipient and the email chosen by the Whistleblower.

The handling of the report must be carried out in accordance with the principles of fairness and the regulations regarding labor law throughout the procedure.

Within three (3) months from the acknowledgment of receipt as specified in Article 3.1, the Recipient will communicate to the Whistleblower, via email, information about the measures contemplated or taken to assess the accuracy of the allegations and, if applicable, address the subject of the report, along with the reasons for these actions.

3.4. Outcome of Internal Reporting Processing

When the allegations appear to be substantiated, the Recipient must use the available means to address the subject of the report.


The Recipient will close the report when the allegations are inaccurate or unfounded, or when the report becomes irrelevant. The Whistleblower will be notified via email.

4. **Confidentiality related to Internal Reporting**

4.1. Scope of Confidentiality

The following will remain strictly confidential:

- the identity of the Whistleblower,

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- the identity of persons mentioned in the report and any third party mentioned,
- information collected by the Recipient.

Elements that could identify the Whistleblower may only be disclosed with the Whistleblower's consent. However, they may be disclosed to the judicial authority if the Recipient is required to report the facts to them. The Whistleblower will be informed unless such information could compromise the judicial procedure. Written explanations will accompany this information.

Elements that could identify the person implicated by a report may only be disclosed once the validity of the report is established.

Information collected by the Recipient may only be disclosed to third parties if such communication is necessary to address the report and in accordance with the two preceding paragraphs.

4.2. Measures Taken to Ensure Confidentiality

To ensure the confidentiality of the information listed in 4.1, the Recipient must take all necessary and useful measures to preserve their confidentiality, whether during collection, processing, or storage by the Whistleblower.

In particular, access to computer files related to each report must be secured, notably through the use of individual identifiers and passwords, regularly renewed, or through any other means of authentication. Access will be recorded, and its regularity will be monitored.


When communicating information to third parties for the purpose of handling the report, the Recipient must ensure that the confidentiality is not compromised.

The Whistleblower must refrain from mentioning the existence of their report, its content, or the identity of individuals implicated in it to third parties.

5. Destruction of Elements related to Internal Reporting

Elements related to a report considered by the Recipient as outside the scope of the Regulations will be promptly destroyed.

Once no action is taken on a report falling within the scope of the Regulations, all elements allowing the identification of the Whistleblower and/or persons implicated in the report will be destroyed within a period not exceeding two (2) months from the closure of all admissibility or verification operations.

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When disciplinary or legal proceedings are initiated against a person implicated by a report or against the Whistleblower for an abusive report, elements related to the report will be retained until the conclusion of the proceedings or the expiration of remedies against the decision.

Except in cases where no action is taken on a report, the Recipient may retain the collected elements as intermediate archives for a maximum period of one (1) year to ensure the protection of the Whistleblower or to allow for the observation of ongoing offenses. This retention period must be strictly limited to the pursued purposes and communicated to the parties concerned.

Elements may be retained for a longer period in intermediate archives if the Recipient has a legal obligation to do so (for example, to meet accounting, social, or tax obligations).

Notwithstanding the above, elements related to a report may be retained without time limitation provided that the individuals concerned are neither identified nor identifiable.

The methods of destruction should cover information in any form and on any medium, especially data stored on electronic media.

The Whistleblower and the individuals involved in the report will be informed of this closure.

6. Declaration to the *Commission Nationale de l'Informatique et des Libertés (CNIL)*

As no automated processing of reports is implemented by the Company, the implementation of this procedure is subject to a simple declaration of compliance, already carried out by the Company."