

Whistleblowing Procedure Summary

I. Purpose

The Procedure is intended to encourage persons in scope of the Procedure to make written or oral reports of information on breaches. The reporting person shall have reasonable suspicion about actual or potential breaches, which occurred or are very likely to occur in the organisation.

The Procedure aims at offering protection to the reporting person against any form of retaliation by assuring the confidentiality and impartiality of the process.

II. To whom does it apply ?

The Procedure is applicable to all UI efa's employees and its branches. It is also directed towards members of UI efa's Supervisory Board, students, trainees, external collaborators (temporary workers, external consultants, etc) as well as employees of stakeholders that are in a contractual relationship with UI efa, for instance suppliers or sub-processors.

With respect to the material scope, the breaches that may be reported concern any violation of relevant jurisdiction's law or any act or omission contrary to the object or purpose of domestic or European law that is directly applicable. The breach information must be acquired in a context of work-related activities.

III. What are the key principles ?

The reporting person who has a reasonable suspicion, about actual or potential breaches, which occurred or are very likely to occur at UI efa in which the reporting person works or has worked or in another organisation with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches may report information on breaches orally or written to the authorized persons at UI efa.

UI efa S.A. ensures that:

- any reporting will be handled confidentially and may not disclose the identity of the reporting person, unless the reporting person provides his/her explicit consent;
- the report will be objectively assessed and investigated by an independent body or an individual within an acceptable period of time;
- the reporting person will not suffer any kind of retaliation whatsoever.

The reporting person should not misuse his/her right to report in order to harm or tarnish someone's reputation. A statement carried out in bad faith by the reporting person, meaning that he/she deliberately knows that the allegations are unjustified and unfounded, can potentially lead to prosecutions and/or sanctions.

IV. To whom can you report ?

The Reporting person may address a whistleblowing through one of the following internal channels:

- **Submit web-based report** via Whistleblower Software Platform
- directly contact (in person) the Designated Whistleblowing Officer,

The Reporting can also be done using external channel, however it is encouraged to use internal channels first if deemed effective and safe.

V. 5. Whistleblowing Process

UI efa takes the whistleblowing report seriously. It will independently assess and investigate the information on the breaches that have been reported.

In case of material finding, the whistleblowing investigation report will be submitted to the Chairman of UI efa's Audit, Risk and Compliance Committee and the Chairman of UI efa's Supervisory Board. UI efa will implement internal corrective measures. The identity of the reporting person shall not be disclosed in the submitted written report.

The reporting person may choose to outright externally report the information on breaches to the relevant competent authority.

Contact

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