

## 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 EFA's employees and its branches. It is also directed towards members of the Board of Directors, students, trainees, external collaborators (temporary workers, external consultants, etc) as well as employees of stakeholders that are in a contractual relationship with EFA, for instance suppliers or sub-processors.

With respect to the material scope, the breaches that may be reported concern any violation of Luxembourg 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.

It is pointed out that any anonymous report will not enable the Reporting person to qualify as a Whistleblower who is entitled to the ensuing protection unless he/she is identified later on and suffers Retaliation.

## 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 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 Designated Whistleblowing Officer at EFA.

EFA 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 undesirable consequences.

## IV. TO WHOM CAN YOU REPORT?

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

- Sending an e-mail to: [whistleblowing@efa.eu](mailto:whistleblowing@efa.eu), or
- Directly contacting in person the Designated Whistleblowing Officer, or
- Sending a letter that is directly addressed to Designated Whistleblowing Officer of EFA.

The title of the e-mail shall be prefixed with "PRIVATE -" and content written in French or English.

## V. WHISTLEBLOWING PROCESS

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 EFA's Audit, Compliance and Risk Committee and the Chairman of EFA's Board of Directors. 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 externally report the information on breaches to the "Commission de Surveillance du Secteur Financier" if he/she exhausted the internal reporting option, unless it is impossible to efficiently remedy the breach internally and where the Whistleblower estimates that there is a retaliation risk.

**More than a fund company**

**Contact**

Designated Whistleblowing Officer

T +352 48 48 80 275  
whistleblowina@efa.eu

UI efa S.A.  
2, rue d'Alsace  
L-1122 Luxembourg  
Luxembourg