

THỜm

The background of the lower half of the page is a repeating pattern of various jewelry items in a light beige color. These items include necklaces, rings, earrings, watches, and bracelets, interspersed with small star-like symbols. The pattern is dense and covers the entire width of the page.

Policy for collecting and managing ethics and compliance notifications

JUNE 2025

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CHAPTER 1

Preamble

THOM Group is fully committed to **ethics and compliance**.

To this end, we are implementing a compliance programme across all Group entities, and have made strict commitments described in our Anti-Corruption Code of Conduct. **The whistleblowing framework** is part of this, and helps to protect employees, the Group and our brands against the various risks to which they are exposed.

The whistleblowing framework set up by THOM Group is aimed at all employees, members of the Boards of Directors and Supervisory Boards, business partners, customers or any other stakeholders with whom THOM Group has a relationship.

Its purpose is to enable all the above-mentioned people, **in a confidential, secure and impartial environment, to make a notification** if they are aware of or suspect an alleged or proven breach of the law, and regulations, international conventions, THOM Group's policies or Anti-Corruption Code of Conduct.

The principles set out in this policy are not a substitute for applicable national and international legislation, with which the Group complies strictly. Local versions of this Group policy may exist in order to take into account the specific legal requirements of the countries in which we operate. In this case, it is agreed that the rules that best protect the reporter shall prevail and apply, whether they are stipulated in the local legislation or this Group policy.

To this end, THOM Group actively encourages all stakeholders to use this system.

This policy has been drawn up to guide you, depending on your situation, **towards the most appropriate notification channel** (detailed provisions set out in Chapter 3 of this policy):

- **For employees**, THOM Group encourages information to be reported in the following order: Direct line manager (level 1) > Local HR department (level 2) > Local management (level 3) > Group Compliance Department and/or Group CSR Department (level 4) > secure online platform (level 5).
- **For people outside the Group**, or those who wish to remain anonymous, THOM Group has set up a dedicated platform, accessible via the following link: <https://thom.integrityline.fr/>

If you have any questions about the rules and principles set out in this policy, please contact the Group Compliance Department (whose contact details are provided in Chapter 7).

CHAPTER 2

Objectives and principles applicable to the whistleblowing framework

The whistleblowing framework implemented by THOM Group has the following objectives:

- To provide a secure and confidential channel for people wishing to make a notification;
- To ensure that these notifications are handled rigorously, fairly and appropriately;
- To protect anyone making a notification against any form of retaliation.

1. Protection of the author of the notification

Anyone who has reported an incident in good faith or on reasonable grounds, or who has contributed to the reporting of an incident, **is entitled to legal protection against all forms of sanction, discrimination or prejudice.**

These protections include confidentiality, absence of prejudice or other legal actions, and protection regarding liability under applicable law.

THOM Group will not tolerate **any form of retaliation** against a person who has made or contributed to a notification, or who has participated in the processing of a notification. In the event of proven retaliation, appropriate disciplinary measures will be taken, and criminal proceedings may be initiated. Acts of retaliation must be reported via the whistleblowing framework or to the Group Compliance / CSR Departments (whose contact details are provided in Chapter 7).

2. Confidentiality and data security

Information contained in a notification **is only** communicated **to persons with a legitimate need to access it**, in line with the strict need-to-know principle.

The identity of the whistleblower may not be disclosed without his/her consent, unless

authorised by law and/or regulations. Information relating to the whistleblower may not be disclosed without his/her consent, except to the judicial authorities. Information relating to the alleged offender will only be disclosed to the judicial authorities and only if the notification is considered well-founded and justified.

As such, all people involved in the processing of a notification are subject to **a strict confidentiality obligation** designed to protect the identity of those involved in the investigation, whether as the author of the notification, a witness or a respondent.

The Ad Hoc Committee (whose composition is specified below - Chapter 7) may pass on certain information to the Executive Committee, the Audit Committee or external bodies (lawyers, police, etc.).

Confidentiality will be preserved as far as possible, in accordance with applicable legislation, in particular with regard to the need to conduct a thorough investigation in line with the data protection regulations in force in the country concerned.

THOM Group implements appropriate technical and organisational security measures to ensure the protection of the information and data collected in the context of a notification.

3. Anonymity

THOM Group allows people who so wish to make a notification anonymously, via **the Secure platform**.

In the event of an anonymous notification, the possibility of processing it will depend in particular on the existence of sufficiently detailed factual information. If anonymity makes it impossible to process the notification, its author will be informed via the anonymous dialogue box on the platform.

4. Right to information and neutrality

In principle, **any person implicated in a notification shall be informed** if a review or investigation is carried out. This information is provided after the admissibility of the notification has been examined, or may be deferred if there is a need to protect individuals or if the information is useful for the ongoing review or investigation.

Any person implicated must be given a fair hearing when a notification is processed. They may ask for witnesses to be interviewed and produce any documentation they consider useful.

5. Penalties for abusive use of the whistleblowing framework

Any abusive use of the whistleblowing framework will expose the perpetrator to **prosecution and disciplinary measures**.

As mentioned above, THOM Group is committed to considering any notifications made in good faith or based on valid grounds, in accordance with the rules set out in this policy.

CHAPTER 3

Admissibility of notifications

1. People who can make a notification

Notifications can be made by anyone who **has a current or past relationship with THOM Group or any of its subsidiaries worldwide**. This includes employees, members of the Boards of Directors and Supervisory Boards, business partners, customers and any other internal or external stakeholder of THOM Group. A parent, dependant or spouse of one of these persons, regardless of nationality, can also make a notification.

2. People who may be reported

Notifications may relate to the conduct **of any THOM Group employee, member of the Boards of Directors and Supervisory Boards, business partners or any other stakeholder connected with THOM Group**.

3. What can be notified

Notifications must relate to **events connected with THOM Group's activities that have occurred or are likely to occur**. Such notifications may relate to:

- Corruption, bribes, blackmail,
- Failure to comply with laws and regulations,
- Criminal offences,
- Swindling, fraud,
- Health or safety of an individual.

Due to legal differences between countries, only certain types of crimes, particularly financial crimes, can be reported in certain jurisdictions. These legal limitations will be made clear to you when you submit a notification. If you have any questions on this subject or in the event of a violation that is not a financial crime, please contact THOM Group Compliance Department (whose contact details are provided in Chapter 7).

Not covered by the whistleblowing framework: Other types of concerns, such as human resources issues or personal disputes in the workplace. These matters should be dealt with through direct discussion with a line manager or the local HR department.

CHAPTER 4

How to notify

In the event of unethical behaviour or a suspected or proven offence, the aforementioned eligible persons may report it, following the procedure described below.

Notifications can be made verbally, in writing and/or via a face-to-face meeting.

Before making a notification, it is important to ensure that you have **concrete evidence of the information you wish to report or disclose**.

It is therefore recommended to include: a description of the event (place and date); to specify when and how the facts were brought to the attention of the person making the notification; to include any evidence of the violation observed (e-mails, documents, information, etc.); to mention the name and position of the persons concerned by the notification or any information that may help to identify them; to specify the list of persons who can attest to the facts reported.

It should be noted that the notification must be made in good faith and without direct or indirect financial compensation. It must not reveal information protected by confidentiality and/or professional secrecy and/or by law.

THOM Group encourages the reporting of information according to the top-down order of escalation and to this end has identified **5 levels of reporting**, depending on whether the author of the notification is internal or external to the Group.

1. For THOM Group employees

The recommended order to report is as follows:

Level 1: Direct line manager

Level 2: Local human resources

Level 3: Local management

Level 4: Group Compliance Department and/or Group CSR Department

Level 5: Secure online platform

2. For people outside THOM Group

The recommended order to report is as follows:

Level 4: Group Compliance Department and/or Group CSR Department

Level 5: Secure online platform

Specifically, in France, an individual can also report a problem **via a channel external to the company**, by contacting:

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- One of the competent authorities listed in the appendix to [Decree no. 2022-184 of 3 October 2022](#);
 - The Defender of Rights;
 - The judicial authorities;
 - A European Union institution, body, office or agency competent to collect information on breaches of European Union law.

3. Levels 1 to 3 - Direct and local report

THOM Group encourages its employees to report any ethical offence or breach directly and openly **to their immediate line manager** (level 1), **to their local HR Manager** (level 2) or **to a member of Management** (level 3).

Reporting an incident directly to management remains the most effective way of quickly clearing up any ambiguity, and helps to preserve a healthy and transparent working environment at all levels of the organisation.

If the notification concerns a member of direct or local management, THOM Group recommends that it be sent directly either **to the Group Compliance and/or CSR Departments** (level 4), or **via the Secure online platform** (level 5).

4. Level 4 - Group Compliance Department and/or Group CSR Department

When a notification involves direct or local management, or if there are questions about the whistleblowing framework, THOM Group has set up **a unit between the Group Compliance and CSR Departments** to collect these alerts. You will find the contact details of this unit in Chapter 7.

5. Level 5 - Secure online platform

To guarantee the confidentiality, security and simplicity of notifications, THOM Group **uses a multilingual online reporting platform** managed by the Group Compliance Department.

Notifications can be made in writing, in your local language, as well as completely anonymously. However, THOM Group encourages people making notifications to reveal their identity, as it may be more difficult to carry out a thorough investigation if additional information cannot be gathered.

All notifications sent via this platform are examined individually by a unit composed of the Group Compliance Department and the Group CSR Department.

CHAPTER 5

Notifications management process

1. Management of notifications and investigations

1.1 Reception and initial analysis

Notifications can be sent to THOM Group **in two ways**:

- Via the eligible persons mentioned in Chapter 3 of this policy;
- Via the Secure online platform.

All notifications received via the Secure online platform are addressed to the Group Compliance and CSR Departments so that they can be centralised and forwarded to the appropriate departments.

Each notification will be subject to a preliminary review by the appropriate department, which will decide on the admissibility of the notification and the action to be taken, including:

- **Irrelevant or abusive alert** → closed and possible initiation of legal proceedings and/or sanctions;
- **Alert not admissible and in good faith** → closed and information to the person who made the notification;
- **Ambiguous alert** → in-depth analysis by the appropriate department and request for additional information from the person who made the notification;
- **Alert admissible and relevant** → internal investigation carried out by the appropriate department.

1.2 Investigation

The appropriate department will decide on the next steps in terms of investigation and reporting. For these investigations, it may call on the services of competent specialist departments, depending on the nature of the case.

Depending on the nature and content of the notification, all persons deemed relevant within THOM Group, the Executive Committee or local CODIRs may be consulted or appointed to contribute to the investigation and corrective measures.

Investigations will be conducted professionally, impartially and with the strictest respect for confidentiality and the rights of all parties involved.

If one of the members of a relevant Departement, Group Compliance Department, the Group CSR Department or the Ad Hoc Committee is involved or mentioned in a notification, he/she will be automatically excluded from the processing of the notification.

All major cases will be submitted to the Ad Hoc Committee, which will then be responsible for supervising the investigation, guaranteeing its impartiality and proposing the appropriate follow-up (disciplinary measures, legal action, organisational update). The Ad Hoc Committee may also choose to call on external expert advice or, if necessary, to refer the case to the relevant legal authorities.

Serious cases (financial, ethical, corruption) will be referred to the Audit Committee, which will also receive regular updates on whistleblowing.

2. Follow-up on admissible notification

THOM Group will endeavour to contact the author of the notification **within 7 working days** to acknowledge receipt of the notification. A response or feedback on the actions taken will be provided as soon as possible, and within a maximum of **3 months, extended to 6 months if justified**.

When a notification is made via the Secure online platform, the whistleblower will receive a "notification key" and will have to create a password. If the notification is made anonymously, the only method of communication available will be via the platform portal, and it will then be the responsibility of the whistleblower to actively consult the platform for feedback or comments.

CHAPTER 6

Provisions relating to personal data protection

THOM Group is responsible for processing the data collected and processed as part of the whistleblowing framework. Each Group entity remains responsible for complying with local legislation on the protection of personal data and employment law.

The collection and processing of your personal data is based on compliance with the legal obligations to which THOM Group is subject and has the following objectives: to collect and determine the admissibility of ethics and compliance notifications, to verify the facts reported and to take any necessary corrective measures.

You have rights over your personal data. To exercise these rights or to obtain further information about the processing of your personal data in connection with the whistleblowing framework, please consult the dedicated privacy policy, available at www.thomgroup.com, or contact us at dpo@thomgroup.com.

If, after contacting us, you feel that your privacy rights have not been respected, you may submit a complaint to the French Data Protection Authority, the CNIL.

CHAPTER 7

Contacts

If you have any questions about the whistleblowing framework or wish to access the notification channels, please find all the necessary contact details below:

General contact:

World headquarters address: THOM Group - 55, Rue d'Amsterdam - 75008 PARIS

Group Compliance Department: fcros@thomgroup.com

Group CSR Department: eformontdecaneva@thomgroup.com

Ad Hoc Committee:

- ✓ **Group Risks Director** - Régis Dumur
- ✓ **Group CSR Director** - Estelle Formont De Caneva
- ✓ **Group CFO** - Kévin Aubert

Local contacts for internal alerts:

- ✓ **THOM France:** Sylvie Elbaz (HRD): selbaz@thomgroup.com
- ✓ **Stroili Italy:** Elena Vettorello (HRD): Elena.Vettorello@stroilioro.com
- ✓ **Orovivo Germany:** Mülkiye Defli (HRD): mdefli@thomgroup.com
- ✓ **THOM Benelux:** Laurent SCHMIDT (GM) lschmidt@thomgroup.com
- ✓ **Agatha France:** Coralie Berthelin (HRM) : cberthelin@agatha.fr
- ✓ **Agatha Spain:** Monica Millan and Marta De Castro: monicamillan@agatha.es ; martadecastro@agatha.es
- ✓ **Agatha China:** Stella Jiang (HRM): sjiang@agathaparis.fr
- ✓ **Timeway France:** Florence Galloux: florence.galloux@fr.timewaygroup.com
- ✓ **Timeway Italy:** Florence Galloux: florence.galloux@fr.timewaygroup.com

Secure online platform for external alerts: <https://thom.integrityline.fr/>