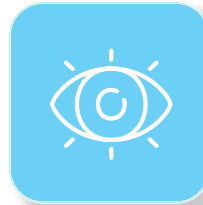
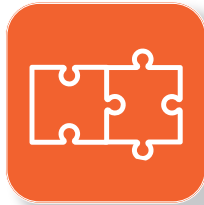




ANTICORRUPTION POLICY



WHISTLEBLOWING PROCEDURE

Applicable within SPHERE SA and its subsidiaries.

Text approved by the Board of Directors on March 4, 2024.



As part of its procedure for preventing and detecting acts of corruption and its vigilance plan designed to prevent risks relating to human rights and fundamental freedoms, the health and safety of persons or the environment, and more generally as part of the proper application of its Code of Ethics and Conduct, its Code of Conduct, and its Responsible Purchasing Charter, SPHERE Group (hereinafter “SPHERE”) has put in place a whistleblowing procedure which allows any individual concerned to issue a confidential alert relating to SPHERE’s activities.

This document describes the whistleblowing procedure for alerts received internally implemented by SPHERE (the “**Procedure**”).

WHO CAN RAISE AN ALERT?

The Procedure applies to all SPHERE entities. It is intended for:

- **All Group employees** (permanent or temporary); former SPHERE Group employees when the information was obtained in the context of this relationship, external or occasional employees (such as temporary employees, etc.);
- **Any other external stakeholder**: suppliers, co-contractors or its subcontractors of the SPHERE Group, etc.

It is not necessary to have been personally aware of the information reported in the alert if it was obtained in the course of your professional activity.

The alert must be made in good faith and without financial consideration..

L’alerte doit être faite de bonne foi et sans contrepartie financière.

WHAT TYPES OF BEHAVIOUR CAN BE REPORTED?

The Procedure enables you to report any breaches that may constitute:

- A crime or misdemeanour
- A serious and manifest breach of an international commitment
- A serious and manifest breach of a law or regulation
- A threat or serious harm to the public interest

This may include breaches in the following areas:

- Any breach of the Code of Ethics and the Code of Conduct (anticorruption).
- Serious violations of human rights and fundamental freedoms (including discrimination, harassment, health and safety of persons and the environment) in connection with the Group's activities or those of its subcontractors and suppliers.
- Anti-competitive practices, violation of international sanctions.

WHO SHOULD I ALERT?

Alerts can be sent in the following ways:

- To your line manager;
- To your Local or Group Compliance Officer via a dedicated and secure email address (see Appendix 1 for the list of Compliance Officers);
- To your contact person within the Human Resources team.

HOW DO I RAISE AN ALERT?

The alert must comply with the following procedures:

- **Form:** in principle, the alert should be sent by email to a Compliance Officer at the dedicated email address or in person to the Compliance Officers (see table in the appendix). However, if the report is made by telephone or during a private interview with the recipient of the alert, the report must be confirmed in writing.
- **Subject:** the email must clearly indicate in the subject line that it is confidential.
- **Identity of the whistleblower:** the report must specify the whistleblower's contact details, enabling further communication between the whistleblower and the recipient of the alert.

The whistleblower must set out the facts and information that are the subject of the alert in a precise and objective manner. The alert must therefore describe the facts reported as well as any documents or data, whatever their form or medium, which are likely to support these facts.

Whatever the channel used, the confidentiality of your alert is guaranteed by limiting the number of people who can access the alert and the resources used to process it. The alert may not give rise to any remuneration or reward: it is strictly disinterested.

WHO RECEIVES THE ALERT?

Whichever channel - or person - you have chosen to raise your alert, it will be forwarded to the local Compliance Officer and/or, if necessary, to the Group Compliance Officer, who will decide how to process the alert.

HOW IS THE ALERT PROCESSED?

Acknowledgement of receipt

Within 7 working days of receipt of the alert, an acknowledgement of receipt is sent to the whistleblower by email.

The acknowledgement of receipt contains:

- Confirmation that the alert has been received.
- Where applicable, a list of the documents or information still required to process the alert.

This acknowledgement of receipt marks the start of a period not exceeding three months from the acknowledgement of receipt to examine the admissibility of the alert and, for alerts deemed admissible, the substance of the alert and the measures envisaged or taken to assess the accuracy of the allegations and, where applicable, to remedy the subject of the alert.

Admissibility

All alerts are subject to a prior admissibility review by the local or Group Compliance Officer in order to verify that they meet the conditions for admissibility set out in this Procedure:

- The alert must be made in good faith and without financial consideration;
- On the basis of information falling within the scope described in this Procedure.

- **The alert is deemed inadmissible**

If the alert is deemed inadmissible, you will be informed in writing with details of the reasons for the inadmissibility. Your alert is then closed and the personal data collected is destroyed within 2 months of this closure.

- **The alert is deemed admissible**

The alert will be dealt with rigorously, impartially, objectively, in a manner that is both incriminating and exculpatory, and in compliance with the applicable laws, in particular labour law and the protection of personal data.

The alert will be analysed in depth to establish whether the facts reported in the alert can be established.

Processing the alert

As part of the processing of the alert, the recipient of the alert may carry out any investigations they deem necessary to verify whether or not the alert is well-founded. In particular, they may interview persons involved or likely to hold information, gather documents and information and, if necessary, conduct an internal investigation.

If an internal investigation is opened, it may be conducted in full or in part, internally or with the support of external service providers, in strict compliance with confidentiality obligations. Its purpose is to establish the materiality of the facts reported in the alert.

The local or Group Compliance Officer may involve the line manager (if they are not referred to in the alert) or any employee whose involvement they deem necessary in verifying or processing the alert, in strict compliance with confidentiality obligations.

During the internal investigation, personal data may be collected directly or indirectly from the persons concerned.

The alert is processed, in particular, in compliance with applicable laws and regulations, and in particular labour law, throughout the processing of the alert.

Follow-up to the alert – Closure of processing

Once the alert has been investigated and the internal investigation completed, an internal investigation report is drawn up and sent to the Group Ethics Committee.

The Group Ethics Committee defines and promotes the compliance programme and advises the Executive Committee on ethical issues. Its members include the Legal and Compliance Department, the Human Resources Department and one or more representatives of the Group's general management.

- **When the facts reported are not proven** or it has not been possible to verify them (for example, due to a lack of material evidence), no disciplinary or legal action will be taken on the alert. Thus, personal data and file items enabling the identification of the whistleblower and the person(s) concerned are destroyed or archived within two months of the closure of the alert.
- **When the facts reported are proven**, the Group Ethics Committee decides on the possible consequences of the breaches observed, such as disciplinary sanctions against the persons who have committed or participated in the unlawful acts, and, if necessary, referral to the administrative or judicial authorities. The personal data collected is kept in an interim archiving database until the end of the litigation proceedings and the expiry of any appeal procedures

The Group Ethics Committee is kept informed of the results of internal investigations and of the closure of the alert. Whistleblowers are kept informed of the action taken on their reports: closure of the investigation or action taken on the breaches observed.

GUARANTEE OF CONFIDENTIALITY

Throughout the stages of processing the alert, the recipient of the alert shall take all necessary measures to preserve the security and confidentiality of the data, whether during its collection, processing or storage.

Alerts shall be collected and processed in such a way as to guarantee strict confidentiality of:

- The identity of the whistleblower;
- The identity of the persons to whom the alert relates;
- Information gathered in connection with the alert.

Information identifying the whistleblower may not be disclosed, except to the judicial authority or with the whistleblower's consent. Information identifying the person who is the subject of an alert may only be disclosed, except to the judicial authority, once it has been established that the alert is well-founded.

YOU ARE PROTECTED AS A WHISTLEBLOWER

No retaliatory measures (disciplinary or criminal) may be taken against the whistleblower.

This protective status applies only to whistleblowers who have acted in good faith and without direct financial consideration, on the basis of information relating to the scope described above.

This protection also applies to facilitators (not-for-profit individual or legal entity) who assist the whistleblower in compliance with the applicable rules.

However, any misuse of the Procedure may result in prosecution (disciplinary sanctions, as well as legal proceedings, if appropriate).

PROTECTION OF PERSONAL DATA

The Procedure involves the processing of personal data by SPHERE as part of its legal obligations under the Sapin 2 Act in compliance with the applicable regulations on the protection of personal data.

Individuals whose personal data is collected directly or indirectly during the processing of an alert are informed of the processing of this data, except where there is a risk of evidence being withheld. In this case, their information is deferred until the risk has disappeared.

Only the persons responsible for processing the alert and verifying the alleged facts have access to the personal data collected directly or indirectly.

When the alert is deemed inadmissible, the personal data collected on this occasion shall be deleted without delay so as to prevent the whistleblower or the person concerned from being identified. When the alert is deemed admissible but the internal investigation concludes that the facts reported are not proven or that it is not possible to verify them with certainty, the alert is closed and the data collected on this occasion is destroyed at the end of a period of 2 months from the closure of admissibility or verification.

When the internal investigation has established the materiality of the facts reported and a judicial or disciplinary action is envisaged, the personal data collected and processed is kept in an interim archiving database for the duration of the statute of limitations for the actions envisaged and the means of recourse against it.

In accordance with the applicable regulations, you may request access to, rectification of or deletion of your data at the end of the legal data retention period; you may also exercise your right to object subject to the conditions for exercising this right pursuant to the provisions of Article 21 of the GDPR and your right to limit processing. You may exercise these rights by contacting the SPHERE Data Protection Officer at: dpo@sphere.eu.

YOUR ROLE AS A MANAGER

As a manager, your role is to actively encourage employees to report their concerns so that the Group Ethics Committee can identify and put an end to any breaches of SPHERE's principles and values.

If an employee tells you about a concern or problem, you should:

- Listen to them with respect and take their comments seriously, even if you disagree or think that the report is inaccurate or exaggerated.
- Keep the identity of the person reporting the problem confidential.
- Take particular care to ensure that the employee does not suffer any reprisals for making a report.
- Immediately inform your Local Compliance Officer of the report.

DISTRIBUTION OF THE PROCEDURE

The Procedure is an appendix to the SPHERE Group Code of Conduct. It is distributed to employees by all appropriate means:

- Distribution of the Code of Conduct to all new employees within a reasonable period of time;
- Publication on SPHERE websites;
- Posting on company notice boards reserved for this purpose.

The Procedure must be accessible to all employees, as well as to external and occasional employees.

APPENDIX - LIST OF COMPLIANCE OFFICERS

COMPANY	COMPLIANCE OFFICER NAME	DEDICATED EMAIL ADDRESS
SPHERE SA	Nadia NEVZI (Group Compliance Officer)	spheresa@ethiqueetcorruption-groupesphere.eu
SPHERE France / Sphere BE	NADÈGE CAUSSÉ	spherefrance@ethiqueetcorruption-groupesphere.eu
PTL	Thibault DUFOUR	ptl@ethiqueetcorruption-groupesphere.eu
SCHWEITZER	Stéphane DECUGIS	schweitzer@ethiqueetcorruption-groupesphere.eu
J&M PLAST	Mégane AVIAS-BRUSTEL	jmplast@ethiqueetcorruption-groupesphere.eu
JET'SAC	Marie-Paule PLASSIER	jetsac@ethiqueetcorruption-groupesphere.eu
SPHERE DISTRIBUTION	Violaine VRIGNAUD	spheredistribution@ethiqueetcorruption-groupesphere.eu
POLE EMBAL	Violaine VRIGNAUD	poleembal@ethiqueetcorruption-groupesphere.eu
POINT E	Violaine VRIGNAUD	point-e@ethiqueetcorruption-groupesphere.eu
SPHERE PAPIER REIMS	Valérie DEGAND	spherepapierreims@ethiqueetcorruption-groupesphere.eu
SPHERE PAPIER BRIGUEUIL	Marie-Françoise VIROULAUD	spherepapierbrigueuil@ethiqueetcorruption-groupesphere.eu
SPHERE GROUP SPAIN	Alicia DELSO	spherespain@ethiqueetcorruption-groupesphere.eu
BIOTEC	Peter BRUNK	biotec@ethiqueetcorruption-groupesphere.eu
SPHERE GERMANY	Susanne KUNZ	sphere_germany@ethiqueetcorruption-groupesphere.eu
COMSET/ ICO	Rita VIETTI	comset-ico@ethiqueetcorruption-groupesphere.eu
FLEXOPACK	Paola CARDONE	flexopack@ethiqueetcorruption-groupesphere.eu
SPHERE NEDERLAND	Diane VAN REGTEREN	spherenl@ethiqueetcorruption-groupesphere.eu
SPHERE CONSUMER PRODUCTS (UK)	Colette MASTERS	sphere_consumer_products@ethiqueetcorruption-groupesphere.eu
ALFAPLAS (UK)	Josh MANLEY	alfaplas@ethiqueetcorruption-groupesphere.eu
SPHERE CONSUMER PRODUCT ASIA (Singapour)	Michelle MAI	sphereasia@ethiqueetcorruption-groupesphere.eu
COCOON TRADING	Michelle MAI	cocoontrading@ethiqueetcorruption-groupesphere.eu

**“ Together, we’re innovating
to bring about the sustainable
transformation of our business know-how
and offer useful and ever more
eco-friendly packaging solutions. ”**



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