

Vigilance Plan 2023

August 2024

concentrix[™]

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Introduction

Concentrix context and overview of the law

In September 2023 Webhelp SAS became a subsidiary of Concentrix Corporation. This vigilance plan applies to Webhelp SAS ("Webhelp") which falls under French Law No. 2017-399 of March 27, 2017 on the Duty of Care which applies to companies based in France employing at least 10,000 employees (directly or through their subsidiaries) to establish, effectively implement and publish a vigilance plan. The report covers the year 2023, prior to the combination in September 2023.

The vigilance plan should define the measures designed to identify and prevent the following risks resulting directly or indirectly from the operations of the company, its subsidiaries, as well as the suppliers and subcontractors:

- Potential adverse impact on human rights and fundamental freedoms
- Severe harm to the health and safety of individuals, and
- Serious environmental damage

Law on the Duty of Vigilance:
French law no. 2017-399 (2017)

French Duty of Care Law (on the Duty of Vigilance)

The duty of vigilance is a **general obligation of conduct** imposed companies in scope. The intention is for companies to **identify risks and prevent severe breaches of human rights and fundamental freedoms, health and safety of persons and the environment**, resulting from the activities of a group and its value chain.

Why Concentrix must comply

We meet the criteria set out within the law:



- ✓ Employ 5k employees in France
- ✓ Or 10k employees in France or abroad

What is in scope

The company



The company's subsidiaries, subcontractors, suppliers

Headline risks covered under the Plan Vigilance

Human Rights

Environment

Health & Safety

Supplier Risk

What is involved

Map risks – identify, analyse, prioritise

Implement a 'plan vigilance'

Monitor the efficiency of the plan

Key obligation:



Annual development, communication and publication of a 'plan vigilance'mapping the related risks and the action plans implemented to mitigate them

Companies should take "all reasonable vigilance measures" to identify and prevent adverse human rights impacts.

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Overview of the law (continued)

The vigilance plan shall comprise the following elements:

- A risk mapping identifying, evaluating and ranking relevant risks;
- Due diligence and risk assessment procedures designed at regularly assessing, based on the risk mapping, the activities of the company's subsidiaries, suppliers and subcontractors;
- Appropriate controls designed to mitigate relevant risks and prevent serious abuses and damages;
- A reporting channel for collecting alerts on the existence of risks or the occurrence of relevant abuses or damages; and
- A monitoring system designed to evaluate the effectiveness of the controls in place.



The aim of the Vigilance Plan is to explain Webhelp's business context, describe the governance system that is supporting the Duty of Vigilance, and review the main salient risks and actions to help mitigate or prevent these risks

Webhelp vigilance plan includes the various actions taken and implemented for each and every risk : human rights and fundamental freedoms, health and safety and the environment.

The monitoring of the supply chain is subject to specific measures, the risks, procedures and actions implemented in this context are presented separately.

The risk mapping and the implementation of a reporting channel to collect alerts are presented in different chapters.

Background to the Group's operations and strategy

Webhelp is a company of Concentrix. Concentrix is a leading global provider of business services, specialising in customer engagement and business performance improvement. Concentrix is a comprehensive provider of customer care, analytics, automation, digital transformation, and IT services. By leveraging cutting-edge technology and deep domain expertise, Concentrix helps businesses enhance customer experiences, boost operational efficiency, and achieve sustainable growth.

Concentrix operates across a diverse range of industries including automotive, banking and financial services, healthcare, insurance, media and communications, retail, technology, and travel. The company's strategic focus is on driving client success through innovation and continuous improvement. By adopting a client-centric approach, Concentrix aims to deliver customized solutions that address specific business challenges and create significant value. This strategy includes investing in advanced technologies like artificial intelligence, machine learning, and robotic process automation to stay ahead in the competitive landscape and meet evolving client needs.

concentrix™ at-a-glance



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Description of activities of Webhelp SAS

We create game-changing customer journeys

As one of the world's leading CX BPOs, we are a global organisation that designs, delivers, and optimizes outsourced solutions fuelled by sector expertise, people and technology



Our vision is to make business more human

Anytime, anywhere, from our homes and + 200 locations in over 60 countries



+120,000
Passionate game - changers



80+
Languages covered



90+
Markets served



We are an end-to-end partner for our clients for all their B2C and B2B needs

From sales to service, from content moderation to credit management.....



CX Design & Strategy



Sales & Growth



Customer Care



Digital Marketing & Content Services



Regulated KYC & Payment Services



Technology, Automation & AI



Data & Analytics



We are a people-first company

We put our client at heart



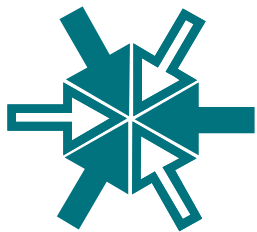
We are passionate game-changers

We strive to enjoy every day



+1350

Clients across 20+ sectors



Strategy

Making business more human is the choice Webhelp has made to conduct its activities every day as a company, as an employer and as a partner for its clients, investors and suppliers. Webhelp commitments in the Environmental, Social and Governance (ESG) areas form an intrinsic part of how it does business to make a positive impact. Back in 2020, Webhelp articulated its ESG strategy into four pillars: People, Planet, Progress and Think Human Foundation.”



People: “Raising awareness on diversity, equity & inclusion; Ensuring Webhelp’s impact as a recruiter and employer on education, sourcing, inclusion in society and development; Rethinking our Ways of Working to embed inclusion further; Caring for our People, through our global WebHEALTH programme;”



Planet: “Reducing our GHG emissions through: Purchasing & consuming more responsibly, particularly electricity; Reusing, recycling & limiting waste; Commuting in a smarter way;”



Progress: “Controls & governance through: IT tools; Policies; Data protection; Supporting our partners, from providers to clients, to embed ESG in their model;” and



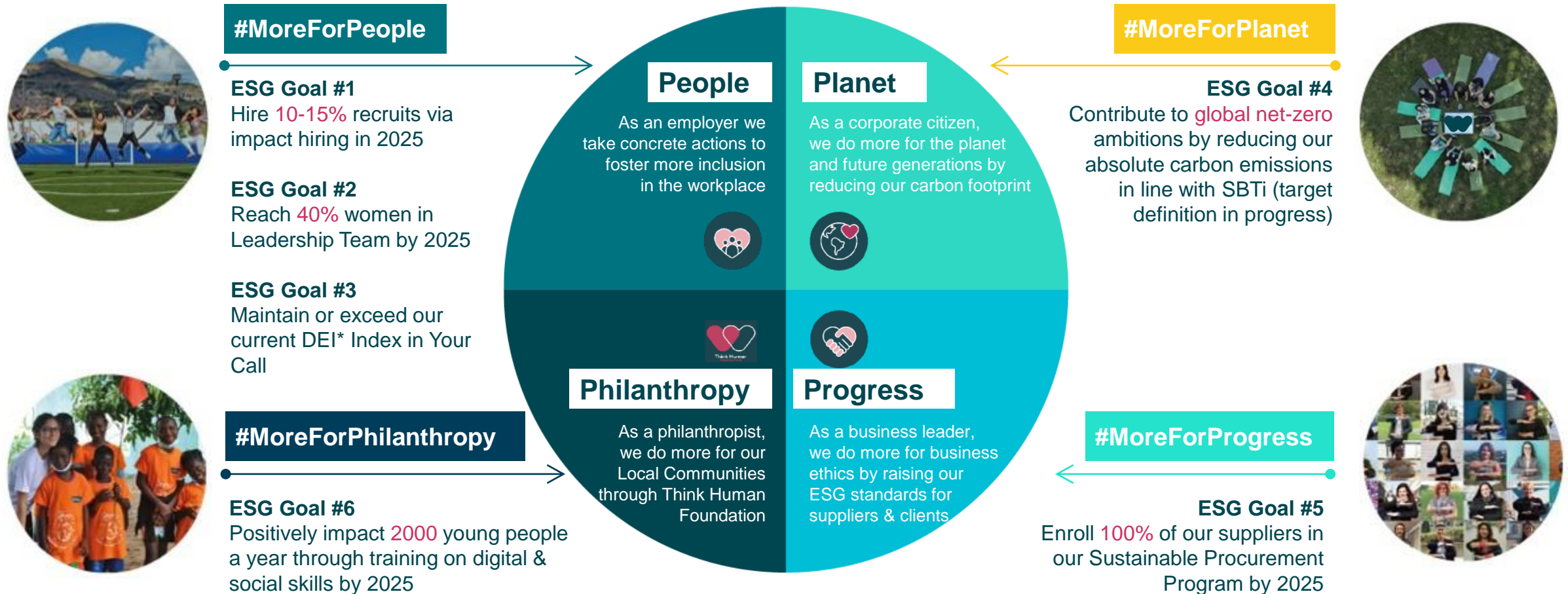
Philanthropy: “Education and inclusion through: Creating equal opportunities for access to education; Fighting social barriers through professional insertion; Transmitting digital skills.



Our ESG goals 2021-2025

In 2021, Webhelp launched the “More Movement” (<https://Webhelp.com/esg/>) journey to create even MORE inclusive and sustainable growth with the #MoreMovement dedicated to ESG.

Webhelp’s KPIs and ESG goals for 2021-25 have been defined by pillars:





Framework

Framework

Code of Conduct

Webhelp is committed to ensuring that high standards are applied in all areas of its operation and that all activities are conducted in an ethical and transparent manner. Webhelp pay particular attention to respecting human and labour rights and to protecting the environment.

The Code was available via the [Company website](#) until the combination with Concentrix. Since September 2023 the Concentrix Code of Ethical Business Conduct (COEBC) has been adopted. The COEBC sets out expectations and guidelines on how we conduct business and how all of our game-changers should behave. It applies to all officers, directors, employees, interim workers and third-party representatives (third-party agents, representatives, consultants, distributors, or intermediaries) who perform services for or on behalf of the subsidiaries and affiliate companies of the Webhelp Group. The Company also expects its stakeholders to act with integrity and in accordance with the Code. Suppliers are expected to comply with the Supplier Code of Conduct.

The COEBC lays out the Company's commitments to our game-changers (our people), our shareholders, our Company, and our global communities, encompassing:

- **People:** Human Rights and Labour Law, Diversity, Equity and Inclusion, Health and Safety,
- **Planet:** Environment, and Community Relations

Code of Conduct Training

Webhelp conducts e-learning training on the Code of Conduct on an annual basis for all employees. This forms a key part of the induction training for new hires, and existing employees are required to renew their adherence to the COEBC and commitment to comply with its provisions along with compliance to all company policies. The Concentrix annual COEBC training refresh program is now followed.



Webhelp Code of Conduct

Framework

Awareness: ESG Communications

Webhelp periodically communicates to its internal management network on ESG-related initiatives and campaigns (e.g. the International Day of Persons with Disabilities, the Advisors' Day, the Plastic Free July, the [Human Rights day in South Africa](#)). Webhelp's CEO also communicates on the Group's ESG strategy through this channel.

Employee Engagement Survey



Every year, Webhelp conducts an annual survey for all employees, designed to collect their views and impressions on their working environment. The 2023 "Your Call" questionnaire addressed, among other things, diversity and inclusion, health and well-being of employees, salaries, shift schedule organization, etc.

Webhelp also conducts periodic shorter surveys for employees "WOW Pulse Survey", aimed at collecting their views on their working environment, including their health and wellbeing as well as whether Webhelp "lives up to its culture."

Multiple sites of Webhelp have obtained social and environmental labels and certifications, including on Environment (ISO 14001 in the UK and Turkey, LEED in Greece), Energy (ISO 50001 in the UK), Health and Safety (ISO 45001 in the UK and Turkey), CSR (Label Engagé RSE in France and Morocco), information security (ISO 27001 in the UK, Greece and Romania) and have also obtained the EcoVadis certification (including in France, the Netherlands and Switzerland).



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Webhelp commits to the highest standards of ethics, integrity and transparency in the conduct of its activities. To support this commitment key policies have been defined.

- The Webhelp **Code of Conduct** (updated annually) establishes the fundamental and ethical principles that Webhelp committed to apply throughout its operations. It applies to all Group employees worldwide and to its suppliers.
- The **Antibribery and Ethics policy** (updated in 2023) aims at ensuring that all employees, suppliers and business partners are fully aware of the Webhelp compliance Programme in accordance with relevant anti-bribery laws and Webhelp policies also considering any business environment constraints.
- Webhelp **Human Rights Policy** aims at providing guidance to Webhelp employees with respect to preventing Human Rights violations in the conduct of business. This policy specifically addresses human rights in the workplace.
- Webhelp **Health, Safety and Environment Policy** aims to ensure that Webhelp complies with all applicable national, European and international laws and regulations regarding environment protection, as well as health and safety, and implements the highest standards related thereto.
- Webhelp **Diversity, Equity and Inclusion Policy** aims at ensuring that Webhelp creates an inclusive environment where everyone has access to the appropriate opportunities, either with equal treatment or with differentiated treatment but considered equivalent in terms of rights, benefits, obligations, and possibilities.

For further information on the risks assessed as part of this vigilance plan and connected policies, please see pages 20-22.

Reference framework



Whistleblowing process

In addition to laying out expectations and guidelines on how we conduct business and how all of our game changers should behave, the Code of Conduct also provides game changers with information on what to do if they wish to report a concern or risk. As reflected in our Speak Up culture, all employees are strongly encouraged to raise questions and concerns about anything that breaches, or potentially breaches, our Code or Company policies. Numerous reporting channels are open to our game changers, including an independent whistleblowing and ethics confidential reporting channel, Phonethics. This is available to all Webhelp's stakeholders.

For more information on Webhelp's whistleblowing process please see section 10.

UN Global Compact provisions

Webhelp is part of the United Nations Global Compact. As such, it is committed to upholding its ten fundamental principles:





Governance and stakeholders

Governance

Webhelp CEO, Board & Group Managing Committee (GMC) members are accountable for Webhelp ESG Group strategy, targets and results.

Executive Committee members, Regions, Country, Entity CEOs are Accountable for Webhelp ESG strategy roll-out, regional & country targets & results.

In 2020, the Group Managing Committee decided to create the role of ESG Director reporting to one of the Group Managing Directors and responsible for defining overarching ESG business goals and strategy. The Group ESG Director also regularly reports to the Senior Leadership Team on ESG matters. The Group ESG Director and the Regional ESG Ambassadors meet monthly in a dedicated ESG Ambassadors Steering Committee chaired by the Group ESG Director.

Webhelp's ESG Governance structure also comprises a Global Team, including the Group ESG Director, a Group Managing Director, the Global Greenhelp Team, the Group Chief Compliance Officer, the Group Purchasing Director, as well as the Global Think Human Foundation Team. The ESG Global Team meets twice a month to discuss the implementation of the ESG strategy and is responsible for defining overarching ESG business goals and strategy, implementing global ESG initiatives, support the implementation in regions and countries with structured methodology & organizes best practice sharing and engaging with global external stakeholders.

The Group Chief Compliance Officer is part of Webhelp ESG Governance structure and is responsible for coordinating the efforts aimed at ensuring compliance with the French Duty of Care law.

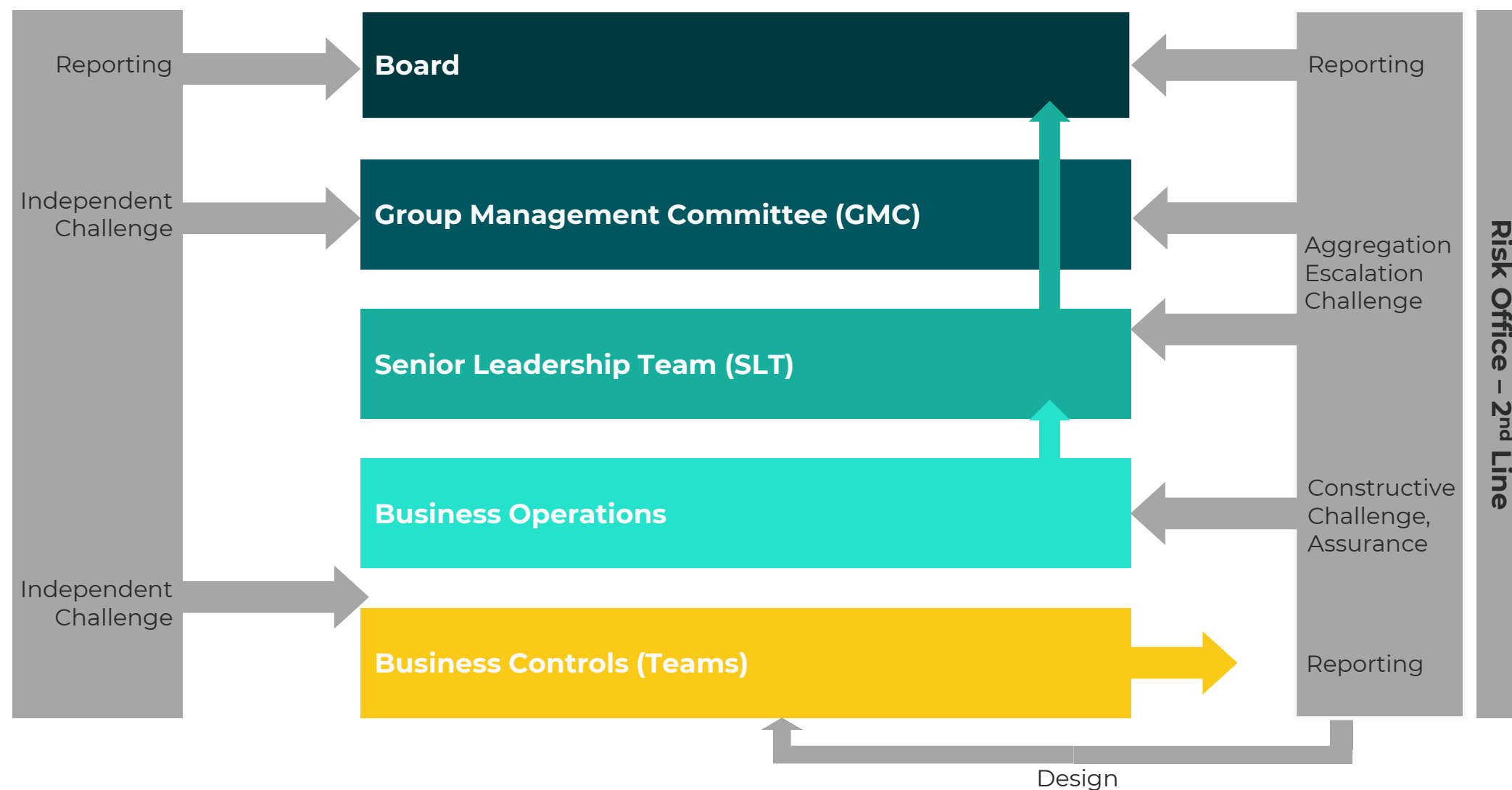
At the regional level, the Webhelp ESG program is managed by dedicated Regional ESG Ambassadors, who are responsible for, among others, defining relevant regional objectives, and coordinating the efforts undertaken locally and are reporting to Regions CEOs.

At local level, many networks and committees exist with responsibility for implementation of the strategy on specific pillars and engage with all local functions and external stakeholders, including:

Region Human Resources & Operations Teams, Region Diversity, Equity & Inclusion (DEI) Committees, Regional Greenhelp Ambassadors, Local Greenhelp Ambassadors, Regional Privacy Leaders, Legal & Compliance officers, IT Security, Regional Think Human Foundation (THF) Ambassador, Local THF Ambassadors are responsible for the.

All Webhelp employees are responsible for embedding ESG in their day-to day practices.

Global governance



04

Risk Assessment

Risk assessment - Methodology

Methodology

The methodology for the Duty of Care risk mapping comprised the following key steps : identification and categorization of the risks pertaining to Webhelp's operations falling within the scope of the Duty of Care Law.

The risks evaluated as part of the risk mapping have been assessed separately for each of the countries of Webhelp's operations, with respect to both Webhelp's internal operations and the operations of Webhelp's suppliers.

Webhelp's internal operations

In order to evaluate the gross risks, the number of employees per country was combined with three specific indexes varying depending on the risks assessed (e.g., the Human Freedom Index, ITUC Global Rights Index, and the Environmental Performance Index) allowing for an assessment of the potential impact and the likelihood of occurrence. The evaluation and scoring of relevant controls in place allowed to obtain the net risks per country

The operations of Webhelp's suppliers within the France

UK, APAC, Americas and Spain Regions

In order to evaluate the gross risks, the number of suppliers per country and the relevant turnover for Webhelp were combined with three specific indexes varying depending on the risks assessed. An evaluation and scoring of relevant controls in place allowed to obtain the net risks.

Risk assessment

Methodology

In order to adequately distinguish relevant risks, the analysis was conducted separately for the risks Webhelp exposes relevant communities to and the risks Webhelp is exposed to. More specifically, the assessment of the gross risks for Webhelp also took into account the potential reputational, financial and legal/compliance impact.

The Duty of Care risk mapping assessed Webhelp's operations and supply chains worldwide, with a focus on the operations of the France and APAC Regions. The France Region has been selected due to the size of its operations and history within Webhelp, and because of its expertise and extended actions with respect to the topics relevant to this exercise. The APAC Region was selected in representation of Webhelp's newest regions of operations, and because of its rapidly growing activities.

The risk mapping exercise for the duty of vigilance across the scope of the Group's activities is reviewed annually and updated as required. This mapping relies on previously completed exercises and periodic updates. In 2023, the review of the risk mapping for the duty of vigilance did not reveal any new salient risks. Information on the risks assessed, the risk assessment procedures, mitigation and prevention measures and associated monitoring can be found in the following separate risk sections of this document.



Inherent gross risks

The degree to which different stakeholder groups are impacted by Webhelp's activities, from a gross risk perspective



Risk Category	Sub Risks	Potentially impacted parties & inherent risk		
		Employees	Clients & Suppliers	Communities
Human Rights and Fundamental Freedoms	Forced and Child Labour	High	Medium	Significant
	Diversity, Discrimination and Harassment	High	Medium	Significant
	Freedom of Association / Right to Collective Bargaining	Significant	Medium	Significant
	Working Conditions	High	Medium	Significant
Environment	Greenhouse Gas Emissions and Climate Change / Protection of Biodiversity	Medium	Medium	Medium
	Deficient Energy Use/ Over Consumption	Medium	Significant	Significant
Health & Safety	Mental Health - Occupational Health and Safety	High	Medium	Medium
	Safe and Hygienic Working Conditions	High	Medium	Medium
	Local communities abuses	Significant	Significant	High
Business Ethics	Ethical business conduct	High	High	Significant
Supplier	Above risks as applicable to supply chain partners	Significant	Significant	Significant

Residual risks

Risk legend:

■	High
■	Significant
■	Medium
■	Low

The degree to which different stakeholder groups are impacted by Webhelp's activities, from a residual risk perspective, after controls have been applied

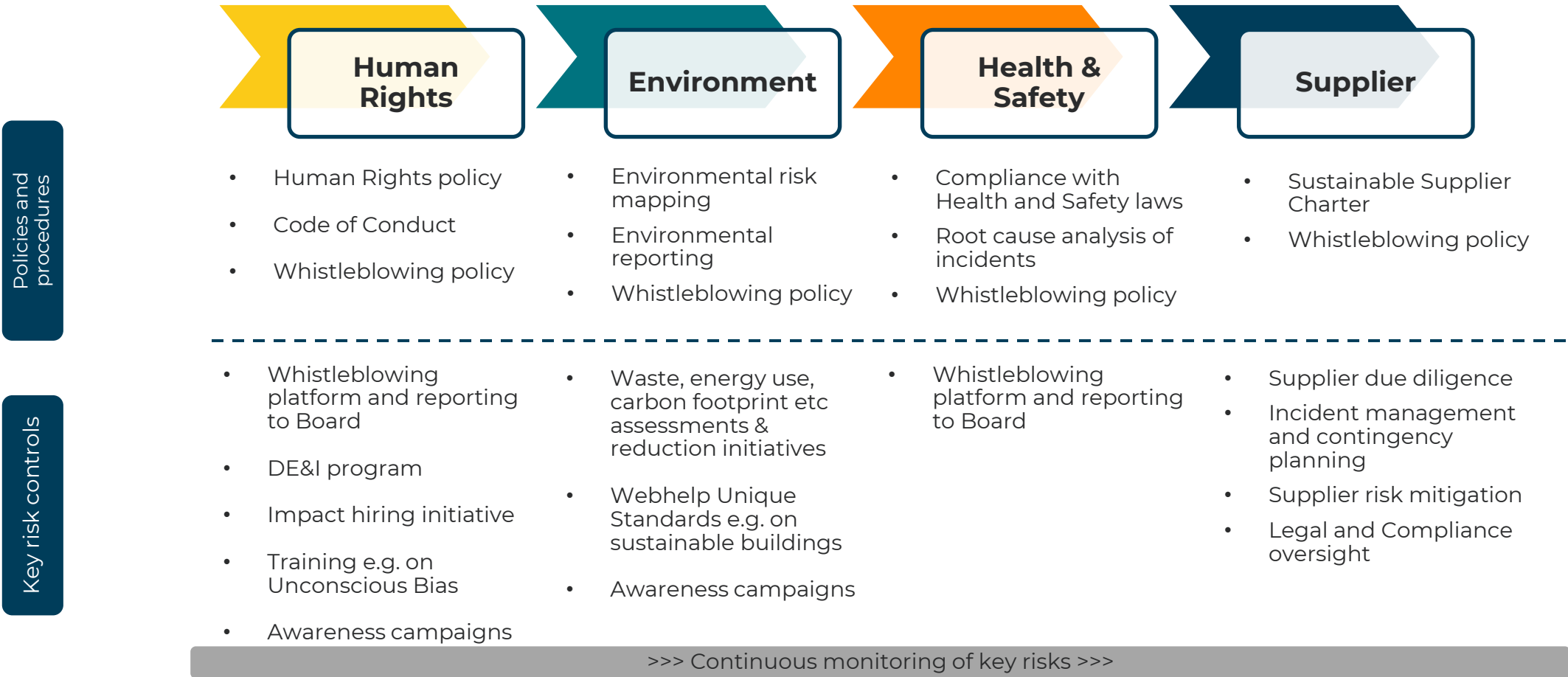
Risk Category	Sub Risks	Potentially impacted parties & inherent risk		
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	Working Conditions			
Environment	Greenhouse Gas Emissions and Climate Change / Protection of Biodiversity			
	Deficient Energy Use/ Over Consumption			
Health & Safety	Mental Health - Occupational Health and Safety			
	Safe and Hygienic Working Conditions			
	Local communities abuses			
Business Ethics	Ethical business conduct			
Supplier	Above risks as applicable to supply chain partners			

Risks assessed and connected policies

Risk Category	Risk Sub Category (if any)	Policies
Human Rights and Fundamental Freedoms	Forced Working: <ul style="list-style-type: none"> Child labor Forced Labor / Debt Bondage / Illegal, Clandestine or Undeclared Employment / Migrant Labor / Human Trafficking 	<ul style="list-style-type: none"> Human Rights Policy
	Discrimination and Harassment <ul style="list-style-type: none"> Diversity Discrimination Psychological or Sexual 	<ul style="list-style-type: none"> Diversity, Equity and Inclusion Policy
	Absence of Dialogue <ul style="list-style-type: none"> Freedom of Association / Right to Collective Bargaining 	<ul style="list-style-type: none"> Human Rights Policy
	Decent Working Conditions <ul style="list-style-type: none"> Right to a Living Wage / Fair Wages Working Hours Dignity / Mental Well-Being at Work Respect for Private and Family Life 	<ul style="list-style-type: none"> Human Rights Policy
Environment	<ul style="list-style-type: none"> Waste Environmental Protection Energy Use 	<ul style="list-style-type: none"> Health, Safety and Environment Policy
Health & Safety	<ul style="list-style-type: none"> Occupational Health and Safety Safe and Hygienic Working Conditions Greenhouse Gas Emissions and Climate Change / Protection of Biodiversity Local Communities Abuses 	<ul style="list-style-type: none"> Health, Safety and Environment Policy Human Rights Policy
Business Ethics	<ul style="list-style-type: none"> Ethical business conduct Alert system 	<ul style="list-style-type: none"> Code of Conduct Anti Bribery and Ethics Policy Whistleblowing Policy Conflict of Interest Policy
Supply Chain	<ul style="list-style-type: none"> Above risks as applicable to supply chain partners 	<ul style="list-style-type: none"> Sustainable Supplier Charter

Key controls across in scope risk

Monitoring of the Vigilance plan



More information on the key controls can be found within the separate risk sections of this report

05

Cross Risk

More Movement

The “More Movement” initiative was supported by multiple awareness sessions and has a dedicated site on Webhelp’s intranet (WISE), available to all employees and also on Webhelp’s website (<https://webhelp.com/esg>). Some of those goals contribute directly in the prevention and the mitigation of risks identified in the risk mapping.

Webhelp is a member of various organizations contributing directly to address the risks defined by the Duty of Care Law.

Since 2013, Webhelp decided to fully integrate the U.N. Global Compact into its strategy. Ever since, Webhelp is committed to promoting and implementing the Global Compact Principles (covering human rights, labor, environment and anti-corruption), into its business activities, culture and day-to-day operations.

Webhelp is a corporate member of Business for Social Responsibility (BSR) an impact-driven sustainability organization that works with its global network of leading companies to create a world in which all people can thrive on a healthy planet. Webhelp participates in Global Impact Sourcing Coalition (GISC) a collaboration between leading companies to build more inclusive supply chains. By taking part in the Impact Sourcing Standard, Webhelp will be contributing to Sustainable Development Goals (SDGs) 8 and 10.

Webhelp is also a signatory of “Charte de la Diversité” which is a commitment to act voluntarily in favor of diversity and thus go beyond the legal and judicial framework of the fight against discrimination.



Recognition for our ESG efforts

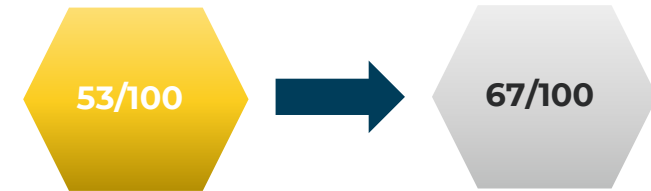


In April 2023, Webhelp Group, covering all 60+ countries, was awarded the silver medal in the EcoVadis Sustainability Rating. This achievement has allowed the Company to enter the top 10% of the 90K+ companies rated globally by EcoVadis.

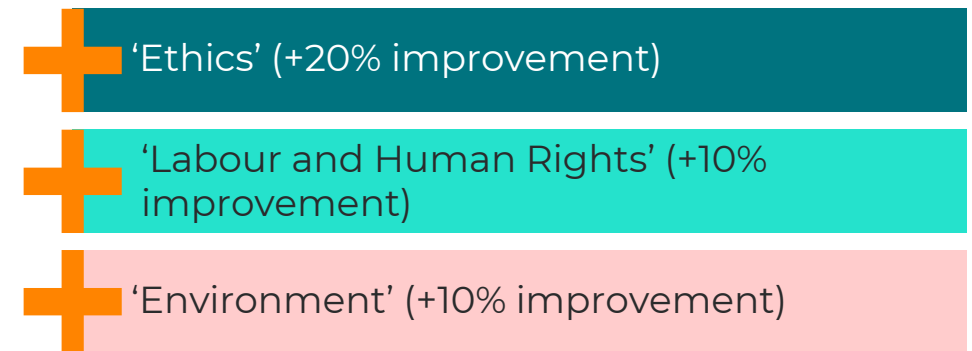
EcoVadis provides sustainability ratings across the world, covering all continents, to 90k+ companies in a wide range of sectors, since 2007. The EcoVadis Rating covers a broad range of non-financial management systems including Environmental, Labor & Human Rights, Ethics and Sustainable Procurement impacts. Each company is rated on an evidence-based assessment and awarded medals (bronze, silver or gold) when applicable.

This was the 2nd time that Webhelp has participated in the certification and, in 2023, our rating was 15 points higher than in 2022.

Webhelp Group's overall EcoVadis score improved from in 2022 in 2023 as a result of the efforts of our global and local ESG teams, ambassadors and all the passionate game-changers in improving on all measured KPIs.



Within this overall rating, scores improved in 3 of the 4 key areas, most notably under:



Recognition for our ESG efforts



In November 2023, amongst a number of wins, Webhelp was awarded a bronze award for Greatest Environment, Social and Governance (ESG) Impact in the European Contact Centre & Customer Service Awards (ECCCSA), one of the world's most prestigious Customer Experience awards.



Human rights and fundamental freedoms

Risks related to Forced Working

Methodology

The risk of forced working and child labor is evaluated as very limited within Webhelp however the risk of child labor could materialize through the hiring of underaged individuals through an improper application of its verification and screening processes and the risk of forced labor and other exploitative working conditions could materialize; (e.g. in the employment of individuals without proper contracts)

Measures to prevent and reduce the risk

Webhelp is fully committed to respect and support Human Rights throughout its operations and business activities worldwide, and to avoid complicity in human rights abuses. Webhelp has implemented a Labor and Human Rights Policy to provide guidance on the behavior expected from its employees, suppliers and business partners to ensure that human rights are upheld and promoted throughout its operations worldwide, through its supply chains, and in accordance with relevant local laws and international regulations. For this purpose, Webhelp is committed to abide by all national and international human rights laws and regulations, including the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles on Business and Human Rights. Webhelp strictly prohibits all forms of child or forced labor, including but not limited to human trafficking, debt bondage, as well as illegal, clandestine or undeclared employment. In this respect, Webhelp prohibits the withholding of workers' original government-issued identification and travel documents.

Webhelp's primary and most efficient controls against child labor reside in

the implementation of its recruitment processes, which are established in compliance with relevant legislative requirements. These processes differ depending on the types of vacancies and involve the mandatory completion of administrative formalities, thus allowing for a certain number of controls, including with respect to the age of the candidates.

Webhelp's Human Resources personnel are trained to implement relevant recruitment processes, including with respect to the legal requirements designed to prevent child labor and forced working.

Webhelp's local Human Resources practices are supervised by its Regional Human Resources Directors, including with respect to recruitment practices.



Risks related to Diversity, Discrimination & Harassment

Risk identification

Webhelp's employees could be exposed to discriminating behaviors including but not limited to diversity, discrimination and harassment such as wage differences despite employees performing the same tasks, psychological or sexual harassment, abuses or sexist behaviors towards employees.

Measures to prevent and reduce the risk

Webhelp has adopted a Diversity, Equity and Inclusion Policy which covers the following items : Discrimination (direct/indirect), Harassment and Victimisation; Recruitment and Hiring; Working hours, Wages and Benefits; Training & Development. By diversity, it means the different characteristics that exist between individuals. This includes, but is not limited to, nationality, age, race, ethnicity, language, gender, gender identity, sexual orientation, religion, cultural social and economic background, political affiliation, marital status, family status, pregnancy status, care responsibilities, HIV/AIDS status, disabilities and cognitive skills.

Webhelp is actively promoting inclusion in creating an environment where each person can be proud of who they are and feel encouraged to express and nurture themselves. Through equity and fairness, Webhelp ensure that everyone has access to the appropriate opportunities to their respective needs, either with equal treatment or with differentiated treatment but considered equivalent in terms of rights, benefits, obligations, and possibilities.

On top of the policies and processes embedded in the function such as recruitment processes, Webhelp has launched various programs and initiatives to trigger this risk.

Diversity, Equity and Inclusion Program

Webhelp's Diversity, Equity and Inclusion ("DEI") Program is focused on diversity openness; cultural diversity; access to employment; gender diversity; ability and accessibility; generational diversity; and LGBTQ+.

Ensuring, as an employer, Webhelpers' inclusion in society and labor market through, as examples: Transportation, Canteen Facilities, Bank account creation support, Access to medical staff, Acting as guarantor for asylum seekers

Impact Hiring Initiative

Impact Hiring is an inclusive employment practice through which companies intentionally hire and provide career development opportunities to people who otherwise have limited prospects for formal employment. This practice has an extended impact, from the impact workers hired to their communities. Given the nature of this impact, Webhelp decided to set Impact Hiring as a strategic priority for the Group and all its countries from 2021 onwards.

Risks related to Diversity, Discrimination & Harassment

In 2020, Webhelp main Impact Hiring workers came from categories such as disadvantaged youth, workers with disabilities, migrants, refugees & asylum seekers, single parents from a disadvantaged background, women looking for a career come back.” For this purpose, Webhelp prepares an “impact hiring plan” for each region where it operates. Webhelp has defined the following objectives regarding its impact hiring initiatives: “In 2021, 5% of recruits are coming from Impact Hiring initiatives; In 2023, each existing country where Webhelp have an office has developed Impact Hiring initiatives; In 2025, globally, Webhelp aim that 10-15% of its recruits are Impact Hiring recruits and their retention matches the average of the Webhelp location.”



Early 2022, Webhelp was recognized by the International Association of Outsourcing Professionals (“IAOP”) with the Global Impact Sourcing Award. This award celebrate initiatives designed to bring more employees from disadvantaged backgrounds into the workplace . Webhelp received the Impact Sourcing Provider Award for its strategy and approach to scaling its model globally. Since its founding, Webhelp has been strategically deliberate about how impact sourcing models are scaled and embedded into the fabric of its business and culture.

This includes setting a clear impact hiring strategy and measurable objectives across the group. For example, in 2022, 10% of our new recruits came from impact hiring initiatives, in 2023 this increased to 23%. In addition, the

business is committed to extending this operating model to every existing country while ensuring that 10 to 15% of new hires are impact sourced by 2025.

Awareness Initiatives and Celebrations

As part of its DEI Program, Webhelp conducted multiple initiatives designed at promoting cultural and gender diversity (e.g., celebrating multiple country holidays and International Women’s Day), LGBTQ+ rights (e.g., Pride Months), and sensitize employees on disability (e.g., sensitization campaigns, accessibility guidelines). Select regions have prepared e-learning trainings on anti-discrimination and harassment for all employees.

Initiatives towards Women

Webhelp is currently defining adapted actions to ensure a more equitable balance for women’s careers in leadership and performs measurements to assess the percentage of women within its workforce, as well as in senior management positions. Webhelp organized an International Women’s Day Campaign in 2023 with events linked to our ‘Live my life as’ project where women in senior leadership positions at Webhelp were asked to share advice they would given young women today .

Trainings

Webhelp has prepared a training on unconscious bias and selected regions have prepared e-learning trainings on anti-discrimination for all employees

Risks related to the Absence of Dialogue

Risk identification

A lack of dialogue with employees may particularly materialize within Webhelp entities based in countries where trade unions or collective bargaining are banned.

Measures to prevent and reduce the risk

Webhelp is committed to comply with applicable local laws, including with respect to collective bargaining.

Webhelp's local Human Resources practices are supervised by its Regional Human Resources Directors worldwide, including with respect to collective bargaining.

Webhelp is encouraging communication between Managers and Employees through various ways.

- A Team Leader Brief is a monthly briefing document sent to all the Teams Leader's across the countries to empower them to have conversations with Advisors.
- Regional CEOs send updates sent via email to all colleagues within their respective region.
- CEO & Co-Founder send emails updates to Management Network – (1500 top managers in group)
- CEO & Co-Founder organizes monthly virtual meetings with colleagues around the Group (Advisors, Team Leaders etc.) to have 2-way discussions about Webhelp and themselves.

- One Webhelp mobile application pilot was developed for one of our project. All the managers and colleagues working on this project can post messages through a mobile platform across 10 countries within the Group.
- Through annual and quarterly surveys all Webhelp employees are asked to share their ideas and feelings on their working environment, management, engagement, development and communication, satisfaction and recognition through Your Call & Your Call Pulse surveys

Risks related to Decent Working Conditions

Risks related to Right to a Living Wage / Fair Wages

The risk related to the right to a living wage might manifest itself in employees receiving wages not allowing them to have a decent standard of living.

Measures to prevent and reduce the risk

Webhelp is committed to comply with applicable local laws (including with respect to minimum wages) and makes sure that salaries cover the need of their employees and those of their families.

Risks related to Working Hours

Violations of the right to reasonable working hours could materialize, e.g., to meet new client's objectives requiring an increase of the employees' workload pending the hiring of new individuals.

Measures to prevent and reduce the risk

Webhelp tracks the hours of all its production employees worldwide through dedicated systems at regional level. Working hours can also be tracked through the logs, and certain Webhelp's clients perform audits on the working hours as well as reconciliations with payrolls.

In 2022 Webhelp worked with SGS to take targeted action to ensure the wellbeing of our content moderators. All of Webhelp sites were labelled.



Risks related to Dignity / Mental Well-Being at Work

The Dignity / Mental Well-Being at Work risk might result in employees having burnouts due to the workload.

Measures to prevent and reduce the risk

Mental health awareness month was celebrated in 2023 under the theme of 'mental health is a human right'. Material was prepared to help promote and protect game-changers' wellbeing such as guides for managers, fireside chats and social media content.



WebHEALTH is Webhelp's global health and well-being program designed to offer follow up and care for its employees mental and physical well-being in and out of the workplace. Through this program Webhelp encourage healthier lifestyle choices by focusing on mental well-being, physical well-being, and nutrition. Webhelp continuously launch initiatives for its employees, as well as on site promotion through WebHEALTH nudges to encourage this healthy lifestyle.

Global Initiatives.

Select initiatives, such as the annual "Kilometer Challenge" and A healthy diet and keeping hydrated help our people to achieve success. Webhelp showcase healthy cuisines from the countries across our Webhelp world through the "WebHealth Cookbook," providing opportunities to try new foods and learn more about what constitutes a healthy diet are implemented at the global level, whereas others are freely implemented by the regions and countries.

In 2023 the company raised awareness of men's mental and physical health through the 'Movember' campaign. Amongst other initiatives, a guide to approach men struggling with mental health was produced.



Risks related to Decent Working Conditions

WebHEALTH Kilometer Challenge

This project it started in 2020 when Webhelp employees attempted to 'travel through exercise' the circumference of the earth in 30 days. The challenge is available to all employees and encourages exercises via a variety of sports.

Kilometer progress updates are tracked and shared on a global level every 2 days during the challenge. These are shared internally and externally on the main communication channels. Participation levels are monitored weekly during the course of the challenge and shared globally once the challenge concludes.

In 2021 Webhelp reached 127,870km through the collective efforts of over 2,000 employees, in 2022 Webhelp hit 700,000km, and in 2023 1,082,078 km was achieved through walking, cycling, running, dancing, yoga and more, with over 14,000 game-changers participating.

Wellness Matters

Webhelp want to continue to put a big emphasis on supporting people's mental well-being too. Webhelp will launch new initiatives designed to help its employees, no matter their mental well-being needs.

In March 2021 Webhelp launched its mental health initiative Wellness Matters.

Wellness Matters is a series of initiatives designed to support mental health as well as educate on the seriousness of the topic. In 2022 Wellness Matters returned with great success and feedback from our colleagues.

The theme of the project in 2022 was to break the stigma surrounding mental health through encouraging our colleagues to talk more about this issue.

Because of the sensitivity of this topic, MS Forms are provided for anyone to complete who is struggling with any mental health related issue. The extract of these forms are then provided to the relevant local contact where appropriate. Following this, actions are carried out. These vary depending on the nature of the response from the form.

This risk might materialize, e.g. in employees not being able to maintain an adequate family and work life balance due to their workload, or in undue intrusions in their private life.

Compliance with Local Legislation. Webhelp is committed to comply with applicable local laws, including with respect to the privacy of employees and their personal data.

Measures to prevent and reduce the risk

Binding Corporate Rules. With more than 100,000 employees and millions of end-users around the world, Webhelp manages a large volume of personal data and is particularly concerned with issues relating to data processing, data retention and confidentiality. Webhelp's Binding Corporate Rules (BCRs) have been approved in 2022. <https://Webhelp.com/news/privacy-policy-bcr/> All transfers of data between Webhelp entities – even those outside of the European Economic Area (EEA) – comply with GDPR-level scrutiny and are totally secure.

EU Data Protection Authorities have now approved these new rules and confirmed that Webhelp have achieved the highest EU privacy standards. The BCRs are legally binding and are enforced by every person working at Webhelp.

07

Health & Safety

Risks related to Health & Safety

Risk identification

The risk of unsafe or unhealthy working conditions is limited within Webhelp, however it could materialize with respect to the workstations of employees.

Measures to prevent and reduce the risk

Risk related to working conditions

Given the nature of most of Webhelp activities, relatively sedentary and computer-facing, the health & safety of Webhelp employees is of the utmost importance. For this reason, Webhelp's local entities are responsible for implementing measures dedicated at providing safe working conditions and equipment to employees. Moreover, all Webhelp entities have a dedicated monitoring program to report, monitor and reduce accidents.

Webhelp conducts an annual survey for all employees, designed to collect their views and impressions on their working environment. The 2022 "Your Call" questionnaire addressed, among other things, health and well-being.

Webhelp also conducts periodic shorter surveys for employees (WOW Pulse Survey) , aimed at collecting their views on their working environment, including their health and wellbeing, as well as whether Webhelp "lives up to its culture."

In 2023 game-changers in Morocco took part in World Health day under the theme of 'Stress Management' , a series of talking sessions were arranged to help people to understand the phenomenon of stress, and give advice and recommendations to help protect against stress.



**Well-being
At Work**
By Webhelp

In 2023 Region France launched the **Happy Dev' program** - a framework that aims to address physical & mental wellbeing at work. Initiatives included:

- Identifying 'Power users' and HappyDev' network ambassadors to activate communities and support engagement locally
- Use of a wellness challenge app to promote well-being in the workplace and to motivate employees throughout the year with innovative and fun challenges
- A monthly newsletter - promoting the program, exchanging best practices and communication about challenges
- A playbook covering best practices to manage meetings, emails etc. highlighting the importance of taking time away from workstations for wellbeing purposes





Environment

Webhelp's approach and methodology to limit its environmental impact

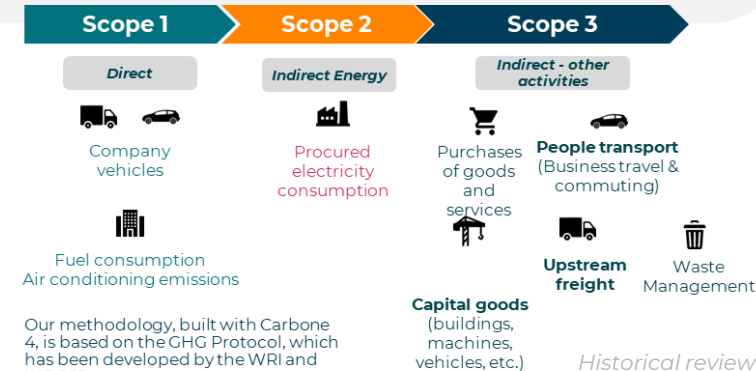
Focus on Carbon Footprint

Since 2019, partnering with Carbone 4, a leading climate-change specialist, Webhelp were able to design a carbon assessment that was aligned to the Greenhouse Gas Protocol and had the ability to be adapted to fit the bespoke requirements of our business.

As a global organization, it is important to include detailed, local emission factors where possible for all of the required data points. This included emission factors from IEA, ADEME, DEFRA and Ecolinvent.

In 2021, we also made refinements to the assessment methodology. The Environmental Expanded Input Output (EEIO) model for supply chain was improved to include additional emission factors for specific spend categories.

As a result of our improved methodology and confidence in our assessment, we have subsequently committed to submitting SBTi targets.



Historical review of Webhelp business, prior to combination with Concentrix in September 2023



Our climate strategy is formed of 4 key actions

- **Measuring carbon footprint**
 - Measuring the actions already implemented to reduce GHG emissions
 - Raising awareness among its stakeholders
- **Adopting emission reduction targets**
 - Defining the level of ambition, the time horizon for commitment and the scope
- **Defining an action plan** with an evaluation of CO₂e gains and an analysis of the gap with the objectives
- **Creating monitoring bodies** and steering indicators
- **Offsetting residual emissions** through compensation projects with suppliers or other partners
- **Writing a climate report** or other report to meet the increasing demands of stakeholders (investors, customers, NGOs, etc.)
- **External reporting** (CDP, EcoVadis etc)

Risks related to Environment

Risk identification

The risk of improper disposal of waste is high with respect to IT equipment, particularly in booming economies having a weak environmental legislation as well as the risk of excessive or inefficient energy use and the risk of excessive GHG emissions.

Measures to prevent and reduce the risk

Waste

While many actions to reduce Webhelp carbon footprint had already been launched since 2013, Webhelp have initiated at the Group level a wider plan in 2018 called “Greenhelp program”. Across all Webhelp regions, a Regional Greenhelp Ambassador, supported by local ambassadors, has been appointed to support the strategy which includes the four key pillars of 'Measure, Commit, Act, Report'.

Greenhelp's priority is to reduce Webhelp carbon footprint year on year – the target definition is underway and the ambition is to align these targets to the SBTi. Furthermore, a global action plan has been created. These oactions are defined globally, but the concrete actions are adapted and implemented locally, according to the specificities of each country.

Such initiatives are accounted for in Webhelp's carbon footprint assessment, which is performed at local level in every production site.

Greenhelp Roadmap. Webhelp's Greenhelp Roadmap comprises actions to be implemented in all countries where it operates, including increase share of refurbished equipment, increase lifetime of equipment, minimising the energy consumption whilst in use and reduce printers and copiers number.

Waste Assessment. The carbon footprint assessment gathers and evaluates data on the volume of recycled and non-recycled waste onsite. In 2022, Webhelp launched it's Zero Waste Webhelp campaign with key objectives around Reduce, Reuse and Recycle.

Awareness Campaigns. Webhelp organizes awareness campaigns for employees (including through the global and local intranets and social medias), such as the “World Recycling Day,” “Plastic Free July,” “International Day of Awareness of Food Lost and Waste” and the “Digital Cleanup Challenge”

Environmental Protection

Energy Use

Webhelp's Greenhelp Roadmap comprises actions to be implemented in all countries where it operates, including replacement of incandescent lightbulbs by LEDs, install brightness and motion detectors, minimise the consumption of PCs and set the air conditioner to a higher temperature. The installation of onsite renewable energy and the procurement of 100% renewable energy will also play a major role in the long term strategy.

Energy Use Assessment. The carbon footprint assessment gathers and evaluates data on the energy and electricity consumption, renewables electricity auto-consumption, and share of AVOB computers. In 2022, we launched our Global Energy Sprint with the overall goal of reducing energy consumption by 10% (vs 2021).

Webhelp is increasing the number of electric vehicle chargers at its offices, expanding its bicycle parking stations and improving the facilities to include changing areas and storage options.



Awareness Campaigns. Webhelp organizes awareness campaigns for employees (including through the global and local intranets and social medias), such as the “Warm Sweater Day” (consisting in lowering the heating temperature of the facilities). Webhelp is empowering and motivating its employees to save energy (and associated emissions) through engaging comms and behavioural nudges e.g. through changing screen savers promoting cycling to work and reminding game-changers to switch off lights.

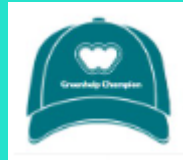
Carbon Footprint Assessment. The data from the carbon footprint assessments prepared at the local level are consolidated at the regional and global level.

Risks related to Environment

Greenhelp champions were launched globally in December 2022 across 240+ sites to promote the best Greenhelp behaviours and encourage a sustainable culture.

Greenhelp champion responsibilities:

- Promote the best daily Greenhelp behaviours and communicate to colleagues
- Lead by example & raise awareness
- Proactively arrange initiatives and events



Sustainable buildings - Certifications

Through its Webhelp Unique Standards (WUS) programme, Webhelp have designed ESG and Planet standards that will accelerate its climate ambitions. The standards are applicable to all Webhelp buildings and include minimum criteria on: Lighting, Heating, Ventilation and Air Conditioning (HVAC), sustainable transport, energy, renewables and waste management.

In Greece, Webhelp has retained the Leadership in Energy and Environmental Design (LEED) certification for its building in Athens that opened in 2021. This building includes:

- Microclimate enhanced by vegetation, water or light colors.
- 100% of sealants and adhesives meet the VOC content evaluation.
- Strict controls on the heating and cooling set points.
- FSC wood and Cradle to Cradle certification.



Risks related to Environment

Greenhouse Gas Emissions and Climate Change / Protection of Biodiversity

Greenhelp Program. With the support of leading consulting firms specialized in low carbon strategy & climate change adaptation, Webhelp started to evaluate its carbon emissions on all its sites in 2019, in all transparency, as Webhelp assess scope 1, 2 and 3 [Scope 1: natural gas consumption and air conditioning; Scope 2: electricity and heating network consumption; Scope 3: capital goods (IT, equipment, buildings), commuting and travel business, purchases and waste] entirely. [...] Greenhelp’s priority is to reduce the carbon footprint on all 3 scopes each year to limit global warming to 2°C in line with the Paris Agreement and the Science-Based Target Initiative.” Webhelp’s methodology comprises an assessment of the carbon footprint of the production sites (by the local Greenhelp ambassadors), the adoption of local emissions reduction targets, the implementation of an action plan to reduce the carbon footprint of local entities according to the specificities of each country, and an internal and external reporting on the results.

Awareness Campaigns. Webhelp organizes awareness campaigns for employees (including through the global and local intranets and social medias), such as “Mother Earth Day,” “World Environment Day,” and “Digital Clean Up Week.”

This World Environment Day Webhelp joined the global effort to #BeatPlasticPollution with a global announcement on Single Plastic use ban, awareness videos on efforts being taken to reduce plastic, and targeted on site actions to reduce the biggest sources of plastic.

Environmental volunteering in LATAM: A key volunteering activity within our environmental PlanetChangers program, is the "Sembratón," in which we invite our game-changers and their families to instill care and protection for the environment through annual tree plantings. In 2023, we achieved the planting of 38,470 trees in the LATAM region, 15k more trees than were planted in 2022.



Carbon Footprint Assessment. The carbon footprint assessment gathers and evaluates information on, the emissions of commuting, through the share of employees commuting by thermal, hybrid or electric car, carpooling, motorcycle, public transportation, and foot/bike, the emissions of business travel by plane, and purchases, through the share of vegetarian meals. Since 2019, partnering with Carbone 4, a leading climate change specialist, Webhelp was able to design a carbon assessment that was aligned to the Greenhouse Gas Protocol and had the ability to be adapted to fit the bespoke requirements of its business. As a global organization, it is important to include detailed, local emission factors where possible for all of the required data points. This included emission factors from IEA, ADEME, DEFRA and Ecolnvent. In 2021, Webhelp also made refinements to the assessment methodology. The Environmental Expanded Input Output (EEIO) model for supply chain was improved to include additional emission factors for specific spend categories.

Greenhelp Roadmap. Webhelp’s Greenhelp Roadmap comprises actions to be implemented in all countries where it operates, including “Provide incentives to reduce air travel,” “Switch company thermal cars to electric ones,” “Increase share of carpooling for commuting,” “Collaborate with “low-carbon” telecommunication services provider,” and “Investment for new & unknown yet Technology.”



Risks related to Local Communities Abuses

Risk identification

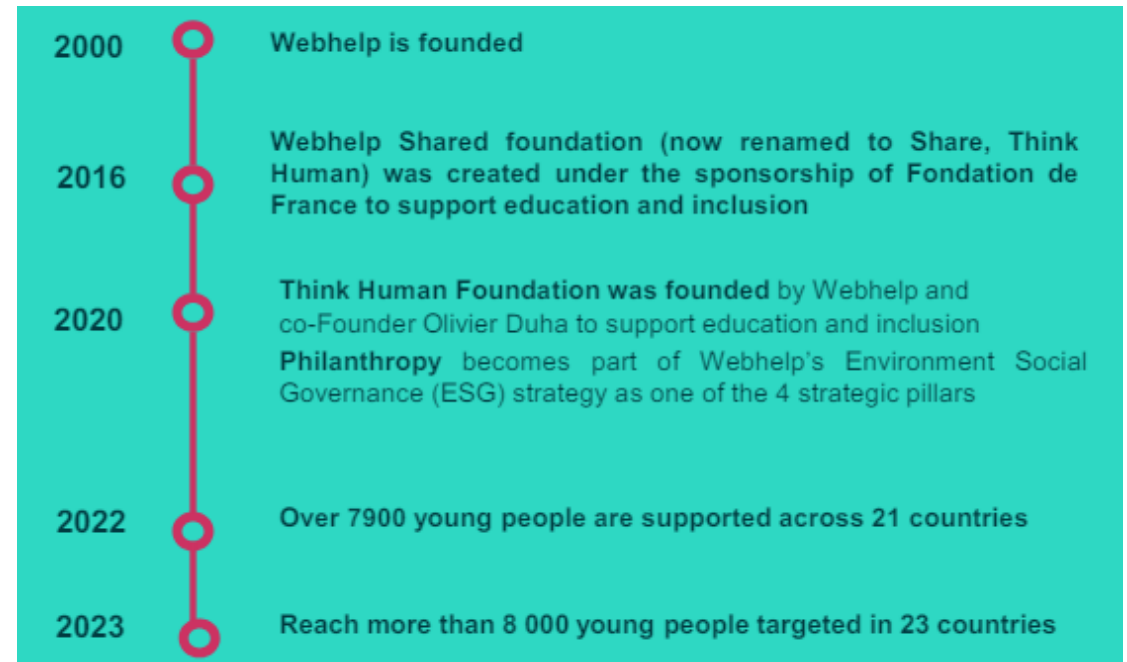
The risk of improper disposal of waste is high with respect to IT equipment, particularly in booming economies having a weak environmental legislation as well as the risk of excessive or inefficient energy use and the risk of excessive GHG emissions.

Measures to prevent and reduce the risk

Think Human Foundation. Think Human Foundation is an endowment fund created in 2020 whose main objective is to support NGOs around the world to promote education and inclusion. This objective will be achieved by supporting the initiatives of associations and social entrepreneurs through donations, skills sponsorship and equipment donations. By supporting Social and Emotional learning and digital literacy, Think Human Foundation considers self-awareness, self-management, social awareness, relationships, responsible decision-making as the core elements to transform society. When giving young people from disadvantaged backgrounds, the opportunity to access the appropriate tools, they can learn how to manage their emotions, express themselves clearly, choose their own path, break the poverty lines, establish healthy relationships and help their community.

Shared Foundation. Back in 2015 Webhelp created the SHARED Foundation, under the aegis of the Fondation de France, with the mission of helping populations of all ages, encountering difficulties of professional integration to better prepare for employment and integrate into professional life.

Initiatives to the Benefit of Local Communities. The Webhelp Group and its entities invest in community actions both at global level as well as local level. Their actions with local communities are split into two types of organizations, whether it is driven locally or through the structure of Think Human Foundation.



Risks related to Local Communities Abuses

In 2022:

- 7,936 young people benefitted via the Think Human Foundation across 21 countries
- More than 60 000€ given
- Over 100 events were organized, and
- More than 3,200 volunteering hours were given by Webhelp game-changers



Local Think Human Foundation Ambassadors. The local Think Human Foundation Ambassadors are responsible for the implementation of the Philanthropy pillar of Webhelp's ESG strategy and for engaging with all local functions and external stakeholders.

Regional Think Human Foundation Ambassadors. The Regional Think Human Foundation Ambassadors are responsible for supervising and coordinating the actions undertaken by the local Think Human Ambassadors.



Supply chain

Risks related to Supply chain

Organization

Webhelp Procurement team is implemented in each of the countries in which it has significant operations. The procurement team is, among other things, responsible for deploying Webhelp's ESG strategy within the supply chain.

Risk evaluation

Webhelp has developed a roadmap dedicated to developing the ESG-related engagements with suppliers, including with respect to raising the awareness thereof.

Webhelp has developed systems allowing evaluations of its subcontractors and next-tier suppliers. These consist in an annual evaluation allowing to evaluate the contractual performance of Webhelp's main suppliers through a dedicated Supplier Performance Assessment Template.

Webhelp also adopted EcoVadis as part of its sustainable supplier program. The platform helps Webhelp buyers and decision-makers achieve visibility into sustainability capability of (prospective) suppliers. This informs supplier selection and supplier collaboration. Through the dynamic risk watch that the platform provides, risk management efforts are better informed and are more dynamic and real time. The EcoVadis platform allows Webhelp to monitor public information regarding suppliers that are EcoVadis certified, including with respect to potential human rights-related issues, as well as their certifications and scoring. The Group's objective is to extend this initiative to all of their countries of operation.

Strategic suppliers and those engaged through the RFP process will be required to either provide an EcoVadis certification, or commit to consider obtaining an EcoVadis certification.

Policies and Procedures

Webhelp has implemented the following policies and procedures applicable to its suppliers to mitigate the risks and prevent from serious violations of the duty of care:

Code of Conduct, Fundamental Principles (2023)

The Code of Conduct establishes the fundamental and ethical principles that Webhelp committed to apply throughout its operations worldwide. While it primarily applies to employees, third-party representatives and those who represent Webhelp's interests in any joint ventures, Webhelp's business partners, including joint venture partners, contractors, suppliers, resellers, distributors, consultants, agents and other third-party representatives, shall to all extent possible be made aware of the Code of Conduct and would be expected to apply similar values, culture pillars and principles to their own activities when conducting business with or on behalf of Webhelp.

Labor and Human Rights Policy / Health, Safety and Environment Policy / Diversity, Equity and Inclusion Policy

These policies, specifically provide that it is the obligation of every person who conducts business with or on behalf of Webhelp to comply with this Policy both practice and in spirit.

Global Sustainable Procurement Policy and Process

This policy establishes the actions undertaken and to be undertaken in line with the Group's Sustainable Procurement Program. These include: a sustainability training for buyers; a database of sustainability-related tender questions; the supplier declaration form; and an evaluation process for suppliers

Risks related to Supply chain

Measures to prevent and reduce the risk

ESG-Related Verifications on Potential Suppliers As part of its Environmentally and Socially Sustainable Procurement program, Webhelp has recently implemented certain verifications towards suppliers. These verifications are not mandatory towards all suppliers. Indeed, their performance depends, among other things, on the sourcing strategy and type of purchase. These verifications, include the following.

Request for Proposal (RFP) Template This template defines the procurement process applicable to more significant suppliers, and includes a dedicated ESG portion, in which Webhelp encourages its suppliers to be EcoVadis certified and adhere to Webhelp's ESG strategy and sustainable supplier program.

Supplier Code of Conduct All suppliers are required to abide by the Supplier Code of Conduct, which sets out the behaviours and minimum standards that an organisation expects of its suppliers.

Supplier Questionnaire This questionnaire (mostly applicable to suppliers engaged outside the RFP process) aims at inquiring, whether the supplier has implemented ethic-related policies and initiatives within its organization (including anti-slavery, ESG, and environment); is EcoVadis certified (or equivalent); and has been convicted in the past for human rights-related breaches. The supplier is also required to abide by Webhelp's ethical standards.

Supplier Contractual Terms Webhelp requires all suppliers to sign a declaration (Supplier Declaration Form) whereby they confirm, their general adhesion to "The Ten Principles of the UN Global Compact;" their commitment to reduce as much as possible their environmental impact; acknowledgment of Webhelp's Code of Conduct and to comply with its terms; that they have a Code of Conduct; commitment to ensure, to the extent reasonable, the occupational health, safety and welfare of all their employees; and commitment to comply with local laws and regulations.

This declaration is annexed to all new contracts entered into with suppliers.

Supplier due diligence

Prior to engaging with any suppliers, supplier due diligence is conducted. This involves performing Anti Bribery and corruption checks on suppliers via a supplier questionnaire.

Training

As part of the "Train & Empower Teams to Collaborate & Learn" pillar of Webhelp's Sustainable Procurement Program, buyers share experiences and best practices. Global Team has prepared a Sustainable Procurement Awareness training session for buyers, that is currently being deployed worldwide.

10

Whistleblowing



Alert/whistleblowing

Webhelp complies with EU Directive 2019/1937 on the protection of persons who report breaches of Union law. Whistleblowing procedures allow employees to report, in an anonymous and protected manner, possible violations of applicable laws and regulations, the Code of Conduct or any other Group policies and requirements. Webhelp's Whistleblowing policy, defines various channels that employees can use to report a possible violation of the Webhelp Code of Conduct, Company policies and procedures, applicable laws, and any incidents related to human rights, health and safety, or the environment.

Webhelp strongly encourages its employees to raise their questions or concerns to their line manager, the Human Resources Department, and/or the Legal & Compliance Department.

Since 2020, Webhelp has implemented an external whistleblowing system, PhonEthics (<http://www.bkms-system.com/phonethics>), across the Group accessible to all employees and external stakeholders as suppliers or customers. The system is provided by an external third party company and unless there is any legal provision to the country, the system can be used to send a concern in all countries in which Webhelp operates.

The reports can be made on the following items through PhonEthics:

- Corruption/ Bribery/ Conflicts of Interests
- Fraud / Embezzlement or Theft
- Financial crimes
- Violation of competition and antitrust law
- Violation of data protection
- Discrimination/ Harassment/ Bullying
- Violations of labour standards or human rights

- Environment / Health / Safety
- Other enquiries

Collection and treatment of reports

The whistleblowing platform is encrypted and reports may be made anonymously where permissible by law. All reports are always treated with strict confidentiality by the recipient and any internal and external teams involved in the investigation (relevant parties are dictated by the nature and seriousness of the report made).

Webhelp's Chief Compliance Officer is responsible for the whistleblowing system, ensures reports are directed to the correct stakeholders, and reports into the Board and regional governance committees on the Phonethics reports received, any key trends and risks emerging, and on key risk mitigation actions taken. All alerts are received by the Legal & Compliance department.

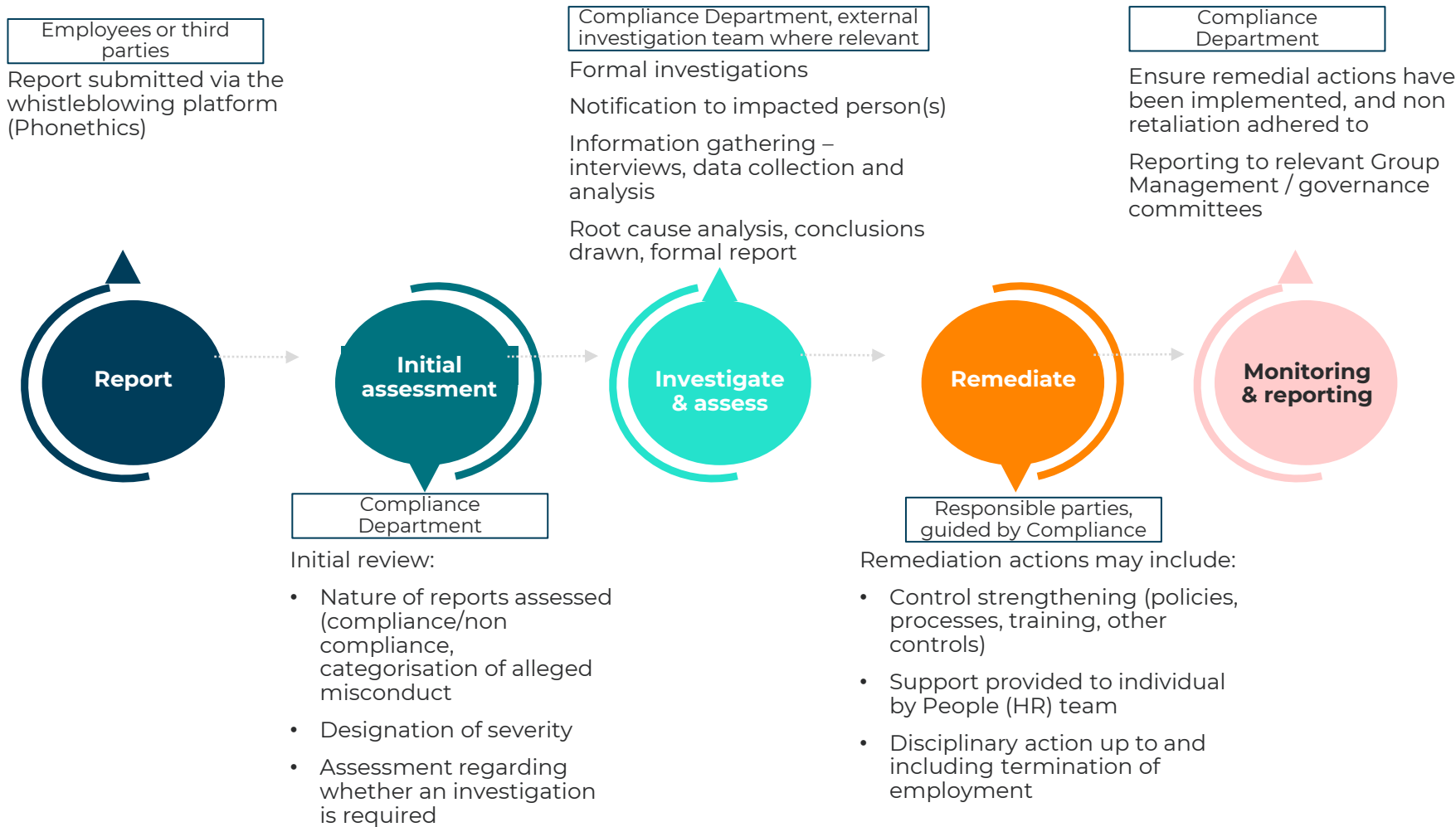
Non retaliation

Webhelp does not allow any retaliatory action to be taken against any employee for making a good faith report of a suspected breach of the Code of Conduct, Company policies or procedures, or any applicable law. It also does not tolerate any adverse action being taken against anyone who cooperates in an internal investigation.

Data privacy

Concerning personal data, Webhelp has deployed specific tools for collecting requests to exercise for exercising rights (data subject requests) and for reporting possible violations of personal data.

Treatment of alerts



Alerts from Phonethics are actioned rapidly and in a structured manner in compliance with EU Whistleblowing Directive 2019/1937 on the protection of persons who report breaches of Union law.



Implementation Plan

Plan vigilance: 2022/2023 highlights

RISK MAPPING: During the annual review of the Plan Vigilance, no new material risks were identified in relation to the Company's activities.

