



WHISTLEBLOWING PROCEDURE

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1. INTRODUCTION

1.1 Purpose

The procedure is designed to regulate the process of receiving and handling reports (so-called whistleblowing), pursuant to Legislative Decree no. 24 of 2023, submitted by employees, consultants/self-employed collaborators and/or external employees/collaborators of companies/suppliers of goods or services or carrying out works for Almaviva Group companies (hereinafter "Companies" and "Group") as well as to regulate how the related investigation is to be handled, in compliance with privacy regulations and the protection granted by law to the reporting person, the reported person and other persons concerned (e.g., facilitators) regarding the obligation of confidentiality and the prohibition of retaliation¹.

This procedure, which is attached to the Organization, Management and Control Models of Almaviva Group companies pursuant to Legislative Decree no. 231 of 2001, is also designed to duly inform all its recipients of the whistleblowing provisions laid down by Legislative Decree no. 24 of 2023².

The operating instructions, the access link to the platform, as well as further documentation useful for sending the report are published on the institutional website of Almaviva Group, in the appropriate sections of each Group company.

For more details regarding reporting channels other than the platform (email and mail addresses), and the party handling the report, please refer to Attachment A.

¹ In compliance with Legislative Decree no. 24 of 2023, all Group companies activate autonomous reporting channels, except for companies with fewer than 249 employees which may use a shared reporting channel. For these companies, the operating procedures and activation of the internal reporting channel will be subsequently defined, since the entry into force of Legislative Decree 24 of 2023 (and the resulting obligation to establish an internal channel) for these companies is deferred until December 17, 2023.

² **ANAC Guidelines Outline of June 1, 2023: ("Establishment of reporting channels"):** "The public sector entities and private sector entities to which Legislative Decree no. 24/2023 applies, after hearing the union officials or the trade unions pursuant to Art. 51 of Legislative Decree no. 81/2015 (i.e. the trade unions that are comparatively most representative at national level, the union officials of the latter or the unitary trade union representative body), define in a special organizational act the procedures for receiving reports and handling them, setting up and activating internally appropriate reporting channels.

The organizational act, adopted by the governing body, should establish at least:

- the role and duties of the various parties that may access the information and data contained in the report, limiting the transfer of the latter to strictly necessary cases
- the manner and terms of data storage, which is to be appropriate and proportionate to the purposes of the whistleblowing procedure.

Where private entities adopt organization and management models pursuant to Leg. Decree 231/2001, said internal reporting channels are provided within such Models.

In order to be adequate, internal reporting channels must:

Ensure the confidentiality, also through encryption tools where IT tools are used:

- of the reporting person
- of the facilitator
- of the person concerned or otherwise of the individuals referred to in the report
- of the content of the report and related documentation."

1.2 Scope of application

This procedure applies to Almaviva Group Companies in Italy.

1.3 References

- ✓ Organization Model “231”
- ✓ Disciplinary system
- ✓ Code of Ethics
- ✓ QX-XP-000-0001 - Attachment A: Addresses for the use of reporting channels (mail and email addresses) and identification of the whistleblowing managers of each Group company
- ✓ QX-XP-000-0002- Attachment B: Whistleblowing unlawful conduct report form
- ✓ QX-XP-000-0003 - Attachment C: Personal Data Processing Policy in accordance with Articles 13 and 14 of Regulation (EU) 2016/679 in relation to Whistleblowing reports.
- ✓ QX-XP-000-0004 - Attachment D - User Manual - Whistleblowing platform
- ✓ LEGISLATIVE DECREE June 8, 2001, no. 231 "Rules on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law September 29, 2000, no. 300"
- ✓ LEGISLATIVE DECREE no. 24 of 2023, "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and provisions concerning the protection of persons who report breaches of national law."
- ✓ DIRECTIVE (EU) 2019/1937 "Directive of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law" (in OJEU L 305, 26.11.2019, p. 17-56)."
- ✓ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.
- ✓ "ANAC Guidelines Outline on the protection of persons reporting crimes or irregularities of which they become aware by reason of their employment, pursuant to Art. 54-*bis* of Legislative Decree 165/2001 (so-called whistleblowing)."

1.4 Record of changes

Revision No.	Description	Issue Date
1.0	First issue	06/30/2023

1.5 Acronyms and Glossary

Definitions	
Model 231	The Organization, Management and Control Model adopted by Group companies pursuant to Legislative Decree June 8, 2001, no. 231.
Company	The Companies within Almaviva Group
Group	Almaviva Group
Whistleblowing	A system for the protection of employees or collaborators reporting unlawful conduct (Art. 2(1)(a) of Legislative Decree no. 24 of 2023) aimed at regulating the process of reporting, within the company, crimes, unlawful conduct, breaches or other irregularities defined by the aforementioned Decree by a person who becomes aware of them by reason of his or her employment and which establishes for the reporting person (so-called whistleblower) a specific system of protections, recognized by law also where discriminatory and retaliatory measures are implemented against the latter by reason of his or her report.
Whistleblowing report	A report sent by a qualified person (whistleblower) concerning unlawful conduct of which the reporting person becomes aware by reason of his or her employment/collaboration.
Internal reporting	The written communication of information on breaches, submitted through the Company's internal reporting channel.
External reporting	The written or oral communication of information on breaches, submitted through the external reporting channel to ANAC, under Article 7 of Legislative Decree no. 24 of 2023.
Public disclosure	The making of information on breaches available in the public domain through the press or electronic media or otherwise through means of disclosure capable of reaching a large number of people.
Unlawful conduct	The breaches defined by Art. 2(1)(a) of Legislative Decree no. 24/2023.
Whistleblowing Manager (or "Manager")	A person, a dedicated independent internal office with specifically trained staff, or an external entity ³ entrusted with the management of the reporting channel.
Whistleblower (reporting person)	A person who reports or discloses to the judicial or accounting authority, information on breaches of national or European Union laws that harm the public interest or the integrity of the public administration or private entity, acquired in a public or private work-related context. This definition includes employees, consultants/self-employed or salaried workers or collaborators of companies providing goods and services or performing works for the Company, volunteers and trainees, whether or not paid, shareholders and persons with administrative, managerial, supervisory or representative functions, even if such

³ The management of the reporting channel of each Group company (even if it is shared for companies with more than 249 employees), pursuant to Art. 4(2) of the Decree, may be entrusted to a Group entity, office or committee that, as a legal entity separate from the company, is under the Decree an "external party" to the entity for which the reporting person works, albeit belonging to the same Group.

Definitions	
	functions are exercised only <i>de facto</i> , who report unlawful conduct, crimes or irregularities of which they become aware by reason for their employment.
Facilitator	A natural person who assists a reporting person in the reporting process, working in the same work-related context and whose assistance should be confidential
Whistleblowing Platform (Platform)	IT tool adopted for the submission and management of internal whistleblowing reports, accessed through the Almaviva Group's institutional website, in the appropriate section of each Group company. For Group companies with more than 249 employees, there is an independent reporting channel

Abbreviations	Full name
ANAC	National Anti-Corruption Authority

2. OVERVIEW

2.1 Subject of the report

The report may concern unlawful conduct or retaliatory conduct against whistleblowers (reporting persons).

With regard to the former, the unlawful conduct subject to reporting takes the shape of the breaches defined by Art. 2(1)(a) of Legislative Decree no. 24 of 2023, including conduct, acts or omissions that harm the public interest or integrity of the Company and consist of:

- administrative, accounting, civil or criminal wrongdoings
- unlawful conduct that is relevant under Legislative Decree 231/2001, or breaches of the organization and management models provided therein
- unlawful conduct within the scope of European Union or national legislation relating to the following sectors: public procurement; financial services, products, and markets; prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security
- acts or omissions that harm the financial interests of the European Union
- acts or omissions concerning the internal market
- acts or conduct that undermine the purpose or objectives of the provisions set forth in the European Union's legislation.

Moreover, the reported unlawful conduct must concern situations, facts, circumstances of which the reporting person becomes directly aware by reason of his or her employment/collaboration and, therefore, also includes information acquired on the occasion of and/or because of the performance of his or her duties and/or collaboration, albeit in a casual manner.

A report may be submitted:

- A. in the course of the employment or collaboration
- B. during the probationary period
- C. when the employment or collaboration has not yet begun, where information about a breach is acquired during the selection process or other pre-contractual stages
- D. after termination of employment or collaboration if information about a breach is acquired prior to such termination.

2.2 Content of the report

The whistleblower (reporting person) must provide all useful elements to allow for due and appropriate checks and verifications to be carried out to ascertain whether his or her allegations are grounded. To this end, the report must clearly contain the following essential elements:

- a. the details of the reporting person, indicating his or her position or function within the entity
- b. a clear and complete description of the facts being reported
- c. the time and place under which the reported events occurred
- d. the details or other elements (such as the qualification and the department in which he/she performs the activity) allowing for the identification of the person(s) who has/have carried out the reported facts or to whom the reported facts can be ascribed
- e. any other individuals who may provide information on the facts being reported
- f. any documents that may support the validity of such facts
- g. any additional information that may help verify the reported facts.

Moreover, according to the ANAC Guidelines Outline, anonymous reports are equated with ordinary reports where they are substantiated⁴.

The Company's Whistleblower Manager, who receives reports through internal channels, must record anonymous reports and keep the relevant documentation for no more than five years from the date of receipt of such reports, thus making it possible to trace them, in case the whistleblower or the person making the report informs ANAC that he or she has suffered retaliatory measures because of his or her anonymous report or complaint.

2.3 Reporting channels

Legislative Decree no. 24 of 2023 establishes the following reporting channels:

- **internal channel** (in the work-related context)
- **external channel** (ANAC)
- **public disclosure** (through the press, electronic media or means of disclosure that can reach a large number of people).

As a priority, reporting persons (whistleblowers) are encouraged to use the internal channel and, only if certain conditions are met, may make an external report or public disclosure.

⁴ Likewise, in cases of a report or complaint to the judicial or accounting authority or public disclosure, the protection measures against retaliation are applied if the reporting person is subsequently identified and retaliated against.

2.3.1 Internal reporting channels

Internal reports intended for the Company's Whistleblowing Manager may be submitted in the following ways⁵:

- a) **Hard copy transmission of the report** (regular mail or by registered mail with return receipt addressed to the person handling the report), bearing on the outside the words "For the attention of the Whistleblowing Manager - Personal Confidential" by **postal service to the address of the registered office** or through **the dedicated e-mail box** (see Attachment A for the Company's hard copy and email addresses).

The report may be made using the special "*Whistleblowing Form*" available on the Almaviva Group's institutional website (see Attachment C) and intranet.

- b) **Delivery by hand** (i.e., in a sealed envelope addressed to the Whistleblowing Manager, marked personal confidential) at the company's registered office.
- c) **Transmission on the IT Platforms** for the sending/acquisition and management of whistleblowing reports.

Through a computerized and guided compilation procedure, the Platform allows whistleblowers to make and send a whistleblowing report containing the elements and information provided in the paragraph "Content of the report" and according to the indications contained in the ANAC Guidelines Outline.

In accordance with current laws, the Platform allows the Company to ensure the utmost protection of the confidentiality of the reporting person's identity, of the content of the report itself and its attached documentation, as it provides for the immediate encryption of the report by using tools and an encryption protocol that ensure their inalterability.

The IT Platform is accessed directly from the home page of the Group's institutional website in the appropriate section concerning each Group company.

In addition, the person who is interested in making a report must clearly indicate, in the subject line of the report, that s/he intends to keep his or her identity confidential and benefit from the protections provided in case of any retaliation resulting from the report.

⁵ On this point, the Decree says that "Public sector entities and private sector entities, after hearing the union officials or the trade unions pursuant to Article 51 of Legislative Decree No. 81 of 2015, activate their own reporting channels, which ensure, also by using encryption tools, the confidentiality of the identity of the reporting person, the person concerned and the person referred to in the report, as well as the content of the report and related documentation" (Art. 4(1) of the Decree).

2.3.2 Whistleblowing manager

Report handling may be entrusted to a single Whistleblowing Manager or to a Whistleblowing Committee.

With regard to groups of undertakings, report handling may be entrusted to an "external party" to the entity, pursuant to Art. 4(2) of the Decree, identifying this party within the holding (person, office or committee) which, as a legal entity separate from the company, is under the Decree an "external party" to the entity for which the reporting person works, albeit belonging to the same Group.

In terms of privacy regulations, the person (or persons) handling reports must:

- be authorized to process personal data by the Company if that person is within the company and be the recipient of specific privacy training or, in the case of an external person, be the data processor under an agreement specifically made with the Company
- ensure independence and impartiality
- receive appropriate professional training on whistleblowing, including with reference to concrete cases⁶.

Please refer to Attachment A to this procedure, which is published on the institutional website, for a specification of the Manager's channels for each Group Company.

Whistleblowing reports for Almaviva Group companies are handled by a "Whistleblowing Management" Committee (hereinafter, also "Committee"). Should the reported facts concern a member of the Committee, either directly or indirectly, or activities falling under his or her assigned organizational responsibilities, he or she will report such conflict of interest to the other members and refrain from participating in report handling and the related investigations.

Should the conflict of interest concern all Committee members, notice must be given to the Company's Management, which will appoint another whistleblowing manager.

2.4 Stages of the internal reporting process

The internal reporting process consists of the following stages:

- receipt of reports
- preliminary investigation stage (preliminary verification of reports)
- decision-making stage (assessment of reports and closure of reports)
- archiving and record keeping.

⁶Cf. ANAC Guidelines Outline

2.4.1 *Receipt of the report - Report handling process*

As part of the report receipt phase, the Manager performs the following activities:

- a) issues an acknowledgement of receipt⁷ to the reporting person **within seven days from the date of report receipt**
- b) liaises with the reporting person and may request additional information therefrom, if necessary
- c) duly follows up on the reports received by commencing and managing the investigation phase;
- d) provides his feedback on the report **within three months from the acknowledgement of report receipt or, if no such notice is given, within three months from expiration of the seven-day period from the submission of the report**
- e) makes available clear information on the channel, procedures and prerequisites for making internal reports, as well as on the channel, procedures and prerequisites for making external reports.

The above information is published and made easily traceable on the corporate intranet of the Group⁸ and on the Company's website.

2.4.2 *Preliminary investigation phase*

In the preliminary stage, the Manager reviews and analyzes the reports received. More specifically, the preliminary phase involves the following activities:

- assessment regarding the fulfilment of the essential conditions pertaining to the reporting person and the content of the report (cf. the paragraph "Content of the report")
- checks on whether the circumstances represented in the report are grounded, in accordance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate to this end
- possible exchange of information with the reporting person to obtain clarification or supplementary documents
- possible liaising with or request for documentation from the heads of the departments concerned and otherwise anyone in a position to offer input into the examination of the matter
- possible request for support from the departments concerned and, where necessary, from professionals from outside the Company.

⁷ Acknowledgement of receipt is automatic only if the report is received through the portal (and is assigned a unique code). For reports submitted by electronic or hard copy mail, special acknowledgement of receipt must be issued within the time limits established by the Decree.

⁸ For employees, disciplinary power is exercised by the Human Resources Department.

2.4.3 Decision-making phase

Following the preliminary investigation, the Manager:

- orders the filing of the report, giving suitable reasons therefor, if it is believed that the allegations are manifestly groundless
- forwards the documentation to the holder of disciplinary powers to verify the reported facts⁹ if it is believed that the allegations are grounded.

In addition, the Manager must notify the reporting person of the final outcome of the report and of the possible initiation of disciplinary proceedings as set out in paragraph 2.7 "*Protection of the reporting person's confidentiality.*"

All preliminary investigation activities and their outcome should be adequately documented, with particular reference to the decisions made.

2.4.4 Archiving and record keeping

Hard copy reports are stored together with all the documentation received in a locked cabinet in the Manager's office, taking care to separate the identifying data of the reporting person from the remaining documentation.

The originals of the reports are archived and stored in a special protected environment so as to allow for the reconstruction of the different stages of the process itself and ensure the confidentiality and protection of the personal data of the reporting person and the reported person.

The original hard-copy and/or electronic documentation must be kept for five years.

2.5 External reporting channel (ANAC) and public disclosures

Legislative Decree no. 24 of 2023 regulates the conditions and manner of exercise by the reporting person of the right to make an external report where one of the conditions set out below is met.

Reporting persons may use the external channel (ANAC) only when:

- the mandatory activation of the internal reporting channel within the work-related context is not provided for, or such channel, even if mandatory, is not active or, even if active, does not comply with what is required by law

⁹When forwarding the report to these parties, the protection of the reporting person's confidentiality is always ensured

- the reporting person has already made an internal report which has not been addressed¹⁰
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, the report would not be effectively addressed or might result in a risk of retaliation
- the reporting person has reasonable grounds to believe that the breach may pose an imminent or manifest danger to the public interest.

The manner in which the reporting person can make an external report to ANAC are defined by ANAC and indicated on ANAC's website in a dedicated section.

Reporting persons may also make a public disclosure directly, pursuant to Art. 15 of Legislative Decree no. 24 of 2023¹¹, residually, when:

- the reporting person has previously made an internal and external report or has directly made an external report and no response has been given within the applicable term in relation to the measures planned or taken to follow up on the reports
- the reporting person has reasonable grounds to believe that the breach may pose an imminent or manifest danger to the public interest
- the reporting person has reasonable grounds to believe that the external report may carry the risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where the person who received the report may be in collusion with the perpetrator of the breach or involved in the breach¹².

¹⁰ This is the case where the reporting person has not received timely feedback, preliminary investigations have not been carried out or their outcome has not been communicated to the reporting person within the required time.

Any delay in or omission of one or more of the report handling stages is a source of disciplinary liability for the manager and might result in the application of administrative sanctions against the Companies by ANAC (cf. Art. 21 of Legislative Decree no. 24 of 2023)

¹¹ "1. A reporting person who makes a public disclosure shall benefit from the protection provided by this Decree if, at the time of the public disclosure, one of the following conditions is met:

- a) the reporting person has previously made an internal and external report, or has directly made an external report, under the conditions and in the manner provided for in Articles 4 and 7, and no response has been given within the term provided for in Articles 5 and 8 in relation to the measures planned or taken to follow up on the reports;
- b) the reporting person has reasonable grounds to believe that the breach may pose an imminent or manifest danger to the public interest;
- c) the reporting person has reasonable grounds to believe that the external report may carry the risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where the person who received the report may be in collusion with the perpetrator of the breach or involved in the breach.

2. The rules on the professional secrecy of journalists, with reference to the source of information, remain unaffected" (Art. 15 of Legislative Decree no. 24 of 2023).

¹² Cf. 2023 ANAC Whistleblowing Procedure

2.6 Retaliation reporting procedure

No form of retaliation or discriminatory measures, whether direct or indirect, affecting working conditions for reasons directly or indirectly related to the report shall be allowed or tolerated against the whistleblower making a report under this procedure.

Specifically, any conduct, act or omission, even if only attempted or threatened, put in place by reason of the report or complaint to the judicial authority or public disclosure, which causes or may cause unjust damage to the reporting person or to the person who made the report, whether directly or indirectly, amounts to unjustified damage¹³.

Examples of retaliatory conduct:

- suspension, lay-off, dismissal or equivalent measures
- demotion or withholding of promotion
- transfer of duties, change of location of place of work, reduction in wages, change in working hours
- withholding of training or any restriction of access to it
- a negative performance assessment or employment reference
- the adoption of disciplinary measures or other penalty, including a financial penalty
- coercion, intimidation, harassment or ostracism
- discrimination or otherwise disadvantageous treatment
- failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that this conversion would take place
- failure to renew, or early termination of, a temporary employment contract
- harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
- early termination or cancellation of a contract for goods or services
- cancellation of a license or permit
- psychiatric or medical referrals.

Retaliation reports in the public sector and the private sector are handled by ANAC, which may rely on the cooperation of the Civil Service Inspectorate and the National Labor Inspectorate, for the matters falling within their remit.

The declaration of invalidity of retaliatory acts pertains to the judicial authority.

¹³ The reporting person is also protected when his or her report reveals "for just cause" news or facts covered by official, corporate or professional secrecy or violates the duty of loyalty or fidelity, this giving rise to a disclaimer of liability for offenses under Articles 326-622-623 of the Criminal Code.

Once the reporting person proves that he or she made a report in accordance with the law and was subjected to retaliatory conduct, the burden of proving that such conduct is in no way related to the report lies with the employer¹⁴.

To this end, it is essential that the person allegedly responsible provide all the elements from which to infer that the measure taken against the reporting person was not retaliatory¹⁵.

Protection also applies:

- to the facilitator (a natural person who assists a reporting person in the reporting process and works in the same work-related context)
- to persons in the same work-related context as the reporting person, the person making the complaint or the person making a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree
- to colleagues of the reporting person, the person making the complaint or the person making a public disclosure, who work in the same work-related context as such person and have a customary and current relationship therewith
- to entities owned by the reporting person or for which those same persons work as well as entities that operate in the same work-related context as those persons.

The manner in which the reporting person - or another person among those indicated above - can make a retaliation report to ANAC are defined by ANAC and indicated on ANAC's website, in a dedicated section.

2.7 Protection of the reporting person's confidentiality

The identity of the reporting person and any other information from which it can be inferred, directly or indirectly, may not be disclosed without the express consent of the reporting person to persons other than those responsible for receiving or following up reports.

Confidentiality is also guaranteed in the case of reports - whether internal or external - that is, at the request of the reporting person, through a direct meeting with the person handling the report.

The confidentiality of the reporting person is protected even when the report is made other than as set out in the decree or reaches personnel other than those authorized and competent to handle reports, to whom, in any case, the reports must be forwarded without delay.

In the two cases below and expressly provided for in the decree, disclosure of the identity of the reporting person requires, in addition to the latter's express consent, a written notice from the reporting person giving reasons for such disclosure:

¹⁴ Thus, the burden of proof is reversed (Art. 17 of Legislative Decree no. 24/2023). The burden of proving that the measure taken is for reasons unrelated to the report, public disclosure or complaint lies with the Company and the person who put them in place.

¹⁵ Cf. ANAC Whistleblowing Procedure

- **in disciplinary proceedings where the disclosure of the identity of the reporting person is essential for the defense of the person charged with the disciplinary offense**
- **in proceedings brought as a result of internal or external reports where such disclosure is essential also for the defense of the person concerned.**

In disciplinary proceedings, the identity of the reporting person may not be disclosed where the disciplinary charge is based on findings that are separate from and additional to the report, even if consequential thereto¹⁶.

If the charge is based, in whole or in part, on the report and knowledge of the identity of the reporting person is essential for the defense of the accused, the report may be used for the purposes of the disciplinary proceedings only if the reporting person expressly consents to the disclosure of his or her identity.

For reports sent through hard copy and electronic mail channels, the confidentiality of the identity of the reporting person (as well as the content of the report) is protected in the following ways:

- hard copy correspondence addressed to the Manager is delivered unopened (as delivered by the postal service or by hand)
- the mailbox may be accessed only by the Manager; the relevant business mail system administrator may access the mailbox only for technical needs, subject to a reasoned case-by-case request to be submitted in writing to the Manager
- each report is assigned a unique code, which is communicated to the reporting person during the feedback process
- the report and hard copy documentation is kept in a closed cabinet, while that sent by e-mail is logged and filed within the computer protocol in a confidential manner
- data on the reported unlawful conduct are contained, together with the attached documentation, in a specific confidential protocol file, which can be accessed only by the manager handling the report and, if necessary, by the staff in charge of the investigation appointed by the manager.

If the procedure is managed through the IT system, the protection takes the shape of a platform that uses a suitable encryption protocol to ensure enhanced protection of the confidentiality of the identity of the reporting person, of the content of the report and the documentation attached thereto.

¹⁶ Cf. Art. 12 ("Confidentiality Obligations") of Legislative Decree no. 24 of 2023

Through the aforementioned encryption protocol, the employee's identifying data are segregated in a dedicated Section of the platform, accessible only to the manager.

(Please refer to Annex D for further details on the operational and technical ways of using the platform and how to protect the confidentiality of the IT reporting channel).

In addition, in order to ensure the utmost protection of confidentiality, access to the documentation concerning reports and investigative activities is allowed only to the whistleblowing manager.

The prohibition against disclosing the identity of the reporting person covers not only the name of the reporting person, but also all the elements of his or her report, including the documentation attached to it, to the extent that their disclosure, even indirectly, may allow for the reporting person to be identified. The processing of such elements should, therefore, be handled with the utmost caution, beginning with obscuring data if other parties, for investigative reasons, need to be made aware thereof.

The protection of confidentiality is extended to the identity of the persons concerned and the persons referred to in the report until the conclusion of the proceedings initiated as a result of the report, subject to the same guarantees provided in favor of the reporting person.

More specifically, the protection measures also apply:

- ✓ to the facilitator who, as a natural person, assists the reporting person in the reporting process and who works in the same work-related context and whose assistance should be confidential
- ✓ to persons in the same work-related context as the reporting person, the person making the complaint or the person making a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree
- ✓ to colleagues of the reporting person, the person making the complaint or the person making a public disclosure, who work in the same work-related context as such person and have a customary and current relationship therewith
- ✓ to entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which those same persons work as well as to entities that operate in the same work-related context as those persons.

Therefore, the identity of the reporting person cannot be disclosed and is protected in any context subsequent to the report, except in case of liability for slander or defamation under the Criminal Code or civil liability, and where anonymity is not enforceable by law (e.g., criminal, tax or administrative investigations, inspections by supervisory bodies)¹⁷.

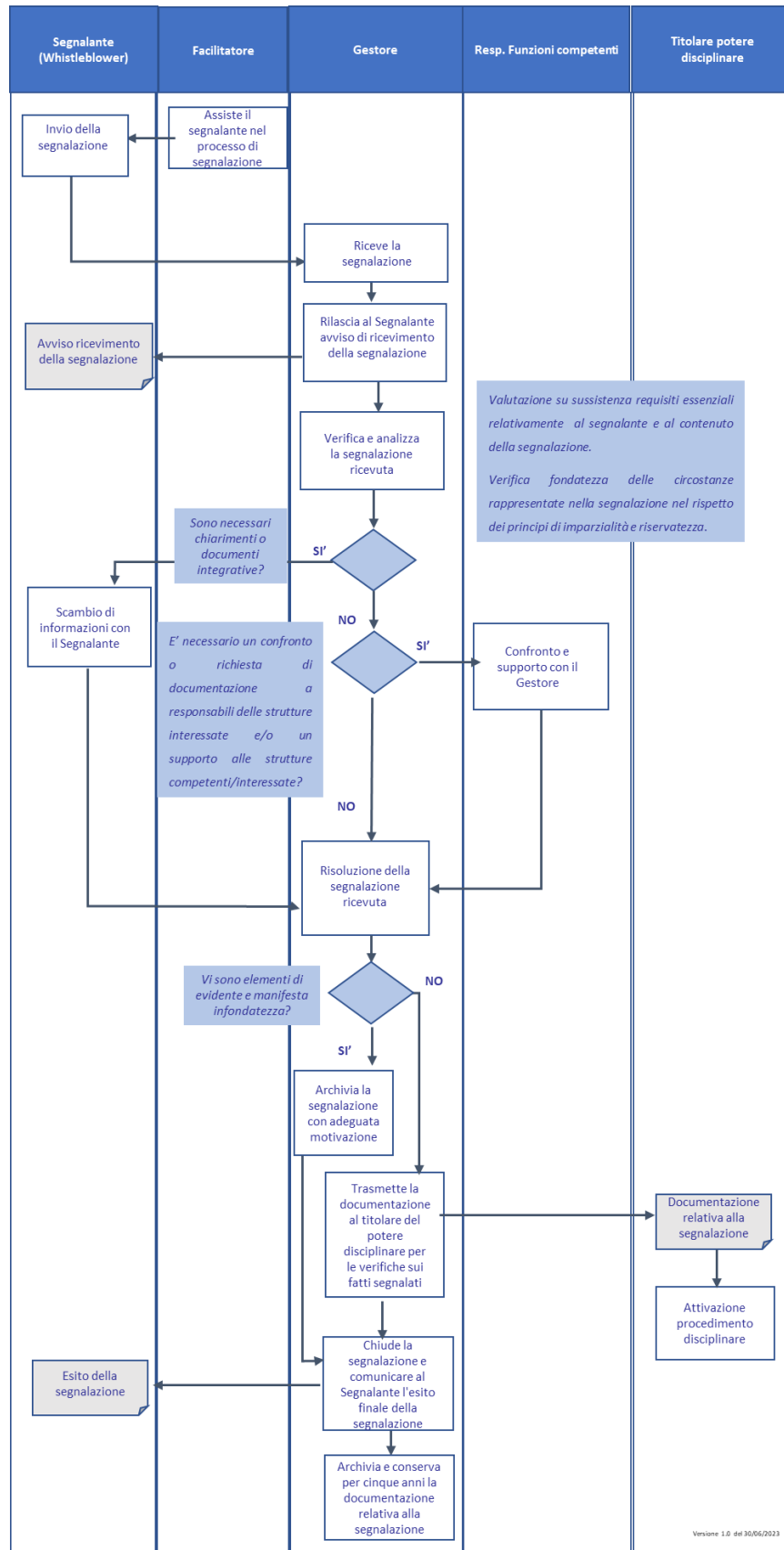
Any abuse of this procedure, such as reports that are blatantly opportunistic and/or made for the sole purpose of harming the reported person or other individuals, and where it is established that the

reporting person was aware that he or she was disclosing untrue information as well as any other misuse or intentional instrumentalization of the whistleblowing procedure hereunder¹⁸, are also a source of liability in disciplinary and other competent venues.

¹⁷ In criminal proceedings, the identity of the reporting person is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure. This provision establishes the obligation of secrecy on the acts performed in the preliminary investigation "*until the defendant can have knowledge of them and, in any case, not later than termination of the preliminary investigation*" (the relevant notice of which is laid down by Art. 415-bis of the Code of Criminal Procedure).

¹⁸ Protections are not guaranteed when the reporting person is held liable, even by a first instance court, for defamation or slander or otherwise for the same offenses committed with the complaint to the judicial or accounting authority or is held liable under civil law, on the same grounds, in cases of willful misconduct or gross negligence; in such cases, a disciplinary sanction may be imposed against the reporting person or complainant (cf. ANAC Directions at www.anticorruzione.it.)

3. PROCEDURE FLOW CHART



4. RESPONSIBILITY MATRIX

INTERNAL REPORTING

ACTIVITY	Reporting person (Whistleblower)	Manager	Facilitator	Manager of Departments concerned	Holder of disciplinary powers
Sending the report	M		C		
Receiving reports:		M			
- Issues an acknowledgement of receipt to the reporting person within seven days from the date of report receipt		M			
- Liaises with the reporting person and may request additional information therefrom, if necessary	C	M			
- Duly follows up on the reports received		M			
- Provides his feedback on the report within three months from the acknowledgement of report receipt or, if no such notice is given, within three months from expiration of the seven-day period from the submission of the report		M			
- Makes available clear information on the channel, procedures and prerequisites for making internal reports, as well as on the channel, procedures and prerequisites for making external reports.		M			
Preliminary investigation stage (preliminary verification of reports)		M			
- assessment regarding the fulfilment of the essential conditions with reference to the reporting person and the content of the report	C	M			
- checks on whether the circumstances represented in the report are grounded, in accordance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate to this end		M			

ACTIVITY	Reporting person (Whistleblower)	Manager	Facilitator	Manager of Departments concerned	Holder of disciplinary powers
- possible exchange of information with the reporting person to obtain clarification or supplementary documents	C	M			
- possible liaising with or request for documentation from the heads of the departments concerned and otherwise anyone in a position to offer input into the examination of the matter		M		C	
- possible request for support from the departments concerned and, where necessary, from professionals from outside the company		M		C	
Decision-making stage (assessment of reports and closure of reports)		M			
- orders the filing of the report, giving suitable reasons therefor, if it is believed that the allegations are manifestly groundless		M			
- forwards the documentation to the holder of disciplinary powers to verify the reported facts if it is believed that the allegations are grounded		M			C
- notifies the reporting person of the final outcome of the report and of the possible initiation of disciplinary proceedings	I	M			
Archiving and record keeping		M			

Legend:

R = Manager / C = Collaborator

I = Informed person

4. PROTECTION OF THE REPORTED PERSON

The reported person may not request to know the name of the reporting person, except where expressly provided for by law.

For the protection of the reported person, the actions and rights granted thereto by law remain unaffected.

During the preliminary investigation phase, the person concerned by the report (the reported person) may be heard, including through written comments and documents.

5. DISCIPLINARY SYSTEM

In compliance with current regulations, individual National Collective Labor Agreements and internal regulations, in case of Reports made in bad faith (slandorous or defamatory) or unlawful or irregular conduct, the Company shall adopt disciplinary sanctions:

- against those who are responsible for any act of retaliation or discrimination or otherwise unlawful damage, whether, direct or indirect, against the reporting person (or anyone who has collaborated in the investigation of the facts that are the subject of a report) for reasons related, whether directly or indirectly, to his or her report
- against the reported person for his or her ascertained responsibilities
- against anyone who breaches the confidentiality obligations set out in the Procedure
- against Employees, as provided by law, who have made a groundless report with malice or gross negligence.

Disciplinary measures will be proportionate to the extent and severity of misconduct, going as far as termination of employment in the most serious cases.

As for third parties (partners, suppliers, consultants, agents, etc.), the remedies and actions of the law apply in addition to the contractual clauses requiring compliance with the Code of Ethics.

For further details, please refer to the Organization Model “231” and the Company's Disciplinary System.

6. PERSONAL DATA PROTECTION

In the course of the procedure, the data controller (as defined by Art. 4 of Regulation (EU) 2016/679) is the Company¹⁹.

¹⁹ "Personal data related to the receipt and handling of reports shall be processed by the entities referred to in Article 4, as data controllers, in accordance with the principles set forth in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree No. 51 of 2018, providing appropriate information to the reporting persons and the persons concerned in accordance with Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned

The personal data processing policy in relation to whistleblowing reports (cf. Appendix C) is posted on the Company's institutional website and intranet.

Internal and external reports and related documentation shall be kept for as long as necessary for report processing, and in any case no longer than five years from the date of notification of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in the European and national legislation on the protection of personal data.

Legislative Decree no. 51 of 2018, as well as taking appropriate measures to protect the rights and freedoms of the data subjects" (Art. 13(4) of the Decree).