



## WHISTLEBLOWING

## PROCEDURE

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Version 2.0  
Date 3/24/2026

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## 1. FOREWORD

This procedure for handling Reports (Whistleblowing) is adopted to implement Italian Leg. Decree no. March 10, 2023, no. 24, which transposes Directive (EU) 2019/1937. The goal is to develop a secure, confidential, and accessible channel to receive, analyze, and process Reports relating to unlawful acts, irregularities, or significant violations, while guaranteeing the Whistleblower's confidentiality and prohibiting retaliation in the cases provided for by the legislation.

In addition to constituting a mandatory compliance safeguard for the purposes of regulatory compliance, the Whistleblowing reporting system is part of a broader system of governance aimed at encouraging the timely emergence of noncompliant conduct, protecting the integrity of the organization and the correctness of business processes, and making a tangible contribution to promoting an environment based on legality, integrity, transparency, and responsibility of Almaviva Group Companies.

The system serves as a cross-functional internal control tool integrated into the Organization, Management, and Control Model pursuant to Italian Leg. Decree no. 231/2001. It is functionally related to the voluntary certification standards adopted, where present and applicable to the various Group Companies.

In addition, this reporting system not only supports the timely identification and management of illegal or noncompliant conduct, but also produces structured information and data useful for monitoring ESG performance and contributes to nonfinancial reporting.

In compliance with the principles of confidentiality and data minimization, the evidence collected via Whistleblowing provides a solid contribution to defining indicators (KPIs) and evaluating the effectiveness of company policies, strengthening the contents of the sustainability Report and ensuring consistency with the international reporting standards and the requirements provided for by European legislation.

As better specified below, the violations protected by Italian Leg. Decree no. 24/2023 also include those relating to the Organization, Management, and Control Model pursuant to Italian Leg. Decree no. 231/2001. Violations of Model 231 include not only those referring to predicate offences, but also noncompliance with protocols, procedures, policies, and management systems adopted by Group Companies, which are part of the Model itself or essential for its implementation.

### 1.1 Purpose

The procedure is designed to regulate the process of receiving and handling Reports (so-called Whistleblowing), pursuant to Italian Leg. Decree no. 24 of 2023, which may be 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”). The procedure is also designed to regulate how the related investigation is 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 retaliation<sup>1</sup>.

The scope of application corresponds to that described in Italian Leg. Decree no. 24 of 2023 and relates to all the violations provided for in the aforementioned Decree, as better specified in the following sections.

This procedure, which is attached to the Organization, Management, and Control Models of the Companies pursuant to Italian Leg. Decree no. 231 of 2001, is also designed to duly inform all recipients of the Whistleblowing provisions established in Italian Leg. Decree no. 24 of 2023<sup>2</sup>.

To this end, the information contained in the document, together with the link to access the Platform, operating instructions for the use of reporting channels, and the Privacy Policy are published in a special section on the Company website and Company intranet.

For anything not expressly indicated in the procedure, reference is made to Italian Leg. Decree no. 24 of 2023, the ANAC Guidelines published with Resolution no. 311 of 2023, and the regulations and operating instructions available on the ANAC institutional website.

## 1.2 Scope of Application

This procedure applies to Group Companies in Italy (“**Group Companies**”).

For foreign companies, whether located within the European Union (and therefore subject to EU Directive 2019/1937) or in non-EU countries, specific and adequate safeguards must be adopted in accordance with the applicable local legislation.

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<sup>1</sup> In compliance with Italian Leg. Decree no. 24 of 2023, all Group Companies have independent reporting channels, except for companies with fewer than 249 employees, which may use a shared reporting channel.

<sup>2</sup> As per the ANAC Guidelines of July 12, 2023, (“Establishment of reporting channels”): “The public and private entities falling under Italian Leg. Decree no. 24/2023, after consulting trade union representatives or trade union organizations pursuant to Art. 51 of Italian Leg. Decree no. 81/2015 (i.e., the trade unions that are the most representative nationally, union officials of the latter, or the single trade union representative body), adopt a special organizational act to define the procedures for receiving and handling Reports and setting up and activating appropriate internal 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 should be appropriate and proportionate to the purposes of the Whistleblowing procedure.

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

To be considered adequate, internal reporting channels must also guarantee the confidentiality of the following through the use of encryption tools if IT tools are used:

- the Reporting Person;
- the Facilitator;
- the person concerned or other individuals referred to in the report;
- the content of the Report and related documentation.”

### 1.3 References

- ✓ Organization Model “231”
- ✓ Disciplinary Code
- ✓ Code of Ethics and Code of Conduct
- ✓ QX-ZY-000-000 – Almaviva Group Corporate Policy: Quality, Safety, and Business Continuity; Environmental Stewardship and Energy Efficiency; Social Responsibility; Occupational Health and Safety; Diversity, Equity and Inclusion
- ✓ QX-LO-000-0007 – Almaviva Group Anti-Corruption Policy
- ✓ QX-XP-000-0001 – Attachment A: Addresses for using reporting channels (postal / mailing addresses) and identification of the Whistleblowing Managers of each Group Company
  - ✓ QX-XP-000-0002 – Attachment B: Whistleblowing form for reporting unlawful conduct.
- ✓ 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
- ✓ ITALIAN LEG. 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 Italian Law September 29, 2000, no. 300.”
- ✓ ITALIAN LEG. DECREE no. 24 of 2023, “Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 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 on “Protection of persons who report breaches of Union law”;
- ✓ Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 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 no. 311 of 2023 “*guidelines on the protection of persons who report breaches of European Union law and national regulatory provisions. Procedures for submitting and managing external reports*”;
- ✓ ANAC Resolution no. 478 of November 26, 2025 containing the “ANAC Guidelines on internal reporting channels”;
- ✓ ANAC Resolution no. 479 of November 26, 2025 which amended Resolution no. 311 of July 12, 2023 containing the “Guidelines on the protection of persons who report violations of national regulatory provisions – Procedures for submitting external reports”;
- ✓ Italian Leg. Decree no. 211 of 2025 containing new regulations on restrictive measures of the European Union, which amended Art. 1 of Italian Leg. Decree no. 24 of 2023, including violations relating to such measures in the list of those provided for by the aforementioned Decree.

### 1.4 Record of Changes

Version No.	Description	Issue Date
1.0	<p>This procedure replaces the existing procedure "QX-PP-000-0001 – Whistleblowing Procedure."</p> <p>The procedure incorporates the observations that emerged following verification by the DNV Certification body for ISO 37001. Specifically, the following sections were updated: 1. Introduction, 1.2 Scope of Application, 1.3 References, 2.1 Subject of the Report, 2.2 Content of the Report, 2.3.1 Internal Reporting Channels, 2.4.1 Receipt of the Report – Report Management Procedure, 2.4.2 Preliminary Investigation, 2.4.3 Decision-Making and Reporting, 2.4.4 Archiving and Record Keeping, 2.7 Whistleblower Confidentiality Protection. Inserted Section 2.2.1. Anonymous Reports.</p>	7/17/2025
2.0	<p>The procedure incorporates the provisions set out in ANAC Resolutions 478 and 479 of November 26, 2025, including:</p> <ul style="list-style-type: none"> <li>- Update to the ANAC table of reporting channels for companies with fewer than 50 employees, those that do not adopt Model 231 and do not fall within sensitive sectors;</li> <li>- Adaptation to regulations recently introduced by Italian Leg. Decree no. 211 of 2025 containing new regulations on restrictive measures of the European Union, which amended Art. 1 of Italian Leg. Decree no. 24 of 2023, including violations relating to such measures in the list of those provided for by the aforementioned Decree.</li> </ul> <p>Note that this update does not involve substantial changes to the structure of the procedure, but constitutes formal compliance and regulatory coordination aimed at ensuring alignment with the most recent applicable provisions and guidelines.</p>	3/24/2026

For the sake of completeness, the record of changes relating to the previous version of the procedure, identified by code QX-PP-000-0001, is provided below.

Revision No.	Description	Issue Date
1.0	First issue	6/30/2023

## 1.5 Acronyms and Glossary

<b>Definitions</b>	
<b>Model 231</b>	Organization, Management and Control Model adopted by Group Companies pursuant to Italian Leg. Decree June 8, 2001, no. 231.
<b>Company</b>	Almaviva Group Companies
<b>Group</b>	Almaviva Group
<b>Whistleblowing</b>	A system to protect employees or collaborators reporting unlawful conduct (Art. 2(1)(a) of Italian Leg. Decree no. 24 of 2023) aimed at regulating the reporting process within the Company for crimes, unlawful conduct, breaches or other irregularities defined by the aforementioned decree by a person who becomes aware of them by way of his or her employment and which establishes for the Reporting Person (so-called Whistleblower) a specific system of protections, which are also recognized by law when discriminatory and retaliatory measures are implemented against the latter due to the report.
<b>Whistleblowing Report or Report</b>	a Report sent by a qualified person (Whistleblower) concerning unlawful conduct of which the Reporting Person becomes aware due to the employment/collaboration.
<b>Internal Reporting</b>	Written communication of information on breaches, submitted through the Company's internal reporting channel.
<b>External Reporting</b>	The written or oral communication of information on breaches, submitted through the external reporting channel to ANAC, under Article 7 of Italian Leg. Decree no. 24 of 2023.
<b>Public Disclosure</b>	Making information about violations publicly available through the press, electronic means, or any means capable of reaching a large number of people.
<b>Complaints to the Judicial Authority</b>	Contacting the judicial authorities to file a complaint of illegal conduct of which an individual has become aware in a public or private work-related context.
<b>Unlawful Conduct</b>	The breaches defined in Art. 2(1)(a) of Italian Leg. Decree no. 24/2023.
<b>Report Manager or Manager</b>	A person or dedicated independent internal office with specifically trained staff, or an external entity <sup>3</sup> entrusted with managing the reporting channel.
<b>Whistleblower or Reporting Person</b>	A person who reports, publicly discloses, or reports to the judicial or accounting authorities with information on breaches of national or European Union laws that harm the public interest or

<sup>3</sup> Management of the reporting channel for each of the Companies, 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" that the Reporting Person works for, albeit belonging to the same Group.

<b>Definitions</b>	
	the integrity of the public administration or private entity, acquired in a public or private work-related context. This includes employees, consultants/self-employed collaborators or employees, or collaborators of companies supplying goods and services or carrying out works on behalf of the Company, paid and unpaid volunteers and trainees, shareholders and persons with administrative, management, control, supervisory, or representation roles, even where such functions are exercised de facto, who report unlawful conduct, crimes or irregularities of which they have become aware due to their employment relationship.
<b>Facilitator</b>	A natural person who assists a Reporting Person in the reporting process, working in the same work-related context and whose assistance must remain confidential.
<b>Whistleblowing Platform (Platform)</b>	An IT tool adopted for submitting and managing internal Whistleblowing Reports, accessed through the Almaviva Group institutional website, in the appropriate section of each Group Company.

<b>Abbreviation</b>	<b>Full Expression</b>
<b>ANAC</b>	National Anti-Corruption Authority
<b>TOR</b>	<i>Onion Routing</i> (free software that enables anonymous navigation on the Internet)

## 2. OVERVIEW

### 2.1 Subject of the Report

"Report" means the communication of violations—including well-founded suspicions—of national or European Union regulatory provisions that harm the public interest or the integrity of the Company with which the Whistleblower or Reporting Person has one of the qualified legal relationships provided for by Italian Leg. Decree no. 24 of 2023, as well as the restrictive measures of the European Union referred to in Chapter I bis of Title I, Book II of the Penal Code, as well as Art. 12, paragraph 1 bis, of Italian Leg. Decree no. 286 of 1998<sup>4</sup>.

Violations, i.e., conduct, acts, or omissions described in the Report, to which the provisions of Italian Leg. Decree no. 24 of 2023 apply, are those specified by the legislation in Art. 2, paragraph 1, letter a) of the Decree.

In particular,

- For companies that have employed an average of at least 50 employees (with permanent or fixed-term employment contracts) in the last year<sup>5</sup> or that, regardless of the number of employees, operate in the sensitive sectors<sup>6</sup> referred to in parts I, B and II of Annex 1 of Italian Leg. Decree no. 24 of 2023—financial services, products and markets, and prevention of money laundering and terrorist financing, environmental protection and transportation safety—the following violations fall within the scope:

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4 With Italian Leg. Decree no. 211 of December 30, 2025, effective as of January 24, 2026, and implementing Directive (EU) 2024/1226, a new Chapter I-bis of Book II ("Crimes against the common foreign and security policy of the European Union") was introduced in the Penal Code, providing for detailed criminal and administrative sanctions for violations of the restrictive measures of the European Union (so-called EU sanctions).

The main cases include:

- the violation and circumvention of EU restrictive measures (Art. 275-bis of the Italian Penal Code);
- violation of the disclosure obligations relating to funds and economic resources of designated entities (Art. 275-ter of the Italian Penal Code);
- violation of the conditions for authorizations issued with respect to restrictive measures (Art. 275-quarter of the Italian Penal Code);
- aggravated, attenuated and culpable hypotheses relating to such conduct (Art. 275-sexies, 275-quinquies and 275-septies of the Italian Penal Code).

For the purposes of Whistleblowing, Art. 7 of Italian Leg. Decree no. 211/2025 expressly extended the scope of application of Italian Leg. Decree no. March 10, 2023, no. 24, including among the "violations" subject to reporting:

- conduct referring to the new crimes referred to in Art. 275-bis–275-decies of the Italian Penal Code; and the violations referred to in Art. 12, paragraph 1-bis, of Italian Leg. Decree no. July 25, 1998, no. 286 concerning illegal immigration. In particular, paragraph 1-bis punishes conduct that facilitates the entry, transit, or illegal stay of third-country nationals when done in violation of the provisions of the European Union law or national legislation implementing an EU restrictive measure.

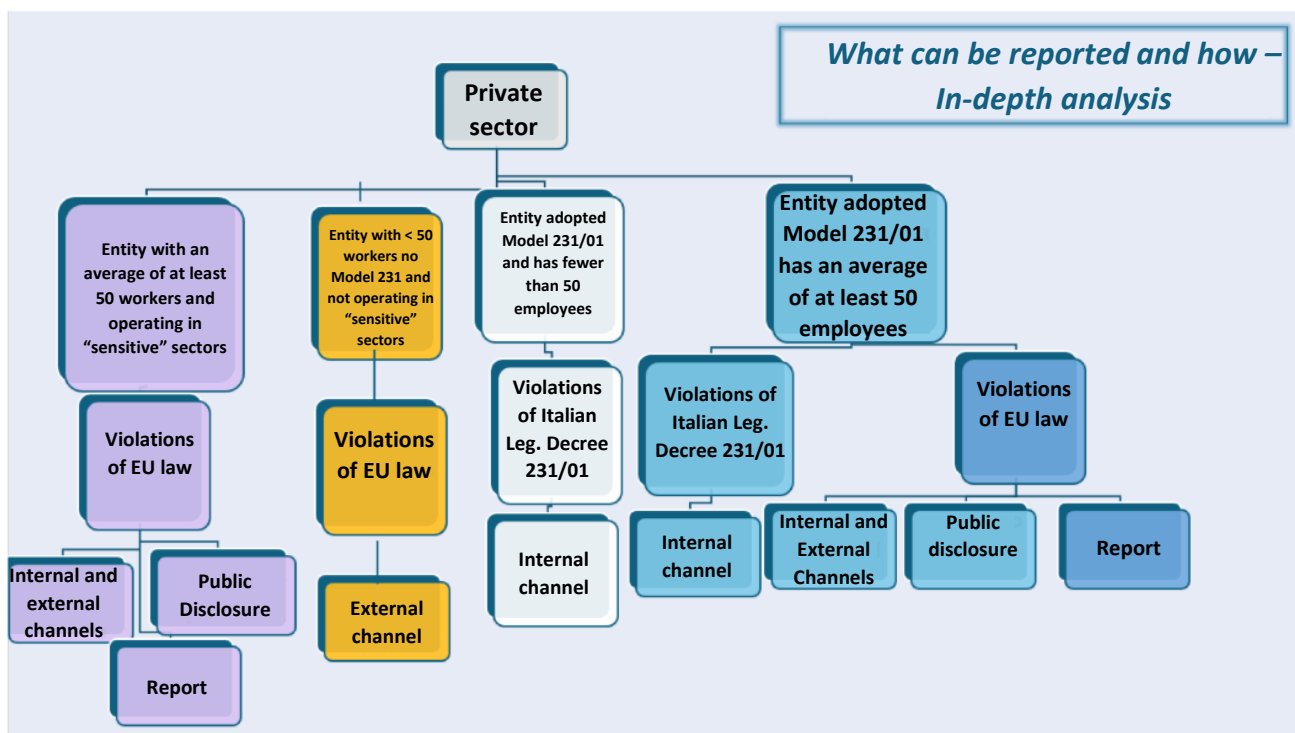
<sup>5</sup> For the purposes of calculating the average number of employees, reference should be made to the average value of employees (INPS data processing) on 12/31 of the calendar year preceding the current year contained in Chamber of Commerce records. When the company has been newly established, since this figure is updated quarterly, reference should be made to the average value calculated in the latest company record.

<sup>6</sup> For companies operating in sensitive sectors with fewer than 50 employees, violations relating to Italian Leg. Decree no. 231 of 2001 are relevant only if the company has adopted an Organization, Management, and Control Model.

- unlawful conduct pursuant to Italian Leg. Decree no. 231 of 2001 or violations of the Organization, Management and Control Models provided for therein, where violation also refers to violations of company procedures, policies, protocols, and adopted voluntary certification standards, when present and applicable to the various Group Companies;
  - 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, including breaches of European Union regulations on competition and state aid, as well as breaches affecting the internal market connected with acts that infringe corporate tax rules or mechanisms, the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax rules;
  - acts or conduct that undermine the purpose or objectives of the provisions set forth in European Union legislation in the aforementioned sectors.
- For companies that have adopted an Organization, Management, and Control Model, even if they have not employed an average of at least 50 employees in the last year, the following violations fall within the scope:
- unlawful conduct pursuant to Italian Leg. Decree no. 231 of 2001 or violations of the Organization and Management Models provided for therein, where violation also refers to Company procedures, policies, protocols, and adopted voluntary certification standards, when present and applicable to the various Group Companies.
- For companies employing an average of fewer than 50 employees, which have not adopted an Organization and Management Model pursuant to Italian Leg. Decree no. 231/2001 and that do not operate in the sensitive sectors referred to in the Annex to Italian Leg. Decree no. 24/2023, although mandatory activation of the internal reporting channel is not required, the report may be submitted directly to ANAC through the external channel pursuant to Art. 6, paragraph 1, letter a) of Italian Leg. Decree no. 24/2023, in the event of:
- acts or omissions that harm the financial interests of the European Union;
  - acts or omissions concerning the internal market, including breaches of European Union regulations on

competition and state aid, as well as infringements concerning the internal market relating to acts that infringe on corporate tax rules or mechanisms, the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax rules;

- acts or conduct that undermine the purpose or objectives of the provisions set forth in European Union legislation in the aforementioned sectors.



Source: ANAC Resolution no. 311 of 2023, amended by Resolution no. 479 of November 26, 2025.

Moreover, the reported unlawful conduct must concern situations, facts, or circumstances of which the Reporting Person becomes directly aware due to employment/collaboration, which therefore also includes information acquired on the occasion of and/or due to performing the work duties and/or collaboration, albeit in a casual manner.

a Report may be submitted:

- A. in the course of 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.

Pursuant to Italian Leg. Decree no. 24 of 2023, the following **may not be the subject of a Report**:

- disputes, claims, or requests related to the personal interests of the Whistleblower or the person who filed the complaint with the judicial authority, pertaining exclusively to their individual employment relationships<sup>7</sup>;
- reports of violations that are already subject to compulsory regulation under European Union or national laws indicated in Part II of the Annex to the Decree on financial services, products and markets and prevention of money laundering and terrorist financing, transportation safety, and environmental protection;
- reports of breaches of national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under relevant secondary legislation of the European Union.

## 2.2 Content of the Report

For correct analysis, management, and verification of the Report, it is important that the Whistleblower provides, as applicable, all the information useful for assessing the validity of the events presented and for initiating any investigations, including:

- a. the time and place under which the reported events occurred;
- b. the personal details or other identifying elements (such as the person's position and the department in which they work) enabling the identification of the person(s) who carried out the reported facts or to whom the reported facts can be ascribed;
- c. the details of the Reporting Person, indicating his or her position or role within the entity (unless it is an anonymous report);
- d. any other individuals who may provide information on the reported facts;
- e. any documents that may substantiate the accuracy of such events;
- f. any additional information that may help verify the reported events.

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<sup>7</sup> The following, for example, are excluded: Reports concerning labor disputes and pre-litigation phases, discrimination between colleagues, interpersonal conflicts between the Reporting Person and another worker or hierarchical superiors, or Reports relating to data processing pertaining to the individual employment relationship in the absence of damage to the public interest or the integrity of the public administration or private entity (see ANAC Resolution no. 311 of 2023, p. 29). In addition, information on violations that can be reported does not include information that is clearly unfounded, information that is already fully in the public domain, or information acquired only on the basis of indiscretion or rumors with scarce reliability (so-called rumors) (see ANAC Resolution no. 311 of 2023, p. 27).

### 2.2.1. Anonymous Reports

Anonymous Reports are allowed, both on paper and through the company IT Platform. The IT Platform may also be used to transmit anonymous Reports through the TOR network, which not only protects the contents of the communication, but also guarantees the anonymity of interactions between the Whistleblower and the application, preventing the identification of the IP address by the recipient or any technical intermediaries.

According to what is stated in the ANAC Guidelines no. 311 of July 12, 2023, anonymous Reports may be treated in the same way as ordinary Reports, provided that they are adequately substantiated, i.e., they contain concrete, clear and sufficient information to enable the start of a preliminary investigation.

The Company Whistleblowing Manager, who is responsible for receiving Reports through internal channels, is required to record the anonymous Reports received and keep the documentation for a maximum of five years from the date of receipt.

This meets the need to ensure the traceability of the Report in the event that the Whistleblower (or other Reporting Person) subsequently notifies ANAC that he or she has suffered retaliatory measures attributable to the specific Report or anonymous complaint.

Since anonymous Reports do not enable identification of the Whistleblower, the confidentiality protection system provided for by Italian Leg. Decree no. 24/2023 does not apply. It is understood, however, that if the Whistleblower's identity is subsequently ascertained, the retaliation provided for by current legislation is still prohibited<sup>8</sup>.

### 2.3 Reporting Channels

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

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

As a matter of priority, Whistleblowers are invited to use the internal channel provided by the Company as the primary tool to ensure confidential, timely, and effective Report management.

Only when specific conditions provided for by Italian Leg. Decree no. 24/2023 are met—such as the ineffectiveness of the internal channel, the risk of retaliation, or situations of imminent danger to the public interest—is it possible to resort to external Reporting or public disclosure.

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<sup>8</sup> Likewise, in cases of a Report or complaint to the judicial or accounting authority or an anonymous public disclosure, the protection measures against retaliation are applied if the Reporting Person is subsequently identified and retaliated against.

It is important to note that pursuant to this Decree, external reporting and public disclosure are not permitted for violations falling under Italian Leg. Decree no. 231/2001 and the related Organization, Management, and Control Model, which must be managed exclusively through the internal channels set up by the entity.

### 2.3.1 Internal Reporting Channels

In compliance with Italian Leg. Decree no. 24 of 2023, the ANAC Guidelines and national and international best practices on reporting channels, the Companies have set up multiple reporting channels, both written and oral, as alternatives to one another to ensure the effectiveness of the reporting process and provide broad and unrestricted access to anyone wishing to submit a Report. Internal Reports intended for the Company's Whistleblowing Manager may be submitted in the following ways<sup>9</sup>:

- a) **Submission via IT Platforms** for the submission/receipt and management of whistleblowing reports.

The Platform provides a guided electronic form that enables whistleblowers to prepare and submit whistleblowing reports containing the information required under the section “Content of the report”, in accordance with the ANAC Guidelines.

An audio file can be attached through the Platform (oral channel).

In accordance with current laws, the Platform ensures the utmost protection of the confidentiality of the Reporting Person's identity, the content of the Report itself, and its attached documentation, as it immediately encrypts the Report using tools and an encryption protocol that ensure their inalterability.

The IT Platform is therefore the preferred channel, given that it is equipped with encryption mechanisms to better guarantee the security and technological confidentiality of the reporting process and maintain the confidentiality of the data and information contained therein.

The IT Platform is accessed directly from the home page of the Group institutional website in the appropriate section concerning each Group Company: [Link to access the Group Company Platforms](#)

- b) **Paper submission of the Report** (regular mail or registered mail with return receipt addressed to the person handling the report), bearing the words “To the attention of the Whistleblowing Manager – Personal Confidential” on the outside, by **postal service to the**

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<sup>9</sup> On this point, the Decree provides that “Public sector entities and private sector entities, after consulting the trade union representatives or trade union organizations pursuant to Article 51 of Italian Leg. Decree No. 81 of 2015, activate their own reporting channels, which ensure, including through the use of 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).

**address of the registered office** (see attachment a for the Company's regular mail and email addresses).

the Report may be made using the special “Whistleblowing form” available on the Almaviva Group institutional website (see Attachment C) and intranet. **In addition, persons interested in making a Report on paper must clearly indicate in the subject of the report the intention to keep their identity confidential and benefit from the protections provided in case of any retaliation resulting from the report.**

- c) **Request for a direct meeting (oral channel)**<sup>10</sup>, which can be made in writing via the Platform or on paper.

### 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 companies, Report handling may be entrusted to an “external party” outside the company, 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 by the Company to process personal data if the person is within the Company, and receive specific privacy training or, in the case of an external person, serve as data processor under a specific agreement with the Company;
- ensure independence and impartiality;
- receive appropriate professional training on Whistleblowing, including with reference to concrete cases<sup>11</sup>.

Whistleblowing Reports for the 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 Management, which will appoint another Whistleblowing Manager.

<sup>10</sup>ANAC Guidelines on Internal Reporting Channels (Resolution no. 478 of November 26, 2025).

<sup>11</sup> See ANAC Guidelines no. 311 of 2023.

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

## 2.4 Stages of the Internal Reporting Process

The internal reporting process consists of the following stages:

- receiving Reports;
- preliminary examination;
- preliminary investigation phase;
- decision-making stage (assessing and closing Reports);
- archiving and record keeping.

### 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 receipt<sup>12</sup> to the Reporting Person **within seven days from the date of Report receipt;**
- b) liaises with the Reporting Person and may request additional information from the individual if necessary;
- c) duly follows up on the Reports received by commencing and managing the preliminary investigation phase;
- d) provides feedback on the Report **within three months of the acknowledgement of Report receipt or, if no such notice is given, within three months from the expiration of the seven-day period following submission of the Report;**
- e) if request for a direct meeting is received (oral channel), the Manager must schedule the meeting within a reasonable time (no later than 10 days following receipt of the request) and promptly notify the Whistleblower;
- f) provides 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.

**If the Report is received by a party other than the person responsible for receiving or managing it, the Report must be promptly transmitted to the Report Manager, and no later than seven days after receipt, notifying the Whistleblower at the same time.**

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<sup>12</sup> Acknowledgement of receipt is automatic only if the Report is received through the portal (it is assigned a unique code).

### 2.4.2 Preliminary Examination

As a preliminary step, the Manager verifies that the Report was submitted by a person entitled to do so pursuant to Italian Leg. Decree no. 24/2023 and that the subject of the Report falls within the scope of application of said Decree (so-called subjective and objective prerequisites).

If the preliminary assessment shows that the Report does not meet the subjective and/or objective requirements provided for by Italian Leg. Decree no. 24/2023 and therefore does not qualify as a Whistleblowing Report pursuant to current legislation and this Procedure, the Manager shall transmit to the person responsible and/or internal office of the Company such that when the conditions are met, it may be treated as an ordinary Report according to applicable Company procedures.

The Manager shall promptly inform the Reporting Person of the change in Report classification and its possible transmission to another responsible figure.

Although the specific protections provided for by Italian Leg. Decree no. 24/2023 do not apply, the Manager may nevertheless guarantee the confidentiality of the Reporting Person's identity in compliance with the principles of proportionality and minimization of personal data with a view to greater protection of the Reporting Person and compatibly with the nature of the Report and investigative requirements.

### 2.4.3 Preliminary Investigation

In the preliminary stage, the Manager reviews and analyzes the Reports received.

More specifically, the preliminary phase involves the following activities<sup>13</sup>:

- assessment to determine if the essential conditions pertaining to the Reporting Person and content of the Report are met (see the section "Content of the Report");
- a check as to 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 interaction with or request for documentation from the heads of the departments concerned and anyone in a position to offer input into the matter;
- possible request for support from the departments concerned and, as necessary, from professionals from outside the company.

For oral reporting via a direct meeting, the interview is recorded by the Manager, subject to the Whistleblower's consent, on a device suitable for storage and listening, or by drafting a special Report

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<sup>13</sup> With respect to methodological methods, the ANAC 478 Guidelines of November 26, 2025 state that the investigation can be carried out according to investigative techniques pursuant to the UNI ISO 37008 standard on *internal investigations*.

that the Whistleblower must verify, where necessary, amend and sign.

In addition, if the content of the Report also concerns, whether individually or jointly, violations relating to the management systems adopted by the Companies, the Manager shall involve the competent figures in relation to their respective profiles in order to ensure a complete and effective investigation as well as the possible adoption of the appropriate corrective and/or preventive actions.

Specifically:

- with reference to SA 8000 Management Systems, the Report is shared with the Head of the Management System/Head of Quality and Customer Satisfaction;
- with reference to the ISO 37001 Anti-Bribery Management Systems, the Report is shared with the Compliance Manager, if one has been nominated;
- with reference to unlawful conduct pursuant to Italian Leg. Decree no. 231/2001 or violations of the Organization, Management, and Control Model, the Report is shared with the Supervisory Body for the relevant figures.

The functions receiving the information are bound by the same confidentiality obligations as those provided for the Manager, and they work in compliance with current legislation on the personal data protection, the principle of “*need to know*,” and the principle of data minimization.

Competent figures are involved in such a way that the autonomy and integrity of the individual Management Systems are preserved, as is the confidentiality of the identity of the Whistleblower and the information transmitted. To this end, any sharing takes place in an anonymized form if possible or in a manner that does not compromise the security of the channel or the adopted encryption. As appropriate, the discussion can also take place verbally, limiting the circulation of written information to the elements that are strictly necessary.

The Manager may also transmit the Report to the responsible figures at a later time if other relevant information emerges from the investigation. Likewise, if the Report does not fall within the scope of application of Italian Leg. Decree no. 24/2023 but nevertheless presents elements of possible violation with respect to other management systems, regulations, or Company procedures adopted by the Companies, the Manager shall forward the information to the competent functions, in accordance with the same confidentiality and data protection.

#### **2.4.4 Decision-Making and Reporting**

Following the preliminary investigation, the Manager:

- orders the Report to be closed, stating adequate reasons where it is found to be clearly and manifestly unfounded or irrelevant for the purposes of Italian Leg. Decree no. 24 of 2023;

- forwards the documentation to the person holding disciplinary powers<sup>14</sup> to verify the reported events <sup>15</sup>where the report appears well founded.

In addition, the Manager must notify the Reporting Person of the final outcome of the Report and the possible initiation of disciplinary proceedings as set out in section 2.7 “*Whistleblower Confidentiality Protection*.”

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

In particular, the Manager prepares an annual summary report relating to management of the Reports received.

In compliance with confidentiality standards, the summary aggregates information such as: the total number of Reports received, their subject, any investigative activities conducted, the results, and action taken. By way of example, the actions include filing of the Report and the adoption of corrective measures or possible transmission of documentation to the person holding disciplinary power.

The summary is sent to the Company’s main control and governance bodies, and in particular: the Supervisory Body, the Board of Directors, the Board of Auditors and, if they have been nominated, the people or figures responsible for supervising the management systems adopted by the companies. This reporting activity also holds strategic importance for nonfinancial reporting, as the data contained in the summaries contribute to the sustainability report, providing objective elements for assessing the effectiveness of company policies on ethics, integrity, and transparency.

#### **2.4.5 Archiving and Record Keeping**

Regardless of the way in which Reports were submitted (electronic, oral, or paper), they must be archived and stored in full compliance with the principles of confidentiality and traceability, as provided for by Italian Leg. Decree no. 24/2023 and current legislation on personal data protection.

To this end, specific organizational and technical measures are adopted to ensure data security, protection of the Whistleblower’s identity, and correct document management at every stage of the process.

The storage methods provided for each reporting channel are set out below.

Reports sent through the IT Platform are managed through a workflow tracking system, which monitors every step of the process. All Reports flow into a protected summary database designed to ensure confidentiality of the processed data.

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14 The holder of disciplinary power for employees is Group People Management. To correctly identify the person holding disciplinary power in other cases, reference is made to each Company’s disciplinary system.

15 When forwarding the Report to these parties, the protection of the Reporting Person’s confidentiality is always ensured.

All documentation—including the information acquired or produced during the analysis, verification, and investigation phases—is stored securely through the use of encryption systems and appropriate IT security measures, in accordance with current legislation on personal data protection.

Reports made on paper are stored together with all the related documentation in a locked cabinet in the Manager's office, with the identifying data of the Reporting Person carefully separated from the remaining documentation.

The originals of the Reports are archived and stored in a special protected environment to allow the different stages of the process to be reconstructed and ensure the confidentiality and protection of the personal data of the Reporting Person and the reported person.

If the Report was submitted orally, the recording, transcription, and minutes of the meeting are kept in a protected environment by the Manager, who will also separate the Whistleblower's identifying data from the remaining documentation.

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

## **2.5 External Reporting Channel (ANAC), Public Disclosure and Complaints to the Judicial Authorities**

Without prejudice to the preference for internal channels, as clarified by the ANAC Guidelines, Italian Leg. Decree no. 24 of 2023 regulates the conditions and manner by which the Reporting Person may exercise the right to make an External Report where one of the conditions set out below is met.

The manner in which the Reporting Person can make an External Report to ANAC is defined by ANAC and indicated in a dedicated section of the ANAC website <https://whistleblowing.anticorruzione.it/#/>.

More precisely, a Report may be made directly through the external channel if:

- mandatory activation of the internal reporting channel within the work-related context is not required, or said channel, even if it is mandatory, is not active or, even if it is active, does not comply with legal requirements;
- the Reporting Person has already made an Internal Report which was not followed up<sup>16</sup>;
- the Whistleblower has reasonable grounds to believe, based on the specific circumstances alleged and information that can actually be acquired—and therefore not based on mere inference—that, if an internal Report were made:

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<sup>16</sup> Such is the case when 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 may result in the application of administrative sanctions against the Companies by ANAC (see Art. 21 of Italian Leg. Decree no. 24 of 2023).

- it would not be addressed effectively due to the specific circumstances of the case. For example: if there is a well-founded fear that no action would be taken due to an agreement between the person receiving the Report and the person involved in the violation; evidence of unlawful conduct of which the Whistleblower is aware could be concealed or destroyed; or if the Whistleblowing Manager has a conflict of interest because the Report concerns the Manager directly as a reporting or reported person<sup>17</sup>;
  - it could give rise to a risk of retaliation. For example, if the Whistleblower has a well-founded fear of being subjected to retaliation due to administrative/company situations or events that have already occurred (e.g., if the subject has already been presented with the possibility of suffering prejudice in the event of a Report or is aware of previous retaliation or violations of confidentiality);
- the Report relates to violations other than those referred to in Italian Leg. Decree no. 231 of 2001, for which only the internal channel is provided;
  - the Whistleblower has reasonable grounds to believe that the breach may pose an imminent or manifest danger to the public interest.

Reporting persons may also make a direct public disclosure, pursuant to Art. 15 of Italian Leg. Decree no. 24 of 2023<sup>18</sup>, in the following residual cases, when:

- the Reporting Person previously made an internal and external Report or made an external Report directly and no response was given within the applicable time in relation to the measures planned or taken to follow up on the Reports;
- the Reporting Person has reasonable grounds to believe that the violation may pose an imminent or manifest danger to the public interest;
- the Reporting Person has reasonable grounds to believe that the external Report may entail a risk of retaliation or that there is a low prospect of the breach being effectively addressed due

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<sup>17</sup> See ANAC Guidelines no. 311 of 2023, updated with Resolution no. 479 of November 26, 2025.

<sup>18</sup> “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 previously made an internal and external report, or made an external report directly, under the conditions and in the manner provided for in Articles 4 and 7, and no response was 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 Italian Leg. Decree no. 24 of 2023).

to the particular circumstances of the case, such as those in which evidence may be concealed or destroyed or the person who received the Report may be in collusion with the perpetrator of the breach or involved in the breach<sup>19</sup>.

Finally, the Decree grants protected persons the right to file a complaint directly with the competent judicial authority in relation to unlawful conduct that they have become aware of in the course of the work-related context, as defined in this Procedure.

It is understood that the objective scope of the Reports governed by the Decree may also include violations other than events constituting a criminal offence, while recourse to the judicial authorities generally refers to criminally relevant conduct or facts susceptible to verification in court.

## 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, carried out due to the Report or complaint to the judicial authority or public disclosure, which causes or may cause unjust direct or indirect damage to the Reporting Person or to the person who made the Report amounts to unjustified damage<sup>20</sup>.

Examples of retaliatory conduct:

- suspension, lay-off, dismissal or equivalent measures;
- demotion or withholding of promotion;
- transfer of duties, change 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 such conversion would take place;
- failure to renew, or early termination of a temporary employment contract;

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<sup>19</sup> See 2023 ANAC Whistleblowing Procedure.

<sup>20</sup> The Whistleblower is also protected in the event that news or events covered by official, corporate, or professional secrecy are revealed in the Report "for just cause", or when there were reasonable grounds at the time of disclosure or publication to believe that the disclosure or publication of the information was necessary to reveal the violation and the Report, public disclosure, or complaint with the judicial or accounting authorities. In these cases, there is no civil, administrative, or criminal liability (e.g., for the crimes provided for in Art. 622 and 623 of the Penal Code).

- 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 imply that the person will not find employment in the sector or industry in the future;
- early termination or cancellation of a contract for goods or services;
- cancellation of a license or permit;
- requests to undergo psychiatric or medical examinations.

retaliation Reports in the public and private sector are handled by ANAC, which may rely on the cooperation of the civil service inspectorate and the national labor inspectorate for matters falling within their remit.

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

Once the Reporting Person proves that the Report was made in accordance with the law and he or she was subjected to retaliatory conduct, the burden of proving that such conduct is in no way related to the Report lies with the employer<sup>21</sup>.

To this end, it is essential that the person allegedly responsible provide all the elements necessary to infer that the measure taken against the Reporting Person was not retaliatory<sup>22</sup>.

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 context as the Reporting Person, the person making the complaint, or the person making a public disclosure and people 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 said person and hold a customary and current relationship with said person;
- to entities owned by or employing the Reporting Person, as well as entities that operate in the same work-related context as said persons.

The manner in which the Reporting Person—or another person among those indicated above—can make a retaliation Report to ANAC is defined by ANAC and indicated in a dedicated section on the ANAC website.

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<sup>21</sup> Thus, the burden of proof is reversed (Art. 17 of Italian Leg. Decree no. 24/2023). The burden of proving that the measure was taken for reasons unrelated to the report, public disclosure, or complaint lies with the Company and the person who implemented the measure.

<sup>22</sup> See ANAC Whistleblowing Procedure.

The Companies shall apply the appropriate disciplinary sanctions in the event that retaliatory measures to the detriment of the Whistleblower or the persons involved in the report are ascertained.

## 2.7 Whistleblower Confidentiality Protection

The Whistleblower's identity and any other information that can be inferred therefrom, either directly or indirectly, may not be disclosed without the express consent of the Whistleblower to persons other than those responsible for receiving or following up on Reports.

Confidentiality is also guaranteed with respect to Reports—whether internal or external—Confidentiality is also guaranteed in the case of internal or external reports made, at the reporting person's request, through a direct meeting with the person handling the report.

The confidentiality of the Reporting Person is protected even when the Report is made by means other than those set out in the Decree or it reaches personnel other than those authorized and responsible for handling Reports, to whom the Reports must nevertheless 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 reporting person's express consent, written notice stating the reasons for such disclosure:**

- **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 also essential for protecting the person concerned.**

In disciplinary proceedings, the identity of the Reporting Person may not be disclosed if the disciplinary charge is based on findings that are separate from and in addition to the report, even if they are consequential<sup>23</sup>.

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 disciplinary proceedings only if the Reporting Person expressly consents to the disclosure of his or her identity.

For Reports submitted on paper, 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);

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<sup>23</sup> See Art. 12 ("Confidentiality Obligations") of Italian Leg. Decree no. 24 of 2023

- each Report is assigned a unique code, which is communicated to the Reporting Person during the feedback process;
- the Whistleblower's name is separated from the content of the Report and replaced with the alphanumeric code assigned upon the initial entry in the appropriate Report record;
- the Report and paper documentation are kept in a closed cabinet;
- 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 Report Manager 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, the content of the Report, and the documentation attached thereto.

Through the aforementioned encryption protocol, the employee's identifying data are segregated in a dedicated section of the Platform accessible only to the Manager.

(Refer to Attachment D for further details on the operational and technical use of the Platform and ways to protect the confidentiality of the IT reporting channel).

In addition, to ensure the utmost confidentiality protection, access to the documentation concerning Reports and investigative activities is allowed only to the Whistleblowing Manager. In all cases, said access must fully comply with confidentiality obligations and the principle of data minimization.

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 the report, including the attached documentation, 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, starting by masking the data if other parties, for investigative reasons, need to be made aware thereof.

Confidentiality protection extends 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, as a natural person that assists the Whistleblower in the reporting process and operates within the same work-related context and whose assistance must remain confidential;
- ✓ to persons in the same work context as the Reporting Person, the person making the complaint, or the person making a public disclosure and people 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 said person and hold a customary and current relationship with said person;
- ✓ to entities owned by or employing the Whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure, as well as entities operating in the same work-related context as said persons.

The Whistleblower's identity therefore cannot be revealed and is protected in any context subsequent to the Report, except in cases where liability exists by way of slander or defamation pursuant to the provisions of the Penal Code or liability of a civil nature exists, and in cases where anonymity cannot be enforced by law (e.g., requests from the judicial authorities in the cases provided for by law, criminal, tax or administrative investigations, inspections by control bodies, etc.)<sup>24</sup>.

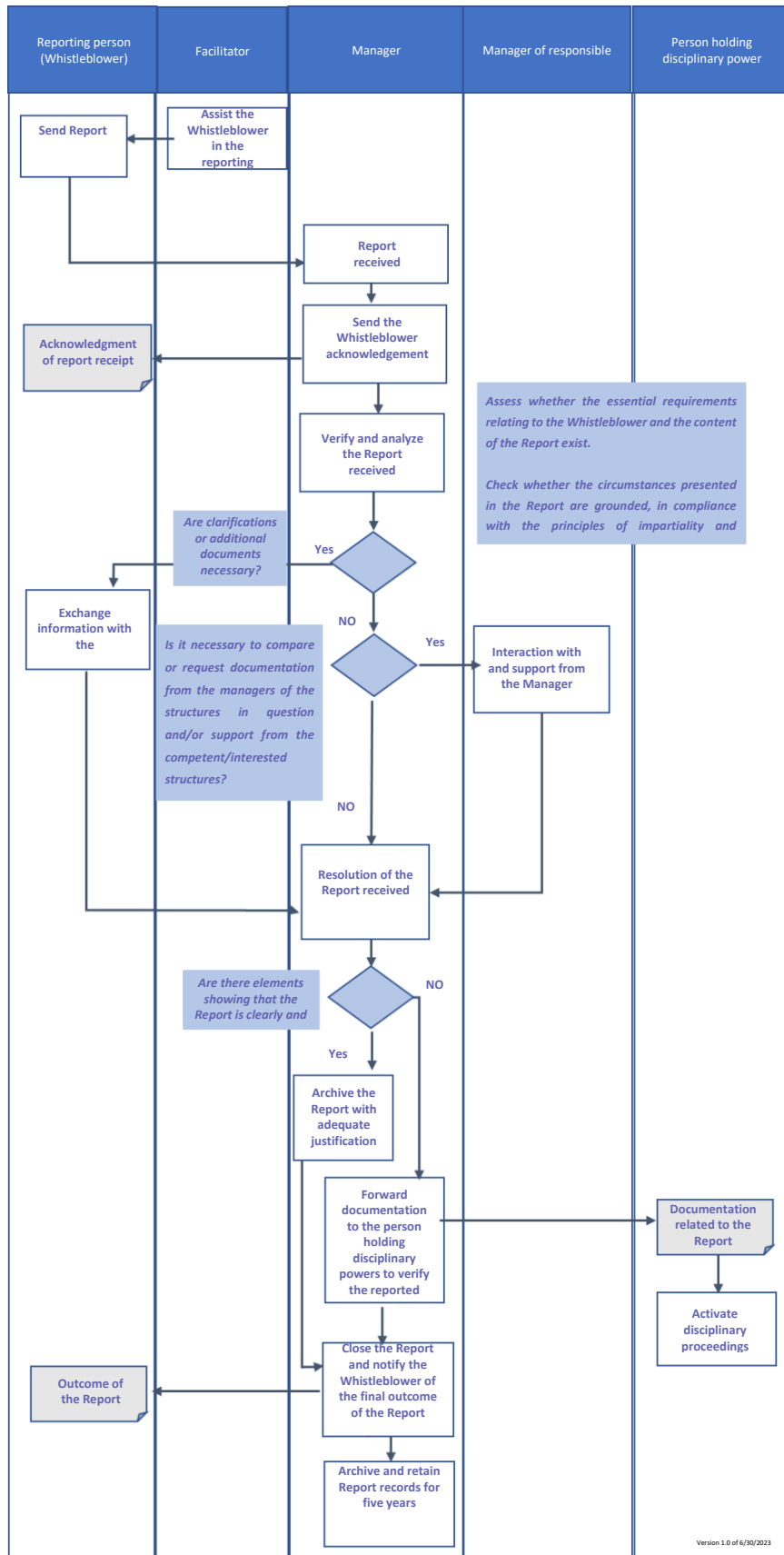
Any abuse of this procedure, such as Reports that are blatantly opportunistic and/or made for the sole purpose of harming the reported person or other individuals, and where it is established that the Reporting Person was aware that untrue information was being disclosed, as well as any other misuse or intentional instrumentalization of this Whistleblowing procedure, are also a source of liability in disciplinary and other competent venues<sup>25</sup>.

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24 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 Italian Code of Criminal Procedure. This provision establishes the obligation of secrecy on the actions performed in the preliminary investigation "until the defendant has knowledge of them and, in any case, no later than the end of the preliminary investigation."

25 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, disciplinary sanctions may be imposed against the Reporting Person or complainant (see ANAC Directions at [www.anticorruzione.it](http://www.anticorruzione.it)).

**3. PROCEDURE**



## 4. RESPONSIBILITY MATRIX

### INTERNAL REPORTING

ACTIVITY	Reporting Person (Whistleblower)	Manager	Facilitator	Manager of Relevant Structures or the Quality and Customer Satisfaction Manager and Supervisory Body	Holder of Disciplinary Power
<b>Sending the report</b>	M		C		
<b>Receiving Reports:</b>		M			
- Issues an acknowledgement of receipt to the Reporting Person within seven days from the date the Report was received		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 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 following submission of the report		M			
- Provides clear information on the channel, procedures, and prerequisites for making both Internal and External Reports.		M			
<b>Preliminary examination</b>		M			
<b>Preliminary investigation</b>		M			

ACTIVITY	Reporting Person (Whistleblower)	Manager	Facilitator	Manager of Relevant Structures or the Quality and Customer Satisfaction Manager and Supervisory Body	Holder of Disciplinary Power
- Assessment regarding whether the essential requirements are met with reference to the Reporting Person and the content of the report	C	M			
- Checks 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		C	
- Possible exchange of information with the Reporting Person to obtain clarification or supplementary documents	C	M			
- Possible interaction with or request for documentation from the heads of the departments concerned and anyone in a position to offer input into the matter		M		C	
- Possible request for support from the departments concerned and, as necessary, from professionals from outside the company		M		C	
<b>Decision-making stage (assessing and closing Reports)</b>		M			
- Orders that the Report be filed, giving suitable reasons therefor, if it is believed that the allegations are manifestly groundless		M			
- Forwards the documentation to the person holding disciplinary powers to verify the reported events if it is believed that the allegations are grounded		M			C

ACTIVITY	Reporting Person (Whistleblower)	Manager	Facilitator	Manager of Relevant Structures or the Quality and Customer Satisfaction Manager and Supervisory Body	Holder of Disciplinary Power
- Notifies the Reporting Person of the final outcome of the Report and possible initiation of disciplinary proceedings	I	M			
<b>Archiving and Record Keeping</b>		M			

Legend:

M = Manager(s)

C = Collaborator

I = Informed person

## 5. PROTECTION OF THE REPORTED PERSON

The identity of the reported person must be protected by subjects of the Companies, the Manager, ANAC, and the administrative authorities that receive Reports as part of their responsibilities, until proceedings initiated on the basis of the Report have concluded and in compliance with the same guarantees provided for the Whistleblower.

With the submission of each report, the reported person and other parties involved in the Report may not immediately receive a specific Privacy Policy regarding the processing of their personal data if there is a risk that providing such information would compromise the ability to effectively verify the validity of the Report or collect the necessary feedback.

At the reported person's request, the reported person may also be heard by means of a paper procedure through the acquisition of written observations and documents.

The reported person does not have the right to be informed of the related Report, except in the event that disciplinary proceedings are initiated against the reported person based in whole or in part on the Report.

The reported person may not ask to know the name of the Whistleblower, except as expressly provided for by law.

To protect reported persons, the actions and rights granted to them by law remain unaffected. Reported persons have the right to the legal defense contractually provided for in any disciplinary or judicial proceeding that follows the Report.

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

## 6. DISCIPLINARY SYSTEM

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

- against those responsible for any act of retaliation or discrimination or otherwise unlawful damage, whether direct or indirect, against the Reporting Person (or anyone who collaborated in investigating the events that are the subject of a report) for reasons related, either directly or indirectly, to the 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 make a groundless Report with malicious intent 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.

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

For further details, refer to Model 231 and the Company's Disciplinary Code.

## **7. PERSONAL DATA PROTECTION**

In the course of the procedure, the data controller (as defined in Art. 4, Regulation (EU) 2016/679) is the Group Company referred to in the Report, as it is the entity that determines the purposes and means of personal data processing for the purposes of handling the Report<sup>26</sup>.

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

Reports and the 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 European and national legislation on personal data protection.

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<sup>26</sup> "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 Italian Leg. 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 Italian Leg. 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).