

WHISTLEBLOWING POLICY

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INTRODUCTION

This procedure regulates the modalities and guarantees for the confidential forwarding of reports of violations and offences pursuant to Legislative Decree No. 24 of 10 March 2023 "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 29 October 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national legislation".

In particular, the document aims to define:

- a) the roles and responsibilities of the functions involved in the management of reports;
- b) the content of the report;
- c) the subjective scope of application;
- d) the procedure and channels to be used for reporting alleged violations;
- e) the management of the report and the procedure to be followed when an report is issued;
- f) the arrangements for informing the reporting person and the person concerned about the development of the procedure;
- g) the specific protection measures granted to persons issuing reports.

REGULATIONS AND GUIDELINES

- EU Directive No. 2019/1937 of the European Parliament and of the Council of 23 October 2019;
- Legislative Decree No. 24/2023 of 10 March 2023;
- ANAC Regulation for the management of external reports and for the exercise of the sanction power of ANAC in implementation of Legislative Decree No. 24/2023 of 10 March 2023, adopted by Resolution No. 301 of 12 July 2023;
- ANAC Guidelines on the Protection of Persons Reporting Violations of Union Law and the Protection of Persons Reporting Violations of National Laws, adopted by Resolution No. 311 of 12 July 2023.
- New Discipline "Whistleblowing" - Operational Guide for Private Entities - Confindustria ed. October 2023.

DEFINITIONS

For the purposes of this document, the following terms are assumed in their meanings stated by Legislative Decree. 24/2023:

Breaches	behaviours, acts or omissions affecting the public interest or the integrity of the public administration or private entity and consisting of: 1) administrative, accounting, civil or criminal offences not covered by Nos 3), 4), 5) and 6); 2) unlawful conduct relevant to the meaning of Legislative Decree no. 231 of 8 June 2001, or violations of the organisational models provided for therein, which do not fall under 3), 4), 5) and 6); 3) unlawful acts falling within the scope of European Union or national acts listed in the Annex to this Decree or of national acts implementing European Union acts listed in the Annex to the Directive (EU) 2019/1937, although not listed in the Annex to this Decree, relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product security and conformity; transport security; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems; 4) acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union; 5) acts or omissions relating to the internal market referred to in Article 26, paragraph 2 of the Treaty on the Functioning of the European Union, including breaches of European Union competition and State aid rules, as well as breaches concerning the internal market related to acts infringing the rules on corporation tax or the mechanisms the purpose of which is to obtain a tax advantage which nullifies the object or purpose of the legislation applicable to society; 6) acts or conduct which nullify the object or purpose of the provisions of Union acts in the areas referred to in Nos 3), 4) and 5);
Information on breaches	information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in the organisation in which the reporting person works or has worked or in another organisation with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches;
Report or (to) report	the written or oral communication of information on breaches;
Internal reporting	Communication of information on breaches, whether written or oral, within a legal entity in the private or public sector;
External reporting	Communication of information on breaches, whether written or oral, to the competent authorities;
Public disclosure or to publicly disclose	Make publicly available information on breaches through the press or electronic means or by means of dissemination capable of reaching a large number of people;
Reporting person	The natural person who reports or publicly disclose information on breaches acquired in the context of his or her work-related activities;
Facilitator	A natural person assisting a reporting person in the reporting process, in a work-related context and whose assistance should be kept confidential;
Work-related context	Current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire information on breaches and within which those persons could suffer retaliation if they reported such information;

Person concerned		The natural or legal person who is referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated;
Retaliation		Any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person;
Follow-up		Any action taken by the recipient of a report or any competent authority, to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal enquiry, an investigation, prosecution, an action for recovery of funds, or the closure of the procedure;
Feedback		The provision to the reporting person of information on the action envisaged or taken as follow-up and on the grounds for such follow-up;
Public entities	sector	The public administrations referred to in Article 1, paragraph 2, of Legislative Decree no. 165 of 30 March 2001, the independent administrative authorities of guarantee, supervision or regulation, economic public entities, bodies governed by public law referred to in Article 3, paragraph 1, letter d) of Legislative Decree n. 50 of 18 April 2016, public service concessionaires, public control companies and companies in house , as defined, respectively, by Article 2, paragraph 1, letters m) and o) of Legislative Decree 19 August 2016, n. 175, even if quoted;
Private entities	sector	entities, other than those covered by the definition of public sector entities, which: 1) have employed, in the last year, the average of at least fifty employees on permanent or fixed-term contracts; 2) fall within the scope of the Union acts referred to in Parts I.B and II of the Annex, even if in the last year they did not reach the average number of employees referred to in No 1); 3) are different from the subjects mentioned in number 2), they fall within the scope of Legislative Decree no. 231 of 8 June 2001 and adopt the organisational models provided for therein, even if they have not reached the average number 1 of employees in the last year).

RECIPIENTS

The recipients of this procedure are identified in accordance with the provisions of art. 3 co. 3 and 5 D.lgs. 24/2023 and belong to the following categories:

- The top management of the Company, shareholders and persons with functions of administration, management, control, supervision or representation;
- Employed persons;
- Self-employed persons and persons in a cooperative relationship;
- Partners, suppliers, consultants, freelancers and other stakeholders in relation to interest and who lend their activities to the Company;
- Any other subject the qualified relationship with the company, with reference to present or even past work or professional activities.

The measures for protection provided for in this procedure shall also apply where the report is issued in the following cases:

- As far as the working or collaboration relationship has not yet started, whether information on breaches is acquired during the selection process or at other pre-contractual stages;
- During the probationary period;

- After the termination of the legal relationship if the information about the violations has been acquired during the relationship itself.

These measures are also extended to:

- Facilitators, including any natural person assisting a reporting person in the reporting process, operating within the same business environment and whose assistance should be kept confidential;
- Persons in the same work-related context as the reporting person, of the person who has made a complaint to the Public Authority or of the person who has made a public disclosure and who are linked to them by a stable bond of affection or kinship within the fourth degree;
- To work colleagues of the reporting person or the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same working context of the same and who have a habitual and current relationship with that person.
- To entities owned by the reporting person or the person who has made a complaint to the judicial or accounting authority or who has made a public disclosure or for whom the same persons work, as well as entities operating in the same business environment as those persons.

SCOPE

The report may have as its object and concern behaviours, acts or omissions that affect the public interest or the integrity of the Company and that consist in:

- 1) administrative, accounting, civil or criminal offences not covered by numbers 3), 4), 5) and 6);
- 2) unlawful conduct relevant to the meaning of Legislative Decree no. 231 of 8 June 2001, or violations of the organisational models envisaged therein, which do not fall under the headings 3), 4), 5) and 6), even though the company has not formally adopted an organisational model, management and control;
- 3) offences falling within the scope of European Union or national acts listed in the Annex to this Decree or of national acts constituting the implementation of European Union acts listed in the Annex to the Directive (EU) 2019/1937, although not listed in the Annex to this Decree, relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product security and conformity; transport security; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- 4) acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
- 5) acts or omissions relating to the internal market as referred to in Article 26, paragraph 2 of the Treaty on the Functioning of the European Union, including breaches of European Union competition and State aid rules, as well as breaches concerning the internal market related to acts infringing the rules on corporation tax or the mechanisms the purpose of which is to obtain a tax advantage which nullifies the object or purpose of the legislation applicable to society;
- 6) acts or behaviour which nullify the subject matter or purpose of the provisions of Union acts in the areas referred to in Nos 3), 4) and 5).

The reporting process described in this document does not refer to:

- commercial communications;
- information of a purely delatory nature that does not relate to the violations referred to in Legislative Decree. 24/2023;
- disputes, claims or requests related to a personal interest of the reporting person or of the person who has made a complaint to the Public authority that relate exclusively to their individual employment relationships, or inherent in their working relationships with the hierarchically superior figures.

This is without prejudice to the application of the provisions on the exercise of the right of employees to consult their representatives or trade unions, and on protection against unlawful conduct or acts arising from such consultations.

CONTENT OF REPORTS

The reporting person is required to provide all the information necessary to enable the Reporting Manager to carry out diligent and appropriate checks to verify the validity of the facts reported and for the purposes of the preliminary examination of eligibility, in particular it must specify:

- personal details (name, surname, place and date of birth) or other information from which the identity of the reporting person can be established, directly or indirectly, indicating the position or function of the institution's organisation, except in the case of anonymous reporting;
- a contact address for subsequent updates;
- a clear and complete statement of the facts to be reported, including well-founded suspicions, concerning violations committed or which, on the basis of concrete evidence, could be committed in the organisation of the Company, as well as information concerning conduct aimed at concealing such violations.
- the particulars of the parties involved, to whom the breach is attributed, or other elements allowing their identification;
- the company's provisions, procedures, protocols and/or operating instructions that it assumes are violated;
- any document that can confirm or support the validity of the report;
- the desire to benefit from the privacy protections provided by Legislative Decree. 24/2023 on whistleblowing.

Any anonymous reports may be taken into account for further verification only when the information contained therein allows to conduct an appropriate investigation in accordance with the provisions of this procedure and articles. 4, 5 and 12 D.lgs. 24/2023.

DETAILS AND RECIPIENTS OF REPORTS

1) INTERNAL REPORTING

After consulting the trade union representatives, the Company has activated its own internal reporting channel referred to in Legislative Decree no. 24/2023, which guarantees the confidentiality of the identity of the reporting person, the person concerned and the person otherwise mentioned in the report, as well as the content of the report and its documentation.

The management of the reporting channel is entrusted to the Reporting Manager identified by resolution of the Board of Directors in the Supervisory Body appointed by the company pursuant to Legislative Decree no. 231/2001.

Reports can be made through the following methods:

- in written or oral form, by filling in and sending an online form to the URL <https://milanosesto.whistletech.online>;
- orally by a request for a direct meeting with the Reporting Manager within a reasonable time. In such cases, subject to the consent of the reporting person, the internal report can be documented by the Reporting Manager by registering on a device suitable for keeping and listening or by writing a transcription report. If the report is drawn up, the reporting person may verify, correct and confirm the report by signing it;
- at its request, the reporting person shall also be heard by means of a paper procedure through the acquisition of written observations and documents.

The internal report submitted to an entity other than the Reporting Manager shall be transmitted by the recipient and in compliance with the guarantees of confidentiality to the latter within seven days of its receipt, giving contextual news of the transmission to the reporting person.

If the Internal Report containing serious, precise and consistent elements concerns the same Reporting Manager, it must be transmitted to the Board of Directors, by hand delivery of any supporting documentation or by sending registered A/R or express courier addressed to the Company's headquarters, with the following wording: Reserved for the attention of the Board of Directors".

The Board of Directors, after having assessed collectively whether the internal Report is accompanied by the necessary information to verify its validity beforehand and to be able to start the subsequent in-depth activities,

it shall follow up the investigation by carrying out the investigation, including by making use of the company's expertise and, where appropriate, of specialised consultants, always in compliance with the confidentiality normally provided for in this field and the provisions contained in this document.

The investigation shall follow the procedure described in this procedure.

The decision of the Board of Directors is formalized through a written resolution.

2) EXTERNAL REPORTING

The Reporting Person may also submit an external Report to the National Anti-Corruption Authority (ANAC) albeit only on a residual basis and, specifically, only when the following conditions are met:

- i. the internal reporting channel adopted by the Company is not active or is active but does not comply with the provisions of Legislative Decree no. 24/2023;
- ii. the Internal Report submitted under the terms of this procedure has not been followed up;
- iii. the Reporting Person has good and substantiated reasons to believe that, if he made an internal Reporting, the same would not be effectively followed up, or the same could determine the risk of Retaliation;
- iv. the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- v. where the case of the conflict has not been regulated in the internal procedure, whether the reporting manager is in a situation of conflict of interest with respect to a specific report (for example, because it is reported or Reporting).

The external reporting channel set up by ANAC guarantees, like the internal channel referred to above defined by the Company, the confidentiality of the identity of the reporting Person, the content of the report, of the person concerned and of persons possibly involved in the Report.

External Reports are made in written form through the IT platform made available by ANAC on its website in the section dedicated to "Whistleblowing". The Report may also be made in oral form through telephone lines or voice messaging systems, or at the request of the reporting Person, through a direct meeting fixed within a reasonable time; how to access these channels and instructions are specified by ANAC on its website.

3) PUBLIC DISCLOSURE

The reporting Person is also guaranteed the possibility to make a public disclosure in the presence of one of the following conditions:

- i. the reporting person has previously carried out an internal and/or external report and has not received feedback within the time limits provided for by this procedure on the measures planned or taken to follow up the report;
- ii. the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- iii. the Reporting Person has reasonable grounds to believe that the External report may involve the risk of Retaliation or may not have effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or where there is a reasonable fear that the person receiving the Report may be colluding with or involved in the Breach.

PROCEDURE FOR THE MANAGEMENT OF REPORTS

The Company shall provide clear information on the modalities, conditions, procedure and guarantees for internal reporting, as well as on the channel, procedures and conditions for external reporting, by means of an informative communication published on the company website and delivered on request to external stakeholders involved in the scope of this procedure.

The following are outlined phases and related operational activities in charge of the Reporting Manager as a result of receiving a report.

1) RECEIPT AND REGISTRATION OF THE REPORT

The procedure for handling whistleblowing reports is initiated upon receipt of the report. Those who wish to make a written internal report can submit it by attaching the appropriate form in the manner indicated above.

This module provides the reporting Person with a guided path, structured through a series of questions and requests for supporting elements, aimed at describing in a clear, precise and detailed way the situation subject to the Report.

Reports must be based on precise and consistent facts. The reporting Person is invited to attach all the documentation proving the reported facts, refraining from undertaking independent analysis and deepening initiatives.

The Reporting Manager shall issue to the reporting person specific acknowledgement of receipt of the report within seven days of the date of receipt.

The Reporting Manager also issues, at the same time, an information note in which it is communicated that:

- Reports may not be used beyond what is necessary for the proper follow-up.
- The identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, shall not be disclosed without the express consent of the reporting person, persons other than those competent to receive or respond to reports, expressly authorised to process such data in accordance with Articles 29 and 32(4) of Regulation 2016/679 and Article 2-quaterdecies of the Personal Data Protection Code pursuant to Legislative Decree no. 196 of 30 June 2003.
- In the context of any disciplinary proceedings, the identity of the reporting person may not be disclosed where the challenge of the disciplinary charge is based on separate and additional findings with respect to the report, even if they are a consequence thereof. Where the dispute is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the report shall be usable for disciplinary proceedings only if the reporting person has given his or her express consent to the disclosure of his or her identity.
- Where the criminal liability of the reporting person for the offences of defamation or slander or in any event for the same offences committed by reporting the offence to the judicial or accounting authority or its civil liability is established, including by a judgment of first instance, for the same reason, in cases of willful misconduct or gross negligence, the safeguards provided for in this Chapter are not guaranteed and a disciplinary sanction is imposed on the reporting or complainant. This shall also apply in cases of reporting or reporting to an anonymous judicial or accounting authority or public disclosure, if the reporting person has subsequently been identified and has been retaliated, and in cases of reporting to institutions, the competent bodies and bodies of the European Union.

The internal report submitted to an entity other than the Reporting Manager shall be transmitted by the recipient and in compliance with the guarantees of confidentiality to the latter within seven days of its receipt, giving contextual news of the transmission to the reporting person.

The Reporting Manager then proceeds:

- Where not already done by means of any IT platforms, to the registration on register reserved for whistleblowing reports, assigning a unique progressive code, recording the date and time of receipt;
- The adoption of any appropriate security measures to prevent third parties from tracing the identity of the person issuing the report and the keeping of the report and the accompanying documentation in a secret place.

Where, at the request of the reporting person, the report is made orally during a meeting with the staff involved, it shall, with the consent of the reporting person, shall be documented by the personnel involved by recording on a device suitable for storage and listening or by means of a record. In case of minutes, the reporting person can verify, correct and confirm the minutes of the meeting by signing.

2) *PRELIMINARY ASSESSMENT OF RELEVANCE, DECLARATION OF INADMISSIBILITY AND DISMISSAL AS MANIFESTLY UNFOUNDED*

The Reporting Manager makes a preliminary assessment of the contents of the report received in order to:

- a) Ascertain the seriousness and relevance of the unlawful conduct attributed to the person concerned;
- b) Verify the presence of competing personal interests of the reporting person or other entities related to him or her;
- c) Where necessary, carry out verification activities and, in any case, ask the reporting person and/or any other parties involved in the report for the necessary and appropriate clarifications and/or additions,

including documentary ones, taking appropriate precautions to ensure the confidentiality of the reporting person.

The Reporting Manager declares the report inadmissible, proceeding with the relative archiving and informing the reporting person, in the following cases:

- Manifest lack of interest and/or relevance to the Company;
- Manifest incompetence of the Manager of the Reports with respect to the reported issues, which are outside the scope and the purposes of Legislative Decree no. 24/2023;
- Manifestly unfounded by the absence of factual evidence to justify the findings;
- Established generic content of the report of offence such as not to allow the understanding of the facts, or reporting of offences accompanied by inappropriate or inconsistent documentation;
- Production of documentation only in the absence of reporting of illegal conduct or irregularities.

The Reporting Manager provides Feedback to the Reporting Person within a reasonable time (and, in any case, within a maximum of 3 (three) months from the date of receipt of the Report) about the failure to pass the preliminary phase. This is without prejudice to any subsequent action by the Company on the grounds of failure to comply.

3) *PRELIMINARY PHASE*

The Reporting Manager is responsible for diligent follow-up of the reports received and maintains the interlocutions with the reporting person, with the possibility of requesting any useful or necessary additions from the reporting person.

Having successfully passed the preliminary screening of eligibility, the Reporting Manager shall manage and verify the validity of the circumstances represented in the reporting in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the hearing of the reporting person.

The Reporting Manager shall also hear the person concerned, to whom the breach is attributed, in particular if he so requests, including by means of a paper procedure, through the acquisition of written observations and documents, including through the reporting platform.

Correspondence with the reporting person is kept through the reporting platform or e-mail communications subject to strict confidentiality. In the latter case, the Reporting Manager will set up appropriate encryption and communication protection systems such as:

- Validity and possibility of consultation of e-mails sent by the Manager within a specific time frame;
- Ability to read the correspondence sent by the Manager from the only e-mail address of the sender, except the issue of specific "Pass-code" for access to the same from channels, profiles, different addresses, in default of which the e-mail will not be legible in any way;

Similar restrictions will apply in the case of downloading and printing of the sent correspondence.

Incoming communications will be accessible through personal and confidential credentials held only by the Reporting Manager.

4) *DISCLOSURE OF THE IDENTITY OF THE REPORTING PERSON SUBJECT TO OBTAINING EXPRESS CONSENT*

The Reporting Manager shall notify the reporting person by written communication, including through a platform, in case it is necessary to carry out the disclosure of the identity of the same for the purposes of the usability of the report in the context of disciplinary proceedings against the accused person.

The Reporting Manager then proceeds in the case outlined to the request and possible acquisition of the consent of the reporting person to the disclosure of his identity, otherwise the report will not be used in the related disciplinary procedure.

5) *NEWS ABOUT THE STATUS OF THE REPORT*

At any time, the reporting person may verify the progress of the procedure and request information from the Reporting Manager by sending a request, using the same methods used for the transmission of the report, through its platform.

Where there are no serious grounds for refusal (e.g. ongoing criminal investigations and corresponding secrecy obligations), the Reporting Manager shall reply to the request for information referred to in the previous paragraph within the time limit of 5 (five) working days starting from the date of receipt of the request.

6) REPORTING AND ACTION TAKEN

The Reporting Manager shall provide feedback to the report within three months of the date of the acknowledgement of receipt or, failing that, within three months of the expiry of the seven-day period following the submission of the report.

On the basis of preliminary emergencies, the Reporting Manager prepares an information note to the Board of Directors with a call for the formulation of an action plan and implementation of the necessary corrective and/or improvement actions.

The Reporting Manager monitors the implementation status and effectiveness of the actions taken by the Company.

RECORD KEEPING

Internal reports and related documentation shall be kept in the paper or digital archives of the Reporting Manager, including the reporting platform, for the time necessary to process the report and in any case not later than five years from the date of notification of the final outcome of the reporting procedure, in compliance with confidentiality obligations and the principles of lawfulness of processing.

MEASURES FOR PROTECTION

The protection measures provided for in Chapter III of Legislative Decree no. 24/2023 shall apply to the reporter and in particular:

- a) **Prohibition of retaliation** - the reporting person may not be targeted by retaliation on the basis of the report made, meaning:
 - a. Dismissal, suspension or equivalent measures;
 - b. Downgrading or no promotion;
 - c. Changing functions, changing the place of work, reducing salary, changing working hours;
 - d. Suspension of training or any restriction of access to it;
 - e. Negative merit notes or negative references;
 - f. Taking disciplinary or other measures, including financial penalties;
 - g. Coercion, intimidation, harassment or ostracism;
 - h. Discrimination or otherwise unfavourable treatment;
 - i. Failure to convert a fixed-term employment contract into an indefinite employment contract, where the worker had a legitimate expectation of such conversion;
 - j. Non-renewal or early termination of a fixed-term employment contract;
 - k. Damage, including to the reputation of the person, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
 - l. Listing improperly on the basis of a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future;
 - m. The early conclusion or cancellation of the contract for the supply of goods or services;
 - n. Cancellation of a licence or permit;
 - o. The request for submission to psychiatric or medical examinations.

Acts taken in violation of the prohibition of retaliation are void. Persons who have been dismissed because of the report are entitled to be reinstated in the workplace, pursuant to art. 18 L. 300/1970 or art. 2 D.lgs. 23/2015, due to the specific regulations applicable to the worker.

The reporting person who is the addressee of acts of discrimination shall also have the right to bring an action before the judicial authority to take all measures, including provisional measures, necessary to ensure protection against the subjective legal situation of the person who is being sued, including

damages, reinstatement in the workplace, the order to cease the conduct of which is in breach of the prohibition of discrimination and the declaration of invalidity of the acts thus adopted.

- b) **Limitation of liability** - it is not punishable the body or person who reveals or disseminates information on violations covered by the obligation of secrecy or related to the protection of copyright or the protection of personal data or reveals or disseminates information on violations that offend the reputation of the person concerned or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that disclosure or dissemination of the same information was necessary to reveal the breach and the report was made.
- c) **Waivers and transactions** - the waivers and transactions, in whole or in part, that have as their object the rights and protections provided by Legislative Decree No. 24/2023 are not valid, unless they are carried out in the forms and in the ways referred to in art. 2113 co. 4 c.c.

Where the criminal liability of the reporting person for the offences of defamation or slander or in any event for the same offences committed by reporting the offence to the judicial or accounting authority or its civil liability is established, including by a judgment of first instance, for the same reason, in cases of willful misconduct or gross negligence, the safeguards provided for in this Chapter are not guaranteed and a disciplinary sanction is imposed on the reporting or complainant.

This shall also apply in cases of reporting or reporting to an anonymous judicial or accounting authority or public disclosure, if the reporting person has subsequently been identified and has been retaliated, and in cases of reporting to institutions, the competent bodies and bodies of the European Union.

DATA PROTECTION

Any processing of personal data, including communication to the competent authorities, must be carried out in accordance with current legislation.

In application of the principle of minimisation, personal data which is manifestly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.

The rights referred to in Articles 15 to 22 of Regulation (EU) 2016/679 may be exercised within the limits of the provisions of Article 2-undecies D.lgs. 196/2003 and in particular:

"The rights referred to in Articles 15 to 22 of the Regulation may not be exercised with a request to the data controller or with a complaint pursuant to Article 77 of the Regulation if the exercise of such rights could result in an effective and concrete prejudice the confidentiality of the identity of the person who reports breaches of his or her employment or duties; pursuant to D.lgs. 24/2023".

The company provides the drafting of specific information on how personal data are processed and the conduct of an impact assessment pursuant to Article 35 of GDPR Regulation (EU) 2016/679.

STAFF TRAINING

The company guarantees to all its staff adequate information and training on whistleblowing also by forwarding the information attached to this procedure to all stakeholders.

This information, in the case of new hires, is given by the Human Resources Manager to the candidate at the time of recruitment.

The company undertakes, finally, any further initiative to raise awareness through the most appropriate tools to disseminate knowledge of the channels, procedures and guarantees for the submission of reports in accordance with regulatory provisions.

PERIODIC ANALYSIS OF INFORMATION ON WHISTLEBLOWING

The Reporting Manager collects and organizes periodically and anonymously the data relating to the reports and the status of the procedures for managing the reports (e.g. number of reports received, types of reported offences, roles and functions of the accused, time frame for defining disciplinary proceedings, etc.) received during the year in order to:

- Identify the critical areas of business processes and procedures on which it is necessary to intervene in terms of improvement and/or implementation of the internal control system;

- Introduce new specific measures for the prevention of offences and violations relevant for the purposes of Legislative Decree. 24/2023.

REPORTING

The Reporting Manager reports annually on the proper functioning of the internal systems of reporting to the Board of Directors, reporting in its report the aggregated information on the results of the activity carried out and the follow-up to the internal reports received.

In preparing this statement, the Reporting Manager is required to comply with the rules on the protection of the identity of the reporting person and the applicable legislation on the protection of personal data.

ENTRY INTO FORCE

This procedure shall enter into force on 15.12.2023 and shall be transmitted to the Addressees in the following manner:

- by e-mail to Recipients with company e-mail;
- affixed to business notice boards in an easily accessible place;
- published on the company's computer system, in the dedicated section.

For what is not provided for in this procedure, please refer to Legislative Decree 24/2023.