WHISTLEBLOWING POLICY

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Sommario

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1. SCOPE OF APPLICATION

The purpose of this procedure for managing Whistleblowing reports ("Whistleblowing Procedure) is to describe the operating methods inherent to the management of reports received by the company pursuant to Legislative Decree no. 24/2023, implementing the European Directive 2019/1937, defining the activities and roles of the actors involved.
The Legislative Decree n. 24/2023 aims to protect people who report violations of Union law and national regulations, also in compliance with the provisions of the Guidelines issued by the National Anti-Corruption Authority (ANAC).

2. REPORTING PARTIES

Pursuant to art. 3 of the Legislative Decree. 24/2023, natural persons who operate in the company's working context are entitled to report violations:

- **employees** who work for the company:
    - part-time, intermittent, fixed-term, temporary, apprenticeship, accessory work;
    - occasional service.
- **self-employed workers, collaborators, freelancers, consultants and trainees** who work for the company;
- **people with administrative, management, control, supervisory or representation functions** at the company;
- **partner or supplier** (including under contractiong/subcontracting)

The protection of reporting persons is also applied if the report is made in the following cases:

- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- during the employment relationship;
- after the dissolution of the legal relationship if the information on the violations was acquired during the relationship.

The whistleblowers, thus identified, will be protected by the company through the protection measures applied pursuant to Chapter III of the Legislative Decree. 24/2023 and in compliance with the obligation of confidentiality (art. 12 Legislative Decree

24/2023), the legislation on the processing of personal data (art. 13 Legislative Decree 24/2023), the prohibition of retaliation (art. 17 Legislative Decree 24/2023) and limitations of liability (art. 20 Legislative Decree 24/2023).

The protections provided also apply to the following categories of subjects, as they are potentially exposed to retaliation following the report:

- facilitators, natural person who assists the reporter in the reporting process, operating within the same working context;
- people from the same working context as the reporting person and who are linked to him or her by a stable emotional or kinship bond within the fourth degree;
- entities owned by the reporting person or for which he works;
- entities that operate in the same working context as the reporting person (e.g. colleagues in the same operational area);
- work colleagues of the reporting person, who work in the same work context as the reporting person and who have a usual and current relationship with said person;
- entities owned exclusively or in majority ownership by third parties.

3. SUBJECT OF THE REPORT

The report may concern information, including well-founded suspicions, regarding violations committed or which, based on concrete elements, could be committed within the scope of the company's activity.

By violations we mean behaviours, acts or omissions which damage the public interest or the integrity of the Administration and which consist:

- unlawful of administrative, accounting, civil or criminal offenses as well as offenses committed in certain sectors falling within the scope of application of the European Union or national acts.

Sectors for ***example***:

- *Financial services, products and markets;*
- *Prevention of money laundering and terrorist financing;*
- *Transport safety;*
- *Violation of the legislation on the protection of personal data (Privacy) and IT security.*

- Acts or omissions affecting the financial interests of the Union;
- Acts or omissions relating to the internal market;

- Acts or conduct which defeat the object and purpose of the provisions laid down in Union acts in the areas referred to above.

Also included are those violations which have not yet been committed, but which are believed to be capable of being committed based on concrete elements, such as irregularities and anomalies which the reporting party believes could give rise to a violation.

Disputes cannot be reported:

- claims or requests linked to a personal interest of the reporting party, which relate exclusively to their individual work or public employment relationships, or inherent to their work or public employment relationships with hierarchically superior figures

- clearly unfounded news, information that is already totally in the public domain, as well as information acquired only on the basis of unreliable rumors or rumours.

- violations for which specific reporting procedures are already provided for governed by European Union or national legislation referred to in art. 1, paragraph 2 letter. b), of the Decree, as well as reports relating to certain sectors for which the application of the reference provisions referred to in the art. 1, paragraph 2 letter. c), and paragraphs 3 and 4 of the Decree

We remind you to take care to clearly and completely report all the elements useful for carrying out the checks and investigations necessary to evaluate the validity of the report, namely:

- describe precisely the illicit conduct which is the subject of the report
- indicate the personal details of the person and/or office held responsible for the unlawful conduct
- describe the circumstances of time and place of the illicit conduct
- confer all available documents to support the report

4. REPORTING REQUIREMENTS

The reports:

- must be carried out in **good faith**
- they must be **detailed and based on precise factual elements**
- they must concern **facts that can be verified and known directly by the person reporting**
- must contain all the **information necessary** to identify the perpetrators of the illicit conduct.

It is recommended to use the internal reporting channel responsibly, avoiding making unfounded or bad faith communications, as such actions could lead to legal or disciplinary consequences.

5. MANAGEMENT OF REPORTS

The company has provided, in compliance with the legislation, an internal reporting channel provided by a third party, which operates as data controller pursuant to art. 28 of Regulation (EU) 2016/679 (hereinafter GDPR), equipped with encryption tools, designed to guarantee the confidentiality of the identity of the reporter, of the person involved and of the person mentioned in the report, as well as of the content of the reporting and related documentation.

The management of reports is entrusted to a competent authorized external party appointed as responsible pursuant to art. 28 GDPR, with related legal support in the event of an investigation.

The procedure guarantees that the management of reports is entrusted to subjects who are not in situations of conflict of interest.

If the reports concern conducts of the unit dedicated to managing the report, they must be sent directly to ANAC, via the dedicated procedures.

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6. HOW TO SUBMIT THE REPORT

The report - via the internal IT channel - can be reached via the link https://boman.sibilus.io/, also present on the institutional website for potential external reporting parties.

The Reporter, during the reporting procedure, must follow the following recommendations, contained in the IT platform:

- Do not use a company PC and/or a device connected to the company network/intranet;
- Provide as much data and information as possible;
- The anonymous report will be taken into consideration only if adequately detailed and with all the information useful to verify it regardless of knowledge of the identity of the reporter;
- The company reserves the right not to follow up on unsubstantiated anonymous reports, which will be considered inadmissible and therefore archived;
- Regularly check, via the "Find report" section of the platform, the status of the report and communicate with the company, also answering any questions
- Indicate whether a natural person who works in the same work context assisted you in making the report (Facilitator)
- Do not enter personal data that could lead to your identity in the description of the reported fact;

The IT platform guarantees, as per the regulations, the different reporting methods to the reporter:

- by completing the form and sending a **written report**;
- via the form, a report is sent in **oral form**, through a recorded voice messaging system present within the same IT channel. In this case, the report, subject to the consent of the reporting person, is documented by the manager using a device suitable for storing and listening to the audio file or by full transcription; in the latter case, the reporting person can verify, rectify or confirm the content of the transcript by signing it;
- via form by **organizing a direct meeting**, set within a reasonable time, with the manager of the report. In this case, the report, subject to the consent of the

reporting person, is documented by the manager by recording on a device suitable for storage and listening or by means of a report. The reporting person can verify, correct and confirm the minutes of the meeting by signing them. The report thus acquired must be inserted into dedicated IT platform, which will report the investigation process as well as the follow-up to the report itself.

The report must mandatorily contain the following information:

- circumstances of time and place in which the reported event occurred;
- description of the fact;
- General information or other elements that allow identifying the person to whom the reported facts can be attributed.

The IT system encrypts and stores the report, separating it from the identity of the reporter and sending the notification of arrival to the manager of the report and the notification of receipt to the reporter within 7 days.
The reporting party will be able to follow the reporting process through the "Find report" section by entering the OTP code issued by the platform at the same time as sending the report, having the possibility of integrating the report and responding via the messaging system (chat and/or or notes) of the same IT channel, to any requests from the reporting manager.
Any report received from a person other than the authorized report manager, therefore outside the aforementioned channel, must be forwarded within 7 days of receipt to the competent person, via the "Forward report" section in the platform.
The reports and the related documentation are kept for the time necessary to process the report and in any case no later than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations as well as the principle set out in the articles 5, paragraph 1, letter e), of the GDPR and, where applicable, 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

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7. INVESTIGATION OF REPORTS

If, during the investigation phase, or in the preliminary evaluation phase, it is found that the essential conditions envisaged for the report and the related protections granted to the whistleblower do not exist, the same will be deemed inadmissible by giving reasoned communication to the whistleblower.

In particular, the report is considered inadmissible and is directly archived in the following cases:

a) manifestly unfounded due to the absence of factual elements attributable to the typical violations referred to in the art. 2, paragraph 1 letter. a), of the Decree and referred to in the art. 3 of these Guidelines;
b) manifest non-existence of the subjective requirements established by the legislation for making the report;
c) manifest incompetence of the company on the issues reported;
d) ascertained generic content of the report of an offense such as not to allow the understanding of the facts, or report of offenses accompanied by inappropriate or irrelevant documentation such as not to allow the content of the report itself to be understood
e) production of documentation only in the absence of reporting unlawful conduct;
f) lack of data that constitute essential elements of the report, indicated in the art. 5 of this procedure.

In the cases referred to in letters d) and f), where the report is not adequately detailed, the reporting manager may ask the reporting party for any additional elements, via the dedicated IT channel or even in person where the reporting party has requested a direct meeting.

Once the admissibility of the report has been assessed, the manager of the report starts the investigation into the facts or conduct reported to verify their existence. The reporting manager maintains discussions with the reporting person, asking the same for the necessary additions for investigative purposes.

During the preliminary examination, the person involved - i.e. the person mentioned in the report as the person to whom the violation is attributed or as the person in any case implicated in the reported violation - may be heard or, upon his request, is heard, also through the acquisition of written observations and documents. Confidentiality obligations remain in place, particularly in the context of cases of possible criminal relevance.

At the end of the investigation - and outside of cases of dismissal for reasons of inadmissibility - the report manager follows up on the report by adopting the necessary measures.

If the report concerns offenses which are relevant from a criminal or tax perspective, the manager of the reports archives the same and arranges for its immediate transmission to the competent judicial or accounting authority, highlighting its nature as a report referred to in the Decree and therefore the adoption of precautions to ensure compliance with the relevant regulatory provisions, remaining available to provide the judicial authority, where requested, with the name of the whistleblower or any further investigative elements.

In the event that the report is forwarded to the competent Authority, communicating this to the reporting party, any subsequent additions must be directly transmitted by the reporting party to the judicial authority.

If the report concerns offenses of disciplinary importance, the manager of the reports arranges for it to be archived and forwarded to the competent office.
The manager of the reports provides feedback to the report, communicating it to the reporter within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the report.

The feedback is aimed at communicating to the reporter the information relating to the follow-up given to the report, i.e. the action taken to evaluate the existence of the facts reported, the outcome of the investigations and any measures adopted or to be adopted.

8. OBLIGATION OF CONFIDENTIALITY

The identity of the reporting person and any other information from which this can be deduced, even indirectly, are not revealed, without the express consent of the reporting person, to people other than those responsible for managing the reports expressly authorized to process such data pursuant to of articles 29 and 32, paragraph 4, of the GDPR and of article 2-quaterdecies of the code regarding the protection of personal data referred to in legislative decree 30 June 2003, n. 196.

In the context of criminal proceedings and proceedings before the Court of Auditors, the obligation of confidentiality is guaranteed in the ways and within the limits established by Article 12, paragraphs 3 and 4, of the Decree.

As part of the disciplinary proceedings, the identity of the whistleblower cannot be revealed, where the contestation of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the dispute is based,

in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the person making the report to the revelation of one's identity. In this case, the reporting manager will notify the reporting person in advance by means of written communication of the reasons why disclosure of the confidential data is deemed necessary.

The same notice is also given to the reporting person, in the internal reporting procedure, when the disclosure of his identity as well as the information from which such identity can be deduced, even indirectly, is indispensable, also for the purposes of the defense of the person involved, subject to the express consent of the reporting person himself.

The request to reveal the identity will be made via the platform through the "Request identity disclosure" section with appropriate justification. By accessing their reporting management area, the reporting party may or may not provide consent to the disclosure of their identity.

In case of lack of consent, the manager of the report will be obliged to archive the case or consider forwarding the report to the competent authorities or offices.

The protection of the identity of the people involved and of the people mentioned in the report is ensured until the conclusion of the proceedings initiated due to the report and in compliance with the same guarantees provided in favor of the reporter. The protection of confidentiality is also ensured in favor of the facilitator, i.e. the natural person who assists the whistleblower in the reporting process, operating in the same working context and whose assistance must be kept confidential.

The report and the documentation attached to it are excluded from the documentary access referred to in articles 22 and following of law 7 August 1990, n. 241 as well as generalized civic access provided for by articles 5 and following of the legislative decree of 14 March 2013, n. 33.

9. PROCESSING OF PERSONAL DATA

The processing of personal data, including communication to the competent authorities, is carried out by the company, as Data Controller of personal data, in accordance with the GDPR and the Code and, where applicable, the legislative decree of 18 May 2018, n. 51. Personal data that is clearly not useful for the processing of a specific report are not collected or, if collected accidentally, are deleted immediately.

Interested parties are provided with specific information by the company, accessible directly in the "FAQ-Documents Section" section of the platform or in a dedicated section on its website, regarding the processing of personal data, pursuant to art. 13 of the GDPR. They may exercise the rights referred to in articles 15 to 22 of the GDPR at any time within the limits of the provisions of the art. 2-undecies of the Legislative Decree. 101/2018.

The company guarantees a level of security adequate to the specific risks deriving from the processing carried out, based on a data protection impact assessment, and regulating the relationship with external suppliers who process personal data on their behalf, pursuant to the article 28 of the GDPR.

10. EXTERNAL SIGNALING CHANNEL

Without prejudice to the priority activation of the internal channel of the company, the reporting person has the possibility of making a report through an external channel, activated and managed by ANAC. The use of the external channel is permitted if one of the following expressly provided conditions occurs:

a) the reporting party has already made an internal report pursuant to the previous provisions, but it has not been followed up;
b) the reporting party has reasonable grounds to believe that, if he were to make an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;
c) the reporting party has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The procedure for reporting through the external channel is governed by the Guidelines issued by the competent Authority (ANAC).

External reports can be made in written or oral form or through a direct meeting, according to the methods established with the same ANAC Guidelines.

The reporting manager shall transmit to the ANAC, using the procedure established by the same Authority, within seven days of receipt, any external reports erroneously received by the company, giving simultaneous notice of the transmission to the reporting person.

11. PUBLIC DISCLOSURE

The reporting party has the possibility of making a public disclosure on the illicit conduct committed by the company, benefiting from the protections provided by the Decree, if:

- no response was given within the expected deadlines regarding the measures envisaged or adopted to follow up on the report

- the reporting party has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest

- the reporting party has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be followed up effectively due to the specific circumstances.

12. REPORT TO THE JUDICIAL OR ACCOUNTING AUTHORITY

The reporting party can report to the competent authorities the violations committed or that could be committed by the company, in application of the guarantees provided for by the Decree.

13. FINAL PROVISION

For anything not expressly provided for in these Guidelines, the provisions contained in the Decree as well as in the ANAC Guidelines apply.