

Document	Procedure Whistleblowing
Version	Rev 0, 21.10.2025
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# PROCEDURE WHISTLEBLOWING

ACTION	DATE	PERSON
Approval	21.10.2025	Board of Directors

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## 1. Purpose

The Company intends to promote a corporate culture characterized by correct conduct and a good corporate governance system; for this reason, the Company recognizes the importance of having a Procedure that governs the management of Reports of unlawful conduct by the Recipients. This Procedure therefore defines adequate communication channels for the receipt, analysis and processing of Reports of unlawful conduct within the Company.

Recent interventions by the European and Italian legislators have regulated the whistleblowing systems, already known internationally, and defined as whistleblowing systems (the term derives from the phrase "to blow the whistle").

This system aims to regulate the organisational and procedural aspects of the internal systems for reporting violations (so-called "Reporting of Violations"), whistleblowing, which companies must adopt to allow their staff to report acts or facts that may constitute a violation of the law.

This system also provides for two main principles of the whistleblowing institution:

- A. the protection of the person who reports violations from within the work environment, against retaliatory, discriminatory or otherwise unfair conduct resulting from the Report;
- B. the guarantee of the confidentiality of the personal data of the Whistleblower and the alleged person responsible for the violation, without prejudice to the rules governing the investigations or proceedings initiated by the judicial authority, in relation to the facts covered by the Report.

The Procedure is an integral part of the Code of Ethics of Aindo S.p.A.

The Procedure meets the requirements of the Whistleblowing Decree and the Whistleblowing Directive.

## 2. Definitions

1	<b>Reporting Channels</b>	The channels made available by the Company to forward Reports in an adequate and timely manner. In line with the provisions of art. 4 of the Whistleblowing Decree, these channels guarantee, also by electronic means, the confidentiality of the identity of the Whistleblower.
2	<b>Code of Ethics</b>	It is a document with which the Company sets out the set of rights, duties and responsibilities of the Company itself with respect to all the subjects with whom it enters into relations for the achievement of its institutional purpose. The Code of Ethics aims to establish ethical "standards" of reference and rules of conduct that the Recipients of the Code must comply with in their relations with the Entity for the purpose of preventing and suppressing unlawful conduct.
3	<b>Privacy Code</b>	Legislative Decree no. 196/2003 "Personal data protection code, laying down provisions for the adaptation of national law to Regulation (EU) no. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC" as amended by Legislative Decree no. 101/2018.
4	<b>Recipients</b>	(i) directors; (ii) statutory auditors; (iii) employees; (iv) self-employed workers as well as holders of a collaboration relationship with the Company; (v) workers or collaborators, who carry out their work at the Company who supply goods or services or who carry out works in favour of third parties; (vi) freelancers and consultants who work for the Company; (vii) volunteers and trainees, paid and unpaid, who work for the Company.
5	<b>Whistleblowing</b>	Legislative Decree 24/2003 of 10 March 2023 no. 24 of "Implementation of

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	<b>Decree</b>	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national law" has been published in the Official Gazette.
6	<b>Whistleblowing Directive</b>	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.
7	<b>Public Disclosure</b>	consists of making information on violations public through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people referred to in Article 15 of the Whistleblowing Decree.
8	<b>Facilitator</b>	A natural person who assists the Whistleblower in the Reporting process, operating within the same work context and whose assistance must be kept confidential.
9	<b>GDPR</b>	Regulation (EU) no. 2016/679 on the protection of personal data.
10	<b>Model</b>	The model pursuant to Legislative Decree no. 231/2001 adopted by the Company.
11	<b>Supervisory Body, or SB</b>	The body with a monocratic structure to control the correct application of the Model.
12	<b>Procedure</b>	means this document "on whistleblowing".
13	<b>Half-Yearly Report on Reports</b>	mainly contains the files of Alerts opened in the reference semester and their status.
14	<b>Whistleblower</b>	means the person making the Report.
15	<b>Reported Person</b>	the natural or legal person named in the Report or External Report or Public Disclosure as the person to whom the violation is attributed or as a person otherwise involved in the violation reported or publicly disclosed.
16	<b>Report</b>	collectively all reports governed by this Procedure.
17	<b>Anonymous Report</b>	when the details of the Whistleblower are not explicit or otherwise identifiable. These reports are treated as Ordinary Reports and with respect to which the protections provided by the Whistleblowing Decree do not apply.
18	<b>External Report</b>	the communication, written or oral, of information on violations, submitted through the external report channel referred to in Article 7 of the Whistleblowing Decree.
19	<b>Relevant reports under the Whistleblowing Decree</b>	for private sector entities, such as the Company, the violations subject to reports refer to conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of: significant unlawful conduct pursuant to Legislative Decree no. 231/2001, violations of the Model.
20	<b>Irrelevant reports under the Whistleblowing</b>	pursuant to Article 1 of the Whistleblowing Decree, the provisions contained therein do not apply: (i) to disputes, claims or requests related to a personal interest of the Whistleblower; (ii) reports of violations already governed by

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	<b>Decree</b>	national or European Union acts indicated in the Whistleblowing Decree or in the Directive; (iii) reports of violations of national security and procurement relating to defence or national security aspects.
<b>21</b>	<b>Ordinary Reports</b>	<p>violations subject to reporting that refer to behaviors, acts or omissions that do not fall within the scope of application referred to in the Whistleblowing Decree but are related to:</p> <ul style="list-style-type: none"> <li>a) a crime or wrongdoing, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by Italy;</li> <li>b) a violation of a unilateral act of an international organisation adopted on the basis of a regularly ratified international commitment;</li> <li>c) a violation of a law or regulation;</li> <li>d) a threat to or harm to the public interest, or</li> <li>e) the existence of behaviour or situations contrary to the rules, principles or values conveyed by company policies and procedures as well as by the Code of Ethics.</li> </ul> <p>Ordinary Reports must be treated according to the criteria established in the respective legal systems and with respect to which the protections provided for by the Whistleblowing Decree do not apply.</p>
<b>22</b>	<b>Company</b>	Aindo S.p.A.
<b>23</b>	<b>Software</b>	The platform as an IT channel for Whistleblowing suitable for ensuring, by electronic means, the confidentiality of the identity of the Whistleblower, in compliance with the regulations set out in the Whistleblowing Decree.

### 3. References

The main references in this Procedure to regulatory provisions internal and external to the Company are indicated below.

#### 3.1. Internal references

- A. Code of Ethics
- B. Model

#### 3.2. External references

- A. Privacy Code
- B. Legislative Decree no. 196/2003
- C. Whistleblowing Decree
- D. Whistleblowing Directive
- E. GDPR
- F. Anac Guidelines on the protection of persons who report breaches of EU law and protection of persons who report breaches of national regulatory provisions – procedures for the submission and management of external reports approved by Resolution no. 311 of 12 July 2023
- G. Confindustria Operational Guide – October 2023.

### 4. General principles

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This Procedure is based on the following pillars: (i) protection against Bad Faith Reports; (ii) the protection of the Whistleblower; (iii) the protection of the confidentiality of the Report.

The persons involved in this Procedure operate in compliance with the regulatory and organisational system, powers and internal delegations and are required to operate in compliance with the laws and regulations in force and in compliance with the principles set out below applicable to all types of Reports:

- A. KNOWLEDGE AND AWARENESS** – This Procedure represents a fundamental element in order to ensure full awareness for effective monitoring of risks and their interrelationships and to guide changes in the strategy and organizational context.
- B. PROTECTION OF THE REPORTED PERSON FROM REPORTS IN "BAD FAITH"** – All subjects are required to respect the dignity, honor and reputation of each one. To this end, the Whistleblower is obliged to declare whether it has a private interest related to the Report. More generally, the Company guarantees adequate protection from "bad faith" Reports, censuring such conduct and informing that Reports sent with the aim of damaging or otherwise causing prejudice, as well as any other form of abuse of this document, are a source of liability, in disciplinary proceedings and in other competent forums. In the context of the relevant Reports pursuant to the Whistleblowing Decree, the Reported Persons enjoy the protections provided for by the Whistleblowing Decree.
- C. IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGMENT** – All those who receive, examine and evaluate the Reports are in possession of moral and professional requirements and ensure the maintenance of the necessary conditions of independence and due objectivity, competence and diligence in the performance of their activities.

## 5. Scope of application

The Procedure applies both to the management of relevant Reports pursuant to the Whistleblowing Decree and to the management of Ordinary Reports; for the latter, however, a different regime applies in relation to the provision of the protections provided for by the Whistleblowing Decree.

## 6. Roles and responsibilities

### 6.1. The Supervisory Body

The Supervisory Body is responsible for the management of Reports pursuant to paragraph 8.

The Supervisory Body is supported by internal functions to carry out the necessary investigations.

The Supervisory Body shall prepare and send the reports referred to in paragraph 10.

The Supervisory Body promotes information and training activities relating to the Whistleblowing Procedure and Decree.

The Supervisory Body is required to report, following the conclusion of the investigation, to the Managing Directors all the reports received, once the absence of conflict of interest has been assessed (paragraph 8.3).

### 6.2. Board of Statutory Auditors

The Board of Statutory Auditors is the recipient of the reports referred to in paragraph 10.

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With reference to the final report of the investigation, the Board of Statutory Auditors may request further clarifications from the Supervisory Body in the case of reports relating to financial statements, accounting records, internal controls and audits.

### **6.3. Managing Directors**

The Managing Directors are the recipients of the results of the investigation (paragraph 8.3) and make the necessary decisions.

### **6.4. Board of Directors**

The Board of Directors is the recipient of the reports referred to in paragraph 10.

The Board of Directors, with reference to the final report of the investigation, may take the necessary decisions in order to ascertain individual responsibilities.

## **7. Reporting Channels**

The Company has set up a system for the collection of Reports as part of this Procedure, which provides for two reporting methods for Whistleblowers.

In particular, the Company offers the possibility of making a report through the following methods:

- A. in writing through the Software accessible via the Company website;
- B. orally through the Software accessible via the Company website.

In any case, the SB may, through a direct meeting, orally collect the Report.

### **7.1. The Report sent to a non-competent person**

If the Report is submitted to a party other than the Supervisory Body, where the Whistleblower expressly declares that he or she wishes to benefit from the protections provided for by the Whistleblowing Decree or this intention can be inferred from the Report or from conclusive conduct, the Report must be transmitted, within seven days of its receipt, to the Supervisory Body, giving simultaneous notice of the transmission to the Whistleblower. Otherwise, if the Whistleblower does not expressly declare that he or she wishes to benefit from the protections, or this intention is not inferred from the Report, such Report is considered as an Ordinary Report.

### **7.2. Reporting through the Software**

The Software is available 24 hours a day, every day of the year, and is operated on behalf of the Company by an independent service provider not affiliated with the Company. The provider is required to ensure the confidentiality and security of personal data; this service provider is bound by confidentiality obligations and will only use personal data in the context of handling Reports and in accordance with applicable European Union regulations.

Through the Software, the Whistleblower will be guided through each phase of the Report and will be asked, in order to better substantiate the same, a series of fields to be filled in compliance with the requirements.

If the Report is made through the Software, the Software itself will provide for a complete and confidential registration in accordance with the relevant legislation.

### **7.3. Ordinary Reports and Anonymous Reports**

The Company may also consider:

- A. Anonymous Reports, where these are adequately substantiated, and rendered in great detail, i.e. are such as to bring out facts and situations relating them to specific contexts (e.g.

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documentary evidence, indication of names or particular qualifications, mention of specific offices, particular procedures or events, etc.);

#### B. Ordinary Reports.

The Ordinary Report - even the non-anonymous one - must be detailed and have the widest possible degree of completeness and exhaustiveness.

The Whistleblower of Anonymous Reports and Ordinary Reports is required to provide all the available and useful elements to allow the competent parties to proceed with the necessary and appropriate checks and assessments to verify the validity of the facts being reported, such as:

- A. a clear and complete description of the facts covered by the Report;
- B. the circumstances of time and place in which the facts covered by the report were committed;
- C. the personal details or other elements that allow the identification of the person(s) who carried out the reported facts (e.g. qualification, place of employment in which he carries out the activity);
- D. any documents supporting the report;
- E. the indication of any other subjects who can report on the facts subject to the Report;
- F. any other information that can provide useful feedback on the existence of the reported facts.

In order for an Ordinary Report to be substantiated, these requirements do not necessarily have to be complied with at the same time, in consideration of the fact that the Whistleblower may not be fully available to all the required information.

## 8. Operating modes

### 8.1. Premise

The activities of the Reports management process are described in the following paragraphs.

### 8.2. Submitting the Report

The Company, in order to facilitate the receipt of Reports, prepares the possible methods of reporting, which are described in paragraph 7, including the Software, considered preferential and suitable for guaranteeing, by electronic means, the confidentiality of the identity of the Whistleblower.

When submitting a Report, Whistleblowers are encouraged to provide as much detailed information as possible. Providing accurate information allows for a more efficient investigation of the Report.

In particular, the following categories of data will be collected and processed:

- A. identity, functions and contacts of the Whistleblower;
- B. identity, functions and contacts of the persons mentioned;
- C. identity, functions and contact details of the persons involved in the collection or processing of the Report;
- D. facts reported: this category consists of a description of the facts referred to in the Report with the time, date and place, as well as other relevant information decided by the Whistleblower;
- E. evidence collected during the assessment of the Report;
- F. report on assessment activities;
- G. actions taken as a result of the Report.

### 8.3. Receipt and management of the Report

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The verification of the Report will be based only on the data provided in an objective manner, directly related to the Report in progress and strictly necessary for the verification of the alleged facts. The description of the reported facts must be able to prove their presumed origin.

During the management of the Report, the Supervisory Body must:

- A. issue the Whistleblower with an acknowledgement of receipt of the Report within seven days from the date of receipt;
- B. maintain discussions with the Whistleblower;
- C. to give a correct follow-up to the Reports received;
- D. provide feedback to the Whistleblower.

The process of managing the Report is structured as follows:

- a) **Phase 1 – Preliminary Analysis:** the process of managing the Report starts when the Supervisory Body becomes aware of the Report through the channels mentioned above. As soon as the Report is received, and in any case within seven days from the date of receipt, the Supervisory Body:
  - i) assesses the possible presence of situations that may undermine its independence and impartiality in the management of the Report;
  - ii) issues the Whistleblower with acknowledgement of receipt of the Report within seven days;
  - iii) where possible (also in the subsequent phases), identifies the Whistleblower and the subjects indicated in paragraph 11.3.
- b) **Phase 2 – Assessment of admissibility pursuant to the Whistleblowing Decree:** following Phase 1, the Supervisory Body carries out an initial assessment of relevance pursuant to the Whistleblowing Decree, at the end of which it may decide to:
  - i) ask the Whistleblower for further information/additions, especially if what has been reported is not adequately substantiated. From the outcome of the additional information/additions, the Supervisory Body assesses whether the conditions referred to in the following points (ii) or (iii) are met; or
  - ii) consider as inadmissible the Report:
    - 1) manifestly unfounded due to the absence of factual elements capable of justifying investigations;
    - 2) ascertained generic content of the Report such as not to allow the understanding of the facts;
    - 3) Reports accompanied by inappropriate or ineffective documentation;
    - 4) in the event of a Whistleblowing Report that is not relevant pursuant to the Whistleblowing Decree; if relevant and framed as an Ordinary Report, for other issues concerning the Company's activities, it informs the competent corporate functions and is managed according to the criteria established in the respective regulations;
  - iii) consider the Report as admissible and proceed with the investigation on the merits in the presence of a relevant Report pursuant to the Whistleblowing Decree.

In any case, the Supervisory Body must provide feedback to the Whistleblower within three months, from the date of the acknowledgement of receipt (see paragraph 8.3 (a) (ii)) or, in the absence of such notice, within three months from the expiry of the seven-day period from the date of submission of the Report, in the case of preliminary filing.

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c) **Phase 3 – Preliminary investigation on the merits:** the Supervisory Body, following Phase 2, once the relevance of the Report with respect to the Whistleblowing Decree has been assessed, proceeds:

- i) with the activity of investigation and analysis of the merits, also through the support of the competent corporate functions and/or through the help of consultants in compliance with the principles of impartiality and confidentiality (according to the provisions of Article 12 of the Whistleblowing Decree). In particular, in order to carry out the investigation, the Supervisory Body may initiate a dialogue with the Whistleblower, asking for clarifications, documents and further information, always through the dedicated channel on the IT platforms or even in person. Where necessary, it may also acquire acts and documents from other company offices, make use of their support, involve third parties through hearings and other requests, always taking care that the protection of the confidentiality of the Whistleblower and the Reported Person is not compromised;
- ii) to formalize within three months from the date of the acknowledgement of receipt (see paragraph 8.3 (a) (ii)) or, failing that, within three months from the expiry of the term of seven days from the date of submission of the Report, the results of the investigations carried out in a specific document. This document shall indicate the information referred to in paragraph 10;
- iii) to provide feedback to the Whistleblower.

d) **Phase 4 – Conclusion of the Investigation:** once the activity of Phase 3 has been completed, the Supervisory Body must communicate the outcome, through a written report, detailing the activity carried out to the Board of Directors and the Board of Statutory Auditors:

- i) in the event of a negative outcome, filing the investigation with adequate justification if relevant and framed as an Ordinary Report; for other issues concerning the Company's activities, informs the members of Board of Directors, is managed according to the criteria established in the respective regulations;
- ii) in the event of a positive outcome, i.e. in the presence of fumus on the validity of the Report, it immediately informs the Managing Directors.

Before sharing the Conclusion of the Investigation, the SB assesses the possible existence of conflicts of interest between the individual recipients.

e) **Phase 5 – Monitoring and subsequent actions:** if corrective actions on the internal control system emerge from Phase 4, it is the responsibility of the management of the areas/processes subject to verification to draw up a plan of corrective actions for the resolution of the critical issues detected.

The SB, as far as it is concerned, monitors the relative state of implementation of corrective actions through "follow-up".

#### **8.4. Traceability and archiving**

The Supervisory Body keeps track of all the Reports received, with an indication, but not limited to, of the following elements:

- A. type of Report received (i.e. administrative irregularities, fraud, corruption, etc.);
- B. the indication of the Reported Person and the Whistleblower;
- C. date of receipt and assessment of the admissibility of the Report pursuant to Legislative Decree no. 24/2023;

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- D. the investigation carried out and the related motivation;
- E. the documentation received from the Whistleblower, collected during the investigation and any reports produced.

The documentation relating to the Reports, prepared and/or received during the process of managing them, is strictly confidential. Such documentation is archived and stored in compliance with the regulations in force by the Supervisory Body exclusively through the use of the Software. Report documentation may only be shared through the use of the Software.

The Reports and the related documentation are kept for the time necessary to process the Report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations referred to in Article 12 of the Whistleblowing Decree and the principle referred to in Article 5, paragraph 1, letter e), of the GDPR and 3, paragraph 1, letter e), of the Privacy Code, without prejudice to longer retention times determined by requests/orders of the Authorities or by the defense of the Company's rights in court.

## 9. Right to submit external reports

Nothing in this Procedure prohibits the Recipients from reporting any violations of laws or government regulations to the Authority, where required by law.

## 10. Reporting

The Supervisory Body prepares the following reports for the Board of Directors and the Board of Statutory Auditors:

- a) a report at the end of the investigation relating to the management of the Report with an indication of the filing and accompanied by the reasons, or with an indication of the fumus in the event of validity of the Report. In any case, this end-of-investigation report must contain, bearing in mind the provisions of the Whistleblowing Decree with respect to the confidentiality of information, the following elements:
  - i) the type of Report received (e.g. Relevant Report pursuant to the Whistleblowing Decree, Not relevant Report pursuant to the Whistleblowing Decree, Ordinary Report, etc.);
  - ii) the indication of the Reported Person and the Whistleblower (in the presence of a relevant Report pursuant to the Whistleblowing Decree where the conditions set out in the Whistleblowing Decree are met);
  - iii) the date of receipt and assessment of the admissibility of the Report pursuant to Legislative Decree no. 24/2023;
  - iv) the investigation carried out and the related reasons;
  - v) the documentation received from the Whistleblower, collected during the investigation and any reports produced.
- b) a Half-Yearly Report of Reports containing mainly the files of Reports opened in the reference semester and their status.
- c) a periodic report (at least on an annual basis) containing, among other things, information on the summary of the management activities of the Reports, with an indication of the results of the related investigations and the progress of the corrective actions identified and the information and training activities.

## 11. Prohibition of retaliation or discrimination

### 11.1. Anti-retaliation provisions

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Recipients who make a Report in good faith may not suffer any retaliation.

### **11.2. Whistleblower Protection**

To encourage the Recipient to report the wrongdoing of which he or she becomes aware in the context of the employment relationship, the Company guarantees the privacy necessary for the Whistleblower in order to preserve him or her from any internal retaliation or discriminatory acts.

In particular, the Company guarantees that the identity of the Whistleblower cannot be revealed without his/her express consent and that all parties involved in the management of the Report are required to protect his/her confidentiality, with the exception of the cases indicated below:

- A. if the Whistleblower is liable for slander or defamation pursuant to the provisions of the Criminal Code;
- B. the Whistleblower incurs non-contractual civil liability pursuant to art. 2043 of the Civil Code;
- C. in cases where anonymity is not enforceable by law.

Violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any further form of liability provided for by law.

Any retaliatory action or discriminatory behavior, direct or indirect, against the Whistleblower due to the Report is prohibited. Pursuant to the Whistleblowing Decree and by way of example, Discriminatory measures are:

- A. dismissal, suspension or equivalent measures;
- B. demotion in rank or non-promotion;
- C. the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
- D. suspension of training or any restriction of access to it;
- E. negative notes of merit or negative references;
- F. the adoption of disciplinary measures or other sanctions, including financial sanctions;
- G. coercion, intimidation, harassment or ostracism;
- H. discrimination or otherwise unfavourable treatment;
- I. the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- J. the non-renewal or early termination of a fixed-term employment contract;
- K. damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- L. improper listing on the basis of a sectoral or industry agreement, formal or informal, which may result in the person not being able 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. the cancellation of a license or permit;
- O. the request for psychiatric or medical examinations.

The aforementioned protections apply exclusively to relevant Reports pursuant to the Whistleblowing Decree.

### **11.3. Protection of third parties connected to the Whistleblower**

The protective measures referred to in the previous paragraph also apply:

- A. to the Facilitators;
- B. to persons in the same work context as the Whistleblower and who are linked to him by a stable emotional or kinship bond within the fourth degree;
- C. to the work colleagues of the Whistleblower who work in the same working context and who have a habitual and current relationship with said person;

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D. to entities owned by the Whistleblower or for which the same persons work, as well as to entities operating in the same working context as the aforementioned persons.

#### **11.4. Confidentiality rights of the Reported Person**

In compliance with the supervisory provisions, the Company adopts the same protection methods provided to guarantee the privacy of the Whistleblower also for the alleged perpetrator of the violation, without prejudice to any further form of liability established by law that imposes the obligation to communicate the name of the Reported Person (for example, requests from the judicial authority, etc.).

### **12. Privacy**

#### **12.1. Processing of personal data**

Any processing of personal data, including communication between the competent authorities, provided for by this Procedure and by Legislative Decree no. 24/2023 must be carried out in accordance with the GDPR and the Privacy Code.

Personal data that is manifestly not useful for the processing of a specific Report is not collected or, if collected accidentally, is deleted immediately.

The processing of personal data relating to the receipt and management of Reports is carried out by the Company, as data controllers, in compliance with the principles set out in art. 5 and 25 of the GDPR, providing appropriate information to the Whistleblowers and the persons involved pursuant to art. 13 and 14 of the same GDPR, as well as adopting appropriate measures to protect the rights and freedoms of data subjects.

The Supervisory Body is appointed as the subject authorised to process personal data pursuant to Article 29 of the GDPR and Article 2-quaterdecies of the Privacy Code.

The Company identifies suitable technical and organisational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment and regulating the relationship with any external suppliers who process personal data on their behalf pursuant to art. 28 of the GDPR.

#### **12.2. Proportionality and accuracy of the data collected and processed**

Personal data collected for the purposes of the Whistleblowing Procedure must be adequate, relevant and not exceed the purposes for which it is collected or subsequently processed, and must be kept for a reasonable period of time. The personal data processed within the framework of the Procedure must be limited to the data strictly and objectively necessary to verify the claims contained in the complaint. Incident reports are stored separately from other personal data. Personal data must be stored in accordance with applicable laws.

#### **12.3. Guarantee of the confidentiality of personal data and protection of the Whistleblower and the Reported Person**

All parties who receive, examine and evaluate the Reports and any other person involved in the process of managing the Reports, are required to ensure the utmost confidentiality on the facts reported, on the identity of the Reported Person and the Whistleblower who is appropriately protected from retoretory, discriminatory or otherwise unfair conduct. In the context of the relevant

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Reports pursuant to the Whistleblowing Decree, the Whistleblowers and the Reported Persons enjoy the protections provided for by the Whistleblowing Decree. Without prejudice to this, the communication of such information for the purposes of the investigation and processing of the Reports. The identity of the Whistleblower and the persons referred to in paragraph 11.3 are treated with the utmost confidentiality at every stage of the Procedure.

It may be necessary to disclose the identity of the Whistleblower to those responsible as part of further investigations or legal proceedings, subsequently initiated following the investigation opened through the Whistleblowing Procedure.

## 13. Training

Recipients must comply with this Procedure and participate in training sessions regarding Legislative Decree no. 24/2023 and the Code of Ethics.

The SB must be specifically trained for the management of Reports also through continuous updating based on both regulatory and jurisprudential news, and best practice.

## 14. Disciplinary sanctions and other measures

The Company will sanction any unlawful conduct in line with the provisions of Legislative Decree no. 24/2023, attributable to the Company's personnel, which may emerge as a result of verification activities of Reports, conducted pursuant to this regulatory instrument, in order to prevent any conduct that violates the law and/or this Procedure by the Company's personnel.

Disciplinary measures, as provided for by law and applicable collective bargaining, will be proportionate to the extent and seriousness of the unlawful conduct ascertained and may go as far as the termination of the employment relationship.

In particular, the Company will adopt sanctions when:

- A. ascertains that retaliation has been committed or when it ascertains that the Report has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality referred to in Article 12 of the Whistleblowing Decree has been violated;
- B. ascertains that the verification and analysis of the Reports received has not been carried out;
- C. in the case referred to in Article 16, paragraph 3, i.e. when, without prejudice to the provisions of Article 20 of the Whistleblowing Decree, the criminal liability of the Whistleblower for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority or his civil liability is ascertained, even with a first instance judgment, for the same reason, in cases of intent or gross negligence.

## 15. Dissemination and date of entry into force

This Procedure is as widely disseminated as possible.

To this end, without prejudice to the forms of dissemination and transposition of the document and subsequent amendments or additions, it is sent to:

- A. each member of the Board of Directors and the Board of Statutory Auditors;
- B. each employee using the communicated strategies deemed most effective by the Company

## 16. Document control

VERSION	DATE	COMMENTS

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0	21.10.2025	Initial release
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