

Terminale GNL Adriatico S.r.l.



**Whistleblowing Reports
Procedure**

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1 Purpose and scope of implementation

The procedure outlines the activities, roles, and corresponding responsibilities for correctly implementing Italian Law No. 179 of November 30, 2017, "*Provisions for the protection of whistleblowers who report crimes or irregularities they have become aware of within a public or private employment relationship*". This law regulates the forms of protection for individuals who report any illicit acts or irregularities within their work activities, whether in the public or private sector.

The procedure also encompasses the Italian Legislative Decree No. 24, March 10, 2023, which established additional protection measures for the individuals who report violations of European Union law and Italian legislative provisions.

Specifically, under the current regulations:

- the Organizational, Management, and Control Models must provide the activation of one or more channels aimed at the transmission of reports on unlawful behavior to safeguard the integrity of the institution, besides being able to ensure the confidentiality of the whistleblower's identity, the person involved, the person mentioned in the report, the content of the report and related documentation;
- reports on illicit behavior must be detailed and based on precise and converging factual elements;
- the disciplinary systems of organizational Models must include, besides the other requirements, sanctions towards the whistleblower when it is determined, even by a first-degree judgment, that he/she is criminally liable for the crimes of defamation or slander, or in any case for the same crimes committed by reporting to the judicial or accounting authorities, or his/her civil liability, for the same title, in cases of malice or serious negligence, as well as sanctions towards those who carry out acts of retaliation against the whistleblower, or who have violated the obligation of confidentiality provided for in the regulations;
- the same Models must incorporate a prohibition against any form of retaliation or discriminatory measures directed towards whistleblowers within the context of the employment relationship, whether such measures are connected directly or indirectly to the act of reporting.

This procedure aims to implement the changes introduced in the organizational Model in accordance with the Italian Legislative Decree No. 231/01. This involves outlining appropriate criteria for the management of the aforementioned reports, as a clear expression of the organization's commitment and a serious dedication from its leadership to promote a culture of transparency. This commitment includes the provision of differentiated training events aimed at emphasizing the importance of reporting.

In accordance with Article 5, co. 1, letter e) of Italian Legislative Decree No. 24/2023, this Procedure provides information on the channel, procedures, and prerequisites for making internal and external reports.

To ensure appropriate exposure in the workplace and accessibility to people who, although not frequenting such places, have a legal relationship with the Company, this Procedure is published both in the Intranet section, and on the institutional website of the Company.

2 References

Regulations

- Italian Legislative Decree No. 231 of 2001 "*Regulation of the administrative liability of legal persons, companies, and associations, even without legal personality, in accordance with Article 11 of Italian Law No. 300 of September 29, 2000,*" and subsequent amendments and integrations;
- European Regulation 2016/679 (General Data Protection Regulation - GDPR) – European Regulation on the protection of personal data, as well as Italian Legislative Decree No. 196/2003 - Code on the protection of personal data, harmonized by Italian Legislative Decree No. 101/2018;
- Italian Law No. 179 of November 30, 2017, "*Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship*";
- EU Directive 2019/1937 of the European Parliament and of the Council, dated October 23, 2019, concerning the protection of people reporting breaches of Union law and provisions regarding the protection of persons reporting violations of Italian legislative provisions;
- Italian Legislative Decree No. 24 of March 10, 2023 (published in the Italian Official Gazette on March 15, 2023, No. 63) – Implementation of the aforementioned Directive (EU) 2019/1937;
- Opinion of the Italian Data Protection Authority on the draft Italian Legislative Decree implementing the Directive, adopted by decision No. 1 on January 11, 2023;
- Opinion of the Italian Data Protection Authority on the draft Guidelines of the ANAC on the protection of individuals reporting violations of Union law and the protection of individuals reporting violations of Italian legislative provisions.

Guidelines

- Resolution No. 469 dated June 9, 2021, Guidelines on the protection of authors of reports of crimes or irregularities of which they have become aware in the course of an employment relationship, according to Article 54-bis of Italian Legislative Decree No. 165/2001 (so-called whistleblowing);
- Guidelines of the Italian Anti-Corruption Authority (ANAC) on the protection of individuals reporting violations of Union law and the protection of individuals reporting violations of Italian legislative provisions (approved by Resolution No. 311 on July 12, 2023).

Corporate Documents

- Organizational and Management Model according to Italian Legislative Decree No. 231 of 2001;
- Code of Ethics of Terminale GNL Adriatico S.r.l.;
- Irregularity Reporting Procedure.

3 Definitions and abbreviations

3.1 Definitions

The terminology used in drafting this Procedure is in accordance with that specified in the Italian Legislative Decrees 231/2001, 81/2008, 152/2006, and 24/2023.

Channels	Communication channels identified through which to convey reports.
Workplace environment	The work or professional activities, whether current or past, carried out in the context of relationships with the Company, through which, regardless of the nature of such activities, an individual acquires information about violations and within which they may be at risk of facing retaliation in the event of reporting, public disclosure, or reporting to judicial or accounting authorities.
Recipient	The person or body of the organization responsible for receiving reports.
Public disclosure	Make information about the violation public through the press or electronic means, or through dissemination methods capable of reaching many people.
Facilitator	An individual who assists a whistleblower in the reporting process, operating within the same work context, and whose assistance must be kept confidential.
Department	The company department involved in the process
Reporting Manager	The person designated to receive, instruct, assess, and conclude reports.
Information violation	on Information, including well-founded suspicions, regarding violations committed or that, based on concrete elements, could be committed within the Company, as well as elements concerning behaviors aimed at concealing such violations.
Model	Organizational, Management, and Control Model in accordance with Italian Legislative Decree No. 231/2001
Involved person	The natural or legal person mentioned in the internal or external report or the public disclosure as the individual to whom the violation is attributed or a person otherwise involved in the reported or publicly disclosed violation.
Response	Communication to the reporting person regarding information related to the follow-up that has been given or is intended to be given to the report.
Retaliation	Any behavior, action, or omission, even if only attempted or threatened, carried out in connection with a report, allegation to judicial or accounting authorities, or public disclosure that causes or may cause unjust harm to the reporting person or the person who filed the complaint, directly or indirectly.
Reported person	The person to whom the whistleblower attributes the act of commission or omission of the unlawful act/irregularity represented in the report.
Whistleblower Reporter	or The individual who makes the report or public disclosure of information about violations acquired within his/her work environment.
Report	The communication, written or oral, of information about violations.
Internal report	The communication, whether written or oral, of information on violations submitted through the internal reporting channel referred to in paragraph 7.2.
External report	The written communication of information on violations submitted through the external reporting channel ANAC referred to in paragraph 7.3.
Follow up	The action taken by the individual responsible for managing the reporting channel to assess the veracity of the reported facts, the outcome of the investigations, and any measures taken.
Company	Terminale GNL Adriatico S.r.l.
Recipients of this Procedure	Anyone who has, had, or will have a professional relationship of any kind (e.g., employees, retirees, personnel participating in selection processes, business operators, trainees, consultants, freelancers...) with the Company and has become

	aware of information about violations acquired in the course of employment with it.
Violation	Behaviors, acts, or omissions that harm public interest or the integrity of the Company and consist of administrative, accounting, civil, or criminal offenses, illicit behavior relevant according to Italian Legislative Decree No. 231/2001, or violations of the organizational model. This includes actions or behaviors that undermine the purpose or goals of provisions in European Union acts, excluding personal disputes related to one's employment relationships with individuals in higher positions.

3.2 Abbreviation

ANAC	The Italian Anticorruption Authority
BoD	Board of Directors
CO	Supervisory Body according to Italian Legislative Decree No. 231/01

4 Responsibility

Board of Directors	<ul style="list-style-type: none"> • approves <i>Whistleblowing Reports Management Procedure</i> • annually, they are informed about the results of the activities carried out about the received reports.
External Advisor	<ul style="list-style-type: none"> • takes charge of the report, conducts an initial investigation and, if necessary, requests additional information from the whistleblower or other parties involved in the report; • manages the inspection and preliminary process; • manages the preparation and updating of all information regarding the reports, through a specific report or a report on the investigation activity carried out and ensures the archiving of all related supporting documentation.
Compliance Officer	<ul style="list-style-type: none"> • is notified that a report has been received; • supervises the process as the enforcer of the organization and management model; • receives the outcomes of the report; • receives notification of the process closure; • transmits the outcomes of the investigation activity to the Board of Directors and the individuals with sanctioning power.

5 General Provisions

No recipient of this procedure can justify their conduct by claiming ignorance of the Organizational Model, the Ethics Code, this Procedure, or the documents therein.

If situations, that are not expressly regulated by the Procedure and/or give rise to doubts or interpretations/applications, lead to serious and objective difficulties in the application of the Procedure itself, each recipient of this Procedure is required to contact the Reporting Manager to receive the appropriate guidance.

Each internal or external party involved in the activities described by this Procedure is responsible for the accuracy and authenticity of the documentation and information provided.

Waivers and transactions, whether total or partial, concerning the rights and protections provided by Italian Legislative Decree March 10, 2023, No. 24, are not valid unless made in protected venues (judicial, administrative, or union) as specified in Article 2113, paragraph 4 (comma 4), of the Italian Civil Code.

6 Subject of reports

The purpose of the procedure is to regulate the protection of people who report violations of Italian or European Union regulatory provisions of which they have become aware in the work environment and to regulate the process of receiving, analyzing, and managing all the reports, that are sent. Information about violations must be related to behaviors, acts, or omissions, that affect the public interest or integrity of the public administration or private entity, of which the whistleblower or alleging person has become aware in his/her work environment.

Unlawful behavior in accordance with Italian Legislative Decree No. 231/2001, or violations of the organization and management models are eligible for internal reporting.

Irregularities are not included, but they may represent "concrete evidence" (symptomatic indices) - referred to in Art. 2, co. 1, letter b) Italian Legislative Decree No. 24/2023 - such as to lead the whistleblower to believe that one of the violations provided for in the decree might be committed.

Violations of European Union law are eligible for internal or external reporting, public disclosure, and allegation, included: unlawful conduct committed in violation of the EU legislation listed in Annex 1 to Italian Legislative Decree No. 24/2023 and all Italian regulations implementing it (Art. 2, co. 1, letter a) No. 3); acts or omissions affecting the financial interests of the European Union in accordance with Article 325 of the TFEU on the fight against fraud and unlawful activities affecting the financial interests of the EU, as identified in EU regulations, directives, decisions, recommendations, and opinions (Art. 2, co. 1(a) No. 4); acts or omissions concerning the internal market, which undermine the free movement of goods, persons, services and capital (Art. 2, co. 1, letter a) No. 5); as well as acts or conduct that frustrate the object or purpose of EU provisions in the areas mentioned in Nos. 3, 4 and 5 above (Art. 2, co. 1(a) No. 6).

In addition, those facts concerning conduct aimed at concealing violations may also be subject to reporting, public disclosure, or accusation.

Excluded from the scope of reporting (whistleblowing) are:

- disputes, claims, or demands related to an interest of a personal nature of the reporting person or the person accusing the judicial or accounting authority that relate exclusively to his/her work or public employment relationships, or inherent in his/her work or public employment relationships with hierarchically subordinate people¹;
- reports of violations when they are already mandatorily regulated by the European Union or Italian acts specified in Part II of the Annex to the Italian Decree or by Italian acts that constitute

¹ Thus excluded, by way of example but not limited to, are reports concerning labor disputes and pre-litigation stages, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker or with hierarchical superiors, reports concerning data processing carried out in the context of the individual employment relationship in the absence of injury to the public interest or integrity of the public administration or private institution.

implementation of the European Union acts specified in Part II of the Annex to Directive (EU) 2019/1937, although not specified in Part II of the Annex to the Italian Decree;

- reports of violations concerning national security, as well as procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

In any case, baseless information, details that are already entirely public knowledge, as well as information obtained solely based on indiscretions or unreliable rumors, are not included among reportable or allegeable violations.

It is emphasized that the application of Italian or EU provisions still applies regarding:

- classified information;
- forensic and medical professional secrecy;
- secrecy of the deliberations of judicial bodies;
- rules of criminal procedure, the autonomy, and independence of the judiciary;
- national defense and public order and safety;
- exercise of workers' rights.

7 The reporting process

7.1 The Reporting Manager of Internal Reporting Channels

The Company has identified, as the Reporting Manager of internal reports, an External Advisor, who is entrusted with all phases of the management of the report.

In the case of reports relating to unlawful conduct relevant under Legislative Decree No. 231/2001 or as violations of the Company's Organization and Management Model, or in case of doubt as to materiality, the Reporting Manager will request the support of the Compliance Officer for the purposes of the preliminary investigation.

The Compliance Officer will carry out the necessary investigation, including through hearings and acquisition of documents, observing the obligation of confidentiality, and will notify the Reporting Manager of the outcome of the verifications and the proposed actions, so that the Reporting Manager can provide feedback to the Whistleblower within the terms of the law.

7.2 Internal reporting channels through information technology means (*online platform*)

The Company, according to the Italian Legislative Decree No. 24/2023 and Article 6, paragraph 2-bis of Italian Legislative Decree No. 231/2001 has established internal reporting channels, both in written and oral form, through the adoption of information technology means (*online platform*).

Internal oral reports can be submitted either through the platform's voice messaging system or through a face-to-face meeting scheduled within a reasonable timeframe.

All the reporting channels ensure, even using encryption tools², the confidentiality of the identity of the reporting person, the involved person, and any individuals mentioned in the report, as well as the content of the report and its related documentation.

The report must include the following elements:

- a clear and complete description of the reported events;
- time and place in which the events were committed;
- personal details or other information enabling the identification of the individual(s) who committed the reported events;
- mention of any other individuals who may have information about the reported events;
- provide and attach any documents that can confirm the validity of such events;
- any other information that can be useful to prove the reported events.

There is the possibility of making reports that do not allow their author to be identified ("anonymous reports"). Anonymous reports, where substantiated, are equated with ordinary reports and treated accordingly. However, anonymous reporting, in addition to involving greater difficulties of investigation, may still result in the reporting person facing the risk of possible retaliation, without, however, allowing the organization to provide the appropriate means of protection provided in the case of confidential reporting.

The reports can be made, in written and/or oral form, through the online computer platform, accessible via the link <https://whistleblowersoftware.com/secure/TerminaleGNLAdriaticoSrl>, through the Company's website.

7.2.1 Internal reports through written form

Once logged through the mentioned link, the whistleblower has the option to choose whether to submit a written or oral report. In case of a written report, the whistleblower is required to specify if he/she wants to disclose his/her identity to the Reporting Manager or to remain anonymous.

Once the reporting process is started, the whistleblower is required to complete a detailed form, providing all the requested information and, if necessary, attaching documents and/or files supporting the reported event. At the end of this procedure, a password (key code) is generated, which can be downloaded in PDF format. Using this password, the whistleblower can later access the report through the platform.

This option allows the whistleblower to access the internal messaging system between him/her and the Reporting Manager to prevent any omissions or to attach additional documents or information that may have developed after the initial submission, to describe the events more accurately.

Additionally, the whistleblower can provide his/her email for receiving notifications about significant changes, such as receiving messages from the Reporting Manager and updates on the progress status.

² Secret conventional writing, decipherable only by those with knowledge of the code.

The Reporting Manager communicates exclusively with the whistleblower through the platform, and if necessary, may request any clarifications or additional information, diligently following up on the received reports. Additionally, the Reporting Manager is responsible for sending a notification of report receipt within 7 days and providing feedback on the report within 3 months from submission.

In case of apparent and manifest groundlessness, the Reporting Manager, based on an analysis of the reported events, may decide to archive the request, for example, reclassifying the report as an internal incident related to disputes, claims, or requests linked to a personal interest of the reporting person. In this case, a notification will be sent to the whistleblower³ through the platform explaining the reasons.

7.2.2 Internal reports through oral form

Once logged through the mentioned link, the whistleblower has the option to choose whether to submit a written or oral report. In case of an oral report, the whistleblower has the option to choose whether he/she wants to keep their original voice or activate the distortion mode to remain unrecognizable. Additionally, the whistleblower is required to specify confidentiality by choosing to disclose his/her identity to the Reporting Manager or to remain anonymous.

Once the reporting process is started, the whistleblower is required to complete a detailed form, providing all the requested information and, if necessary, attaching documents and/or files supporting the reported event. At the end of this procedure, a password (key code) is generated, which can be downloaded in PDF format. Using this password, the whistleblower can later access the report through the platform.

This option allows the whistleblower to access the internal messaging system between him/her and the Reporting Manager to prevent any omissions or to attach additional documents or information that may have developed after the initial submission, to describe the events more accurately.

Additionally, the whistleblower can provide his/her email for receiving notifications about significant changes, such as receiving messages from the Reporting Manager and updates on the progress status.

The Reporting Manager communicates exclusively with the whistleblower through the platform, and if necessary, may request any clarifications or additional information, diligently following up on the received reports. Additionally, the Reporting Manager is responsible for sending a notification of report receipt within 7 days and providing feedback on the report within 3 months from submission.

In case of apparent and manifest groundlessness, the Reporting Manager, based on an analysis of the reported events, may decide to archive the request, for example, reclassifying the report as an internal incident related to disputes, claims, or requests linked to a personal interest of the reporting person. In this case, a notification will be sent to the whistleblower⁴ through the platform explaining the reasons.

7.2.3 Internal reports through face-to-face meeting

In case the whistleblower wants to make an oral report through a face-to-face meeting, he/she must explicitly indicate it on the online platform (at the mentioned link). The Reporting Manager will schedule a meeting within a reasonable timeframe, respecting a maximum deadline of 15 days.

³ Ref. paragraph 6.

⁴ Ref. paragraph 6.

At the end of this procedure, a password (key code) is generated, which can be downloaded in PDF format. Using this password, the whistleblower can later access the report through the platform.

The report obtained during the direct meeting is fully transcribed and recorded on the platform.

The Reporting Manager communicates exclusively with the whistleblower through the platform, and if necessary, may request any clarifications or additional information, diligently following up on the received reports.

Additionally, the Reporting Manager is responsible for sending a notification of report receipt within 7 days and providing feedback on the report within 3 months from submission.

In case of apparent and manifest groundlessness, the Reporting Manager, based on an analysis of the reported events, may decide to archive the request, for example, reclassifying the report as an internal incident related to disputes, claims, or requests linked to a personal interest of the reporting person. In this case, a notification will be sent to the whistleblower⁵ through the platform explaining the reasons.

7.3 External reporting channel (ANAC Platform)

Although what is included in the par. 7.6, Italian Legislative Decree No. 24/2023 provides the option to make a report through an external channel (an online platform made available by ANAC, as well as a telephone service with an operator and the possibility of scheduling face-to-face meetings within a reasonable timeframe), solely in the presence of one of the following conditions:

- the internal channel, even though mandatory, is not operational, or even if activated, it does not comply with the requirements of the decree regarding the subjects and methods for submitting internal reports, which must be able to guarantee the confidentiality of the identity of the whistleblower and other protected individuals;
- the whistleblower has already made an internal report and it has not been followed up by the Reporting Manager or office in charge of it⁶;
- the whistleblower has reasonable reasons to believe that if he/she would make a report, it wouldn't be followed up⁷ or it could cause a retaliation⁸. This must be based on the circumstances attached and information that can be proven, so not only on belief.
- the whistleblower has reasonable reasons to believe that the violation may constitute an imminent or evident danger to the public interest⁹.

⁵ Ref. paragraph 6.

⁶ The person entrusted with the management of the channel has not undertaken, within the deadlines stipulated in the decree (i.e., confirmation of receipt within 7 days, as well as the outcome of the process within 3 months from the date of the notice of receipt of the report), any activity about the admissibility of the report, the verification of the existence of the reported facts, or the communication of the outcome of the investigation carried out.

⁷ Hypotheses in which there is a well-founded fear that no activity would be carried out due to an agreement between the person who received the report and the person involved in the violation; or as a result of the concealment or destruction of evidence of misconduct of which the whistleblower knows; or, the hypothesis in which the handler of the report has a conflict of interest because the report directly affects him/her, either as a whistleblower or as a reported person. This is to be understood as but not limited to.

⁸ Hypotheses in which the person has a well-founded fear that he or she may be subjected to retaliation because of situations and events that have already occurred, such as where the person has already been made aware of the possibility of being subjected to harm in the event of reporting or the person is aware of previous retaliation or breaches of the duty of confidentiality. This is to be understood as but not limited to.

⁹ Case where the violation requires urgent action, to safeguard the health and safety of people or to protect the environment. This is to be understood as but not limited to.

On the institutional website of ANAC, by clicking the link to the dedicated page, it is possible to access the service dedicated to "whistleblowing" (<https://www.anticorruzione.it/-/whistleblowing>).

ANAC may not follow up on reports of minor violations and proceed to dismiss them.

7.4 Public disclosures

A whistleblower making a public disclosure benefit of the protection provided by the Italian Legislative Decree No. 24/2023 if, at the time of the public disclosure, one of the following conditions is met:

- the whistleblower has previously made an internal and external report or has directly made an external report, under the conditions and the method required (art. 4 and 7 of the Italian Legislative Decree No. 24/2023), and no feedback has been provided within the specified deadlines (art. 5 and 8 of the Italian Legislative Decree No. 24/2023) regarding the measures planned or taken to follow up on the reports;
- the whistleblower has valid reasons to believe, based on concrete circumstances, that the violation may constitute an imminent or evident danger to the public interest;
- the whistleblower has valid reason to believe that the external report wouldn't be followed up or it could cause retaliation. This must be based on specific circumstances, such as the concealment or disruption of evidence or the reasonable fear that the person who receives the report may be colluding with the person involved in the violation itself.

It is important to underline that the rules on the professional secrecy of journalists, with reference to the source of the news, remain unaffected.

7.5 Allegation to the Competent Italian Authorities

The Italian Legislative Decree No. 24/2023– in accordance with the previous regulations – grants the recipient of the regulation the option to formally report any unlawful conduct of which they become aware in a public or private work context to the competent Italian judicial and accounting Authorities.

As well in this case, the same rules regarding confidentiality protection and the content of the reports must be applied and adhered to by the offices of the judicial Authorities to which the report is submitted.

7.6 Use of channels concerning the type of information about violations that can be reported

Within the Company, violations that integrate unlawful conduct relevant under Italian Legislative Decree No. 231/2001 and violations of the organization and management models provided for in Italian Legislative Decree No. 231/2001) can be reported using the internal channels.

Otherwise, violations of EU and national transposing legislation law can be reported using internal and external channels, public disclosure, and allegations.

7.7 Analysis of Reports: the end-to-end process

Once the report is submitted through the channels outlined in subparagraph 7.2.1, il Reporting Manager:

- ensures, using encryption tools, the confidentiality of the identity of the whistleblower, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation;
- treats the ordinary and anonymous reports in the same way and he/she manages them according to the Supervisory Regulations;
- gives notice to the whistleblower of the receipt of the report within 7 days from the date it's received, unless expressly requested otherwise by the whistleblower, or unless the Reporting Manager believes that the notification could compromise the protection of the confidentiality whistleblower's identity;
- makes the analysis of the report, text, and the documentation provided;
- keeps communication with the whistleblower and asks him/her, if necessary, for additional information;
- diligently follows up on reports received;
- carries out the preliminary investigation necessary to follow up the report, including through hearings and acquisition of documents, possibly with the support of the compliance officer in planned cases;
- gives feedback to the whistleblower within 3 months from the date of notice of receipt of the complaint or, in the absence of the notification, from the expiration of 7 days from receipt;
- notifies the whistleblower of the final outcome.

8 Protections and responsibilities of the whistleblower's personal data

8.1 Conditions for the protection of the reporting person

The protection measures provided by Chapter III of Italian Legislative Decree 24/2023 apply to the following individuals (Art. 3 Italian Legislative Decree No. 24/2023): public employees; employees of public service concessionaires; employees of private sector entities; self-employed workers who work for public or private sector entities; collaborators, freelancers and consultants who work for public or private sector entities; volunteers, trainees, paid and unpaid; shareholders and people with administrative, managerial, control and supervisory or representative functions; probationary workers; candidates; former employees; facilitators; individuals in the same work environment as the reporting person and who are related to the reporting person by a stable emotional or kinship relationship within the fourth degree; co-workers of the reporting person who work in the same work environment as the reporting person and who have a usual and current relationship with the reporting person; entities owned by the reporting person or for which the reporting person works, as well as entities operating in the same work environment, when the following conditions are met:

- a) at the time of the report or allegation to the judicial or accounting Authority or public disclosure, the whistleblower or alleging person had reasonable reasons to believe that the information about the violations reported, publicly disclosed, or alleged was true and fell within the objective scope of paragraph 6 of this procedure;
- b) the report or public disclosure was made based on the provisions of paragraphs 7.3 and 7.4 of this procedure and, in general, Chapter II of Italian Legislative Decree 24/2023.

- c) Exists a consequential connection between the report, disclosure, and allegation made and the retaliatory measures suffered.

In certifying the facts or the personal reasons that led the individual to report, to allege, or to make a public disclosure are not considered.

In the absence of such conditions:

- reports, public disclosures, and allegations are not included within the scope of the whistleblowing discipline, and therefore the protection provided does not apply to those who report, allege, or make public disclosures;
- similarly, the protection granted to different subjects is excluded when, due to the role they play in the reporting/allegation process and/or the particular relationship they have with the whistleblower or the alleging individual, they indirectly suffer retaliation.

However, it is understood that those indicated in paragraph 6 of this procedure are excluded from the scope of reporting (whistleblowing).

In case of slanderous or defamatory reporting, the criminal and disciplinary responsibility of the whistleblower in accordance with Articles 368 and 595 of the Italian Criminal Code and Article 2043 of the Italian Civil Code shall not be affected.

Except as provided in the subsequent paragraph 9, when the criminal responsibility of the whistleblower is verified, even by first-instance judgment, for the crimes of defamation or calumny or, in any case, for the same crimes committed through reporting to the judicial or accounting authorities, or for the civil responsibility arising from the same, in cases of willful misconduct or gross negligence, the protections established by Chapter III of Italian Legislative Decree No. 24/2013 are not guaranteed, and the reporting or alleging person is also subject to a disciplinary sanction.

The same measures apply also to cases of anonymous reporting or allegation to the judicial or accounting authorities or public disclosure if the reporting person is subsequently identified and has suffered retaliation.

8.1.1 Confidentiality of personal data

The identity of the whistleblower and any other information from which such identity may be directly or indirectly deduced may not be disclosed without the express consent of the whistleblower himself/herself. Confidentiality shall also be ensured for the person involved and named by the whistleblower and for any persons other than those responsible for receiving or following up reports who are expressly authorized to process such data. The protection of personal data is to be ensured not only to the reporting or alleging person but also to other persons to whom confidentiality protection applies, such as the facilitator, the person involved, and the person mentioned in the report as "affected" (Art. 4(1) Regulation (EU) 679/2016) by the data processing.

In criminal proceedings, the identity of the whistleblower is covered by confidentiality in the ways and within the limits provided for in Article 329 of the Italian Code of Criminal Procedure, as well as, in proceedings before the Court of Auditors, the identity of the whistleblower cannot be disclosed until the conclusion of the preliminary phase. This is without prejudice to the disciplinary liabilities provided for violation of the

appropriate conduct duties and for violation of the rules on personal data protection. The Company establishes forms of disciplinary liability on the part of the individuals responsible for handling reports in the event of a breach of the obligation of confidentiality regarding the identity of the whistleblower and other individuals whose identity requires protection.

Should it become necessary to disclose the identity of the whistleblower as part of a disciplinary proceeding originating from the report, the whistleblower must clearly and unequivocally express consent.

In addition to the identity of the whistleblower, confidentiality is also guaranteed to any other information or element of the report from the disclosure of which the identity of the whistleblower can be inferred directly or indirectly. It is also guaranteed in the case of reports - internal or external - made orally through telephone lines or voice messaging systems or, at the request of the reporting person, through a direct meeting with the person handling the report.

The confidentiality of the whistleblower is safeguarded even when the report is received by personnel other than those authorized and competent to handle reports, to whom, however, the reports must be promptly transmitted.

In two cases expressly provided for in the decree, revealing the identity of the whistleblower requires, in addition to the whistleblower's express consent, written notice of the reasons for such disclosure:

- in disciplinary proceedings where the disclosure of the identity of the whistleblower is indispensable for the defense of the person against whom the disciplinary charge is brought;
- in proceedings resulted from internal or external reports where such disclosure is also indispensable for the defense of the person involved.

This is without prejudice to the provisions of the law imposing the obligation to disclose the identity of the whistleblower and any other information about the Reporting, where requested by the proceeding Authorities in connection with investigations (criminal, tax, or administrative) or inspections of other Public Bodies originating from the Reporting.

8.1.2 Technical and organizational security measures to guarantee confidentiality.

Reporting channels are designed and established according to '*by design*' and '*by default*' principles of personal data protection to ensure the confidentiality of data and information.

The processing of personal data related to the receipt and management of reports is carried out in accordance with the principles set out in Articles 5 and 25 of the EU Regulation 2016/679. This provides appropriate information to the reporting persons and the affected persons in accordance with articles 13 and 14 of the same Regulation, as well as taking appropriate measures to protect the rights and freedoms of the data subjects.

Data and information are protected with appropriate technical and organizational measures to implement the principles of data protection (Art. 5 GDPR) by incorporating the necessary safeguards into the processing to meet the requirements of the Regulation and protect the rights and freedoms of data subjects.

The specific platform enables the processing of personal data in accordance with the basic principles of the aforementioned EU Regulation.

All subjects involved in the management of reports receive specific authorization and training, as required by articles 29 and 32 of Regulation (EU) 2016/679 and 2-quaterdecies of Italian Legislative Decree No. 196 of June 30, 2003. They receive specific instructions to ensure that every processing of personal data, including communication among competent authorities as provided by Italian Legislative Decree No. 24/2023, is carried out in compliance with the said decree, Regulation (EU) 2016/679, and Italian Legislative Decree No. 196 of June 30, 2003.

Personal data that is not relevant to the processing of a specific report is not collected, or if collected accidentally, is immediately deleted.

External subjects providing supporting services to the management of reports are designated as Data Processors according to Article 28 of Regulation (EU) 2016/679. These subjects are required to provide guarantees regarding the adoption of appropriate security measures in accordance with Article 32 of Regulation (EU) 2016/679. Additionally, they need to ensure an appropriate level of compliance with current processing provisions, including the application of the provisions of Italian Legislative Decree No. 24/2023 on the protection of the identity of the whistleblower.

The Company provides for the analysis of risks to data subjects and the necessary security measures for their mitigation as part of a specific impact assessment prepared in accordance with Article 35 of GDPR.

8.2 Prohibition of retaliation of the whistleblower

Institutions and persons referred to art. 3 of Italian Legislative Decree No. 24/2023 shall not suffer any retaliation¹⁰.

Retaliation refers to any conduct, act, or omission, attempted or threatened, carried out within the scope of the report, the allegation to the judicial authority or the public disclosure and which causes or may cause the reporting person or the alleging person, directly or indirectly, unjust damage.

In cases of anonymous reports, allegation to the judicial Authorities, or public disclosure, if the reporting person is subsequently identified and subject to retaliation, the protection measures for retaliation shall apply.

In the context of judicial or administrative proceedings or otherwise extrajudicial disputes concerning the inspection of conduct, acts, or omissions against the persons referred to in art. 3 and prohibited under the scope of the current article, it shall be presumed that the prohibited conducts were carried out because of the report, public disclosure, or allegation to the judicial or accounting authority. The burden of proof that such conduct or acts were motivated by reasons unrelated to the report, public disclosure, or allegation lies with the person who carried out such conduct or acts.

In the event of a claim for damages filed with the judicial authority by the persons specified in Article 3, if such persons prove that they have made, according to Italian Legislative Decree No. 24/2023, a report, a public disclosure, or allegation to the judicial or accounting Authority and have suffered damages, it shall be presumed unless proven otherwise, that the damage is a consequence of such report, public disclosure or

¹⁰ The most recent provisions no longer refer to either discriminatory measures or organizational measures having direct or indirect effects on working conditions caused by the complaint or report.

report to the judicial or accounting Authority. Article 17, paragraph four, of Italian Legislative Decree 24/2023¹¹ provides a list of cases constituting retaliation, in particular:

- a. termination, suspension, or equivalent measures;
- b. demotion in rank or denial of promotion;
- c. revision of duties, variation of place of work, reduction of salary, change of working hours;
- d. suspension of training or any restriction of access to training;
- e. negative performance evaluations or recommendations;
- f. the adoption of disciplinary measures or other sanctions, including fines;
- g. coercion, intimidation, harassment or ostracism;
- h. discrimination or any disadvantageous treatment;
- i. the denial of the conversion from a fixed-term employment contract into an open-ended employment contract, where the employee had a legitimate expectation of such conversion;
- n. early termination or cancellation of a contract for the provision of goods or services;
- o. annulment of a license or permit;
- p. request for submission to psychiatric or medical examinations.

Acts taken in violation of the current paragraph and, generally, of Article 17 of Italian Legislative Decree No. 24/2023 shall be null and void. The people referred to in the art. 3 who have been dismissed because of reports, public disclosure or allegation to the judicial or accounting authorities have the right to be reinstated in their jobs, about the specific discipline applicable to the worker.

The right of the whistleblower to give notice of the incident to trade unions or the competent Judicial Authority remains true and unaffected.

The entities and people referred to in the art. 3 may notify ANAC of the retaliatory conduct they believe they have suffered.

Where the report of retaliatory conduct is received by the person in charge of handling the internal report, rather than ANAC, the former subject shall offer the necessary support to the whistleblower by illustrating that the communication must be forwarded to the Authority in order to obtain the safeguards provided by the regulations. Where the retaliatory communication is mistakenly received by public or private parties, instead of ANAC, those entities are required to ensure the confidentiality of the identity of the person who sent it and to forward such communication to ANAC, giving simultaneous notice of the forwarding to the person who made the report.

The most representative trade unions in the administration or entity in which the retaliation was carried out cannot give notice to ANAC.

Without prejudice to the specific hypotheses of limitation of liability, specified in paragraph 9, the protection provided in case of retaliation is not guaranteed when it is ascertained, even with a judgment of first instance, the criminal liability of the reporting person 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, for the same title, in cases of malice or gross negligence.

¹¹ The regulator provides a broader list of retaliation concerning previous provisions, albeit, nonetheless, with a non-exhaustive character.

If liability is established, a disciplinary sanction shall also be imposed on the reporting or whistleblowing party.

9 Limitations of the whistleblower's responsibilities

The institution or individual mentioned in art. 3 of Italian Legislative Decree No. 24/2023, who disclose or disseminate information covered by the obligation of secrecy, is not punishable, particularly referred to:

- disclosure and use of official secrets, professional secrets, and scientific and industrial secrets (Articles 326, 622 and 623 of the Italian Criminal Code);
- violation of the duty of loyalty and fidelity (Article 2105 of the Italian Civil Code), provisions relating to the protection of copyright, and provisions relating to the protection of personal data
- disclosure or dissemination of information about violations that offend the reputation of the person involved.

The conditions for the exclusion of liability to apply are as follows:

- at the time of the disclosure or dissemination of the information, there have to be reasonable reasons to believe that this is necessary to reveal the violation¹²;
- in order to benefit from protections, the individual needs to make the report, public disclosure, or the complaint in accordance with the conditions outlined in this procedure according to the Italian Legislative Decree No. 24/2023.

Unless the act constitutes a crime, the institution or person mentioned in Art. 3 of the Italian Legislative Decree No. 24/2023 does not run into any liability, including civil or administrative liability, for the acquisition of information on violation or access to them.

In any case, criminal liabilities, and any other liability, including of a civil or administrative nature, is not excluded for conduct, acts, or omissions that are not linked to the report, the allegation to the judicial or accounting Authority, or public disclosure or that are not strictly necessary to disclose the violation.

10 Documentation archiving

It's the liability of the External Advisor to archive the documents related to the report.

All reports and the related documents are kept safely, and electronically as long as the report is proceeded and, in any case, for not more than 5 years starting from the notification of the conclusion of the process.

With the aim to grant more security, the archiving is done through a dual-encrypted system:

- the “*Whistleblower Software*” platform that allows the whistleblower to access their report through the key code;
- back-up by the External Advisor, who uses information systems to ensure integrity as well as confidentiality.

¹² The person, therefore, must reasonably believe, and not on the basis of mere inferences, that that information must be disclosed because it is indispensable to bring out the violation, to the exclusion of superfluous information, and not for additional and different reasons (e.g., gossip, vindictive, opportunistic, or scandalous purposes).

When the report is made through a face-to-face meeting, if the whistleblower allows it, it is transcribed through recording on a device suitable for storage and playback, or through a written record.

In case of minutes, the whistleblower may verify, correct, and confirm the minutes of the meeting by his/her signature.

11 Sanctions

The individuals holding the sanctioning power will take the most appropriate measures in accordance with the disciplinary system provided for in the Model, to which reference is made, towards those who, at the outcome of the verifications activated following the Report, are found to be responsible for the violations ascertained.

In addition, the Company will apply the disciplinary sanctions considered most appropriate in line with the disciplinary system provided by the Model, in the following cases:

- when it ascertains that retaliation has been committed;
- when it ascertains that the Reporting has been obstructed or that an attempt has been made to obstruct it;
- when it ascertains that the obligation of confidentiality set forth in Article 12 of the Decree has been violated;
- when it ascertains that the activity of verification and analysis of the Reports received has not been carried out;
- when the civil liability of the Reporting person for defamation or slander in cases of malice or gross negligence is ascertained, including by a judgment of first instance.

Likewise, all violations of this Procedure constitute disciplinary offenses punishable under the Model.

The aforementioned conducts will be assessed as serious violations of the Model and sanctioned according to the principles and in the manner provided for by the disciplinary system set forth in the same Model with reference to the individuals concerned.

This is without prejudice to the organization's right to refer the matter to the competent authorities - civil and criminal - in the event that it detects that the wrongdoing raised by the whistleblower has all the characteristics of a crime or civil wrongdoing.