



WHISTLEBLOWING PROCEDURE

REV.	DATA	APPROVED	NOTES
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DEFINITIONS

For the purposes of this procedure, unless otherwise specified, the terms listed below shall have the meaning ascribed to each of them below:

- **External Reporting Channels:** specific channels dedicated to the transmission of **external Reports** pursuant to Article 7 co. 1 of Legislative Decree 24/2023;
- **Internal Reporting Channels:** specific channels dedicated to the transmission of **internal Reports** pursuant to Art. 4, para. 1 of Legislative Decree 24/2023;
- **Work Context:** the work or professional activities, present or past, carried out in the context of relations with the Company through which, regardless of the nature of such activities, a person acquires **Violation Information** and in the context of which he/she could risk being subjected to **Retaliation** in the event of a **Report, Public Disclosure** or complaint to the judicial or accounting authorities;
- **Public Disclosure:** making **Violation Information** publicly available through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people (§ 4.4);
- **Facilitator:** a natural person who assists a **Whistleblower** in the **Whistleblowing** process, operating within the same **Work Context** and whose assistance must be kept confidential;
- **GDPR:** Regulation (EU) 679/2016 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC;
- **Reporting Manager:** the person(s) assigned to receive and manage **internal Reports** for the purposes of this procedure, appointed in accordance with Article 4(2) of Legislative Decree 24/2023; the GDS Reporting Manager is composed of: Legal Manager and Finance Manager;
- **Information notice:** privacy notice provided pursuant to Art. 13 of the GDPR to the **persons concerned**, i.e. the **Affected Person** and the **Reporting Party**;
- **Information on Breaches:** written/oral information, including reasonable suspicions, concerning **Breaches** committed or likely to be committed, as well as circumstantial evidence of conduct aimed at concealing such **Breaches**¹;
- **Organisational Model:** the Organisational and Management Model adopted by the **Company**, as provided for in Article 6-bis of Legislative Decree 231/2001, as an organic set of principles, rules, provisions, organisational schemes and related tasks and responsibilities, aimed at preventing the offences referred to in the same Legislative Decree 231/2001;

¹ This also includes irregularities or anomalies that the reporting person believes could give rise to one of the Breaches, provided that they are not mere irregularities but symptomatic indications that would reasonably lead the reporting person to believe that one of the Breaches could be committed.

- **Person Involved**: the natural or legal person mentioned in the **Report** or **Public Disclosure** as a person to whom the **Breach** is attributed or as a person otherwise implicated in the reported or publicly disclosed **Breach**;
- **Retaliation**: any conduct, act or omission, even if only attempted or threatened, carried out by reason of the **Report**, the report to the judicial or accounting authorities or the **Public Disclosure**, and which causes or may cause the **Whistleblower**, directly or indirectly, unjust damage;
- **Whistleblowing Manager**: the person(s) in charge of managing internal whistleblowing for the purposes of this procedure (as better specified in § 4.2.4 below), appointed in accordance with Article 4(2) of Legislative Decree 24/2023;
- **Reporting party or Whistleblower**: the persons indicated in § 4 below;
- **Reporting ('wrongdoing')**: communication of **Violation Information**, submitted through **Reporting Channels** (both **internal** and **external**); in particular, **Reports** are divided into:
 - **Internal Reporting or Internal Whistleblowing**: communication of **Violation Information**, submitted via **Internal Reporting Channels** (§ 4.2);
 - **External Reporting**: communication of **Violation Information**, submitted via **External Reporting Channels** (§ 4.3);
- **Disciplinary System**: set of sanctions against those who fail to comply with the provisions of this procedure, as better specified in § 6 below;
- **Third parties**: all parties 'external' to the Company having negotiating relations with it (by way of example, consultants, suppliers, customers and partners);
- **Assessment (Triage)**: assessment of the **Report** for the purposes of classification, taking investigative measures, prioritisation and management.
- **Violation**: all the conduct, acts and omissions identified in §4.1 below.

Terms defined in the singular are also understood in the plural if the context so requires and vice versa.

1 PURPOSE

For the purposes of the application of Legislative Decree 24/2023, this procedure defines, in the context of the activity carried out by **Global Display Solutions S.p.a.** (hereinafter also only "**GDS**" or the "**Company**"), the general principles set out, in particular, to safeguard the **Reporting Parties**, the operating procedures to be observed in the management of **Internal Reports**, the procedures for submitting a **Public Disclosure** or an **External Report**, the protection measures as well as the **Disciplinary System**.

2 TERMS OF VALIDITY

This procedure is valid from the date of its issue indicated on the cover page.

Any subsequent update cancels and replaces, from the date of its issue, all previously issued versions.

3 LEGAL AND REGULATORY REFERENCES

- Legislative Decree 24/2023 '*Implementation of 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 on provisions concerning the protection of persons who report breaches of national laws*'
- Legislative Decree 231/2001 '*Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law 300 of 29 September 2000*';
- EU Regulation No 679/2016 of the European Parliament and of the Council of 27 April 2016;
- "*Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national laws. Procedure for the submission and handling of external reports*" of the National Anticorruption Authority (ANAC) approved by Resolution No. 311 of 12 July 2023;
- *Article 46-bis* under the heading "*Certification of gender equality*" of Legislative Decree no. 198 of 11.4.2006 "Code of equal opportunities between men and women, pursuant to Article 6 of Law no. 246 of 28 November 2005" as well as Reference Practice UNI-PDR 125/2022 (for the violations referred to in paragraph 4.1(f) of this procedure).

4 OPERATING MODES

Internal Reporting, **External Reporting** (under the conditions set out in § 4.3 below), **Public Disclosure** (under the conditions set out in § 4.4 below), or complaints to the judicial or accounting authorities may be made by the following persons:

- the employees of the Company, including workers whose employment relationship is governed by Legislative Decree No. 81 of 15 June 2015², or Article 54-bis of Decree-Law No. 50 of 24 April 2017, converted, with amendments, by Law No. 96 of 21 June 2017³;
- self-employed workers, including those referred to in Chapter I of Law No. 81 of 22 May 2017⁴, as well as holders of a collaboration relationship referred to in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who carry out their work activities at the Company;
- workers or collaborators, who work for entities in the public or private sector that provide goods or services for third parties;
- freelancers and consultants working for the Company;
- subjects 'external' to the Company having business relations with it (e.g., suppliers, customers and partners);
- volunteers and trainees, paid and unpaid, who work for the Company;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at the Company.

4.1 SUBJECT OF REPORTS / COMPLAINTS / PUBLIC DISCLOSURES

Notwithstanding the general prohibition to make **Reports**, complaints to the judicial or accounting authorities or **Public Disclosures** that are manifestly unfounded and/or made with malicious intent (e.g. for defamatory purposes) or with gross negligence, the **Breaches** that may be the subject of **Reports**, complaints to the judicial or accounting authorities or **Public Disclosures** concern the following types of which one has become aware in the context of one's own **Work Context**, in particular

- a) unlawful conduct pursuant to Legislative Decree No. 231 of 8 June 2001, or violations of the **Organisational Model** provided for therein;
- b) **offences** falling within the scope of the European Union or national acts indicated in the annex to Legislative Decree 24/2023 or national acts constituting the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex to Legislative Decree 24/2023, **relating to the following areas: public procurement; services, product and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety;**

² *i.e.* 'Collaborative relationships resulting in exclusively personal, continuous work whose mode of performance is organised by the principal, also with reference to the time and place of work; part-time work; intermittent work; fixed-term work; supply; apprenticeship; ancillary work'.

³ *i.e.* "for each service provider, with reference to the totality of the users, to remuneration of an amount not exceeding €5,000; for each user, with reference to the totality of the service providers, to remuneration of an amount not exceeding €10,000; for the total services rendered by each service provider in favour of the same user, to remuneration of an amount not exceeding €2.500 euros; for each service provider, for the activities referred to in the decree of the Minister of the Interior of 8 August 2007, published in the Official Gazette no. 195 of 23 August 2007, carried out for each user referred to in Law no. 91 of 23 March 1981, to remuneration for a total amount not exceeding 5,000 euros".

⁴ *i.e.* Work Contract (ex Art. 2222 et seq. of the Civil Code) and Intellectual Work Contract (ex Art. 2229 et seq. of the Civil Code), excluding small entrepreneurs (ex Art. 2083 of the Civil Code).

environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and protection of personal data and security of networks and information systems;

- c) acts or omissions **affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union**⁵ specified in the relevant secondary legislation of the European Union;
- d) acts or omissions relating to the internal market, as referred to in **Article 26(2) of the Treaty on the Functioning of the European Union**⁶ , including infringements of EU competition and State aid rules, as well as infringements relating to the internal market related to acts infringing corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- e) acts or conduct **that frustrate the object or purpose of the provisions of** Union acts in the areas referred to in the preceding paragraphs;
- f) acts, conduct or omissions in violation of gender equality (by way of example but not limited to: discriminatory selection, recruitment, promotion and professional development processes; unjustified difference in pay for the same job level by gender and with the same skills; discriminatory and disrespectful conduct and/or language with regard to gender diversity; incidents of harassment or mobbing; etc.).

4.2 INTERNAL REPORTING

4.2.1 CONTENT OF THE REPORT

The **Whistleblower** is obliged to provide all the useful elements to allow the due and appropriate verification of the validity of the facts that are the subject of an **Internal Report**. To this end, the **Internal Reporting** should contain concrete, documented and/or documentable circumstances and information such as to reasonably believe that

⁵ "The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures taken pursuant to this Article which shall act as a deterrent and be such as to afford effective protection in the Member States and in the institutions, bodies, offices and agencies of the Union.

2. The Member States shall take the same measures to combat fraud affecting the Union's financial interests as they take to combat fraud affecting their own financial interests.

3. Without prejudice to other provisions of the Treaties, the Member States shall coordinate their action aimed at protecting the financial interests of the Union against fraud. To that end they shall organise, together with the Commission, close and regular cooperation between the competent authorities.

4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure and after consulting the Court of Auditors, shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union with a view to affording effective and equivalent protection in the Member States and in the institutions, bodies, offices and agencies of the Union.

5. The Commission, in cooperation with the Member States, shall submit an annual report to the European Parliament and the Council on the measures taken for the implementation of this Article."

⁶ "The Union shall adopt measures for the establishment or functioning of the internal market, in accordance with the relevant provisions of the Treaties.

2. The internal market comprises an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured in accordance with the provisions of the Treaties.

3. The Council, on a proposal from the Commission, shall define the guidelines and conditions necessary to ensure balanced progress in all the areas concerned."

the reported acts/acts or omissions constitute a Breach. Preferably, it should contain the following:

- the particulars of the person making the **Internal Report**, indicating the position or function held within the **Company**;
- the clear and complete description of the facts that are the subject of the **Internal Reporting**;
- if known, the circumstances of time and place in which the acts were committed;
- if known, the personal details or other elements (such as the job title and the department in which the activity is carried out) that make it possible to identify the person who has carried out the facts that are the subject of an **internal Report**;
- an indication of any other persons who may report on the facts that are the subject of **Internal Reporting**;
- an indication of any documents that may confirm these facts;
- any other information that may provide useful feedback on the existence of the reported facts.

Reports that do not fall within the purpose and subject matter of this procedure will not be taken into account in any way⁷.

In the case of anonymous **internal Reports**, the **Reporting Manager** reserves the right to consider them on the basis of the seriousness of the facts reported and in relation to the level of detail and accuracy of the content of the **internal Report**.

⁷ We refer, in particular, to **internal Reports** concerning (*§ par. 2.1.1 ANAC Guidelines*):
disputes, claims or requests linked to a personal interest of the reporting person or of the person lodging a complaint with the judicial authority that relate exclusively to his or her individual work or public employment relationship, or inherent to his or her work or public employment relationship with hierarchically superior figures;
reports of violations where they are already mandatorily regulated by European Union or national acts indicated in Part II of the Annex to the Decree or by national acts constituting the implementation of European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the Annex to the Decree;
national security breaches, as well as procurement relating to defence or national security aspects, unless these aspects are covered by relevant secondary EU law.

4.2.2 INTERNAL REPORTING CHANNELS

Internal Reports can be made in the following ways:

- through the IT platform <https://gds.integrityline.com/>
- orally through a meeting with the **Reporting Manager**, at the request of the Reporting Party. The meeting will be scheduled within a reasonable time. In such a case, the **Reporting Person** should send an e-mail to the **Reporting Manager** at gestione.segnalazioni@gds.com (reports management email) indicating as subject of the e-mail '**REQUEST FOR MEETING**' without mentioning in the body of the e-mail the content of the **Report** but only the request for a meeting.

Reporting via the IT platform can also be done anonymously.

The **Whistleblowing Manager** is the person appointed to receive **internal Reports**, which will be handled by the persons indicated below (hereinafter, the "**Whistleblowing Manager**"). In particular, without prejudice to the provisions of § 4.2. below.4 below, the **Whistleblowing Manager** is the only person delegated to access the internal **Whistleblowing Channels** and to view the content of **internal Whistleblowing Reports**, subject to the **Company's** written authorisation pursuant to Article 29 of the GDPR, and shall adopt suitable procedures to prevent the loss, destruction and unauthorised access to **internal Whistleblowing Reports**.

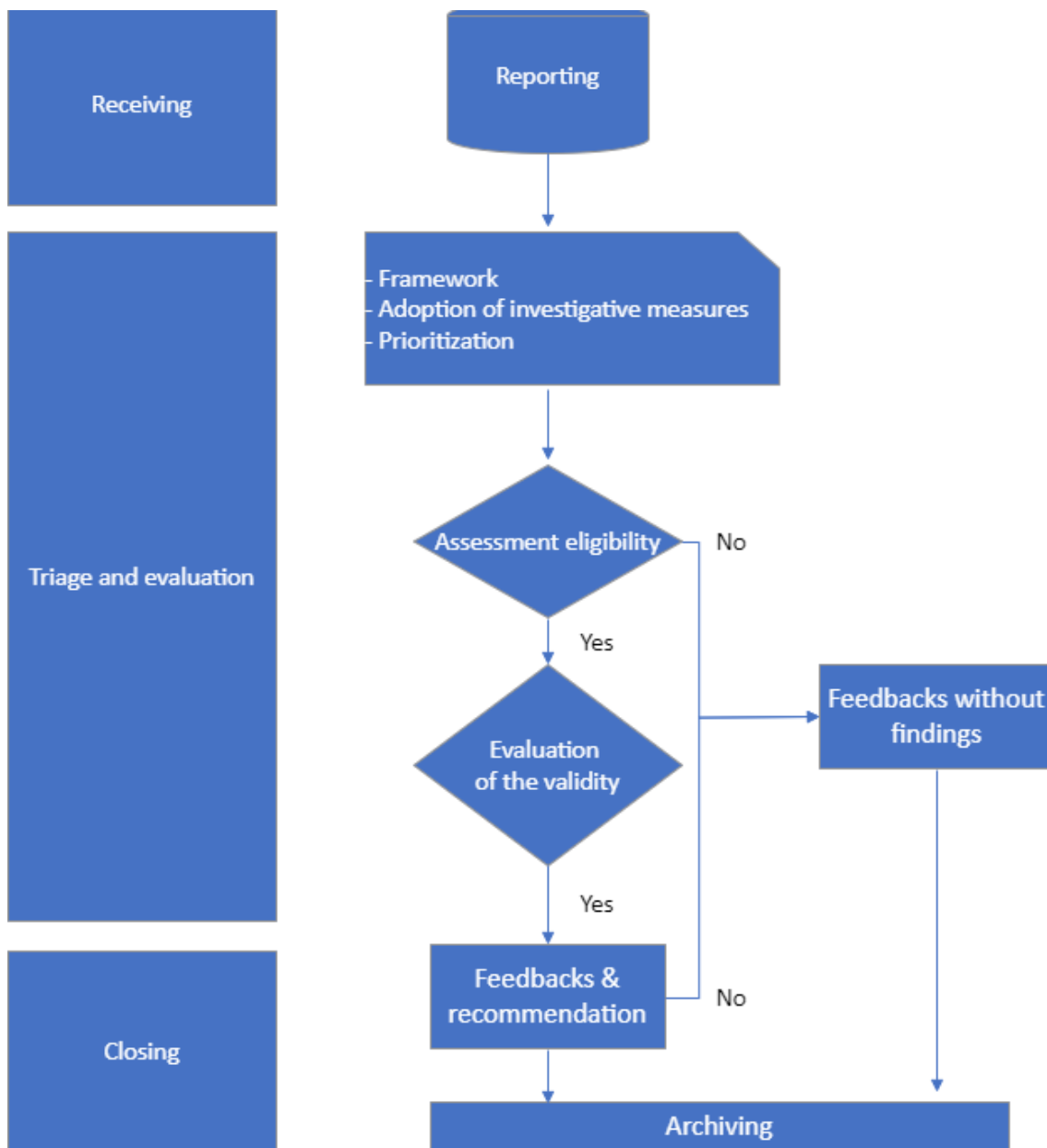
If the **Reporting Manager** is a collegiate body, each member must be provided with personal authentication credentials to access the e-mail box/IT platform dedicated to sending **internal Reports**.

An **internal Report** submitted to a person other than the **Reporting Manager** is forwarded, within seven days of its receipt, to the **Reporting Manager**.

Upon receipt of an **internal Report**, the **Reporting Manager**

- within seven days from the date of receipt, it issues the **Reporting Officer** with an acknowledgement of receipt of the **internal Report**.

4.2.3 STEPS IN THE MANAGEMENT OF INTERNAL REPORTING



Internal Reporting is handled in accordance with the steps described below:

- a) Reception and *Triage* (§4.2.4);
- b) Evaluation (§4.2.5);
- c) Closure (§4.2.7).

At each stage of **internal Reporting** management, the **Reporting Manager**:

- where necessary, informs the **Whistleblower** of the *status* of the **internal Report** and of any subsequent *steps* inherent and/or consequent thereto;

- guarantees the confidentiality of the identity of the **Whistleblower** and of the information contained in **internal Reports** (Protection), to the extent that anonymity and confidentiality are enforceable under the law and to the persons responsible for receiving or following up **internal Reports** expressly authorised;
- operates in accordance with the duties of independence and professionalism (Impartiality);
- ensures the accurate and efficient handling of all **internal Reporting**.

4.2.4 RECEPTION AND TRIAGE

All **internal Reports** are subject to a preliminary analysis by the **Whistleblowing Manager**, who assesses their subject matter and proceeds to assign them to the competent **Whistleblowing Officer** from time to time depending on the subject matter of the Report:

Subject of the Report	Whistleblowing Officer
<u>Internal Reporting of unlawful conduct pursuant to Legislative Decree No. 231 of 8 June 2001, or violations of the Organisational Model provided for therein</u>	Supervisory Board ⁸
<u>Relevant internal Reporting under UNI/PDR 125/2022 on gender equality</u>	Gender Equality Team ⁹
<u>Internal Report concerning a breach other than those listed above</u>	Reporting Manager ¹⁰

If the **Internal Reporting** refers to:

- one of the members of the **Whistleblowing Officer**, the latter abstains from dealing with and handling the **Whistleblowing**;
- all members of the **Whistleblowing Officer**, they shall refrain from dealing with and handling the **Whistleblowing** Report and forward it to the Legal Representative for appropriate assessment.

Where **internal Whistleblowing** is the responsibility of several **Whistleblowing Officers**, they will coordinate their handling of **internal Whistleblowing** in compliance with the relevant legislation.

The **Whistleblowing Officer**, upon receipt of the **internal Report**, performs the activity of verifying its completeness and merits, assigning a higher priority to **internal Reports** concerning the hypothetical commission of offences as most at risk, or concerning **Information on Breaches** concerning a serious breach of the public interest or the

⁸ the Whistleblowing Manager is also the Whistleblowing Officer.

⁹ Team established with internal GDS functions in accordance with UNI/PDR 125/2022.

¹⁰ The Whistleblowing Manager in this case is also the Whistleblowing Officer.

lesson of constitutional principles or of European Union law, and proceeds with the **Assessment** of the admissibility of the **internal Report** (§4.2.5).

4.2.5 EVALUATION OF THE ADMISSIBILITY OF THE REPORT INTERNAL

The **Whistleblowing Officer** carries out an initial examination of the **internal Whistleblowing Report** in order to assess from the outset whether the **internal Whistleblowing Report** appears:

- manifestly inadmissible;
- not concerning **Violations**.

In such cases, the **Whistleblowing Officer** notifies the **Whistleblowing Manager** (if a separate entity) of the inadmissibility, who proceeds to inform the **Whistleblower** of the circumstance within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the **internal Report**, and to file the **internal Report**.

4.2.6 ASSESSING THE MERITS OF INTERNAL REPORTING

If, from an initial examination, the **Internal Report** does not appear to be manifestly unfounded, the **Whistleblowing Manager** will proceed with the preliminary investigation and verification activities. In order to carry out all the necessary checks on the **Internal Report** received, the **Whistleblowing Manager** may:

- i. acquire from the **Whistleblower** further information and/or documentation in support of the reported facts (including by means of a paper procedure through the acquisition of written submissions and documents);
- ii. proceed to the hearing of the **Person involved** or, at his or her request, to hear him or her by means of a file procedure through the acquisition of written observations and documents;
- iii. consider suggesting to the Legal Representative the adoption of suitable **preliminary measures** to contain possible risks (e.g. suspension of the **Person involved**, measures to avoid evidential pollution);
- iv. make use of the support of the heads of specific corporate functions or - if deemed appropriate - also of external consultants whose involvement is functional to the verification and assessment activity, subject to compliance with the provisions on the processing of personal data.

In any case:

- if the **Reporting Party** comes into possession of further information or documents in support of facts that are the subject of **Internal Reporting**, it may communicate them through the **Internal Reporting Channels** indicated in § 4.2.2 above;
- the **Reporting Manager** will provide feedback on the **Internal Reporting** within three months from the date of the acknowledgement of receipt or, in the absence

of such an acknowledgement, within three months from the expiry of the seven-day period from the submission of the **Internal Reporting**.

4.2.7 CLOSING OF INTERNAL REPORTING

The investigation and assessment activities must be concluded within a timeframe appropriate to the scope and complexity of the investigation and assessment activities to be carried out .

If, at the conclusion of the analysis phase, it emerges:

- the absence of sufficiently circumstantiated facts or the unfoundedness of the **internal Report**, the **Whistleblowing Officer will** give written notice of the outcome of the investigation to the **Whistleblowing Manager** (if it is a separate entity), who will archive the **internal Report**, informing the **Whistleblower** thereof (archiving without remarks);
- the final substantiation of the **internal Whistleblowing Report**, the **Whistleblowing Officer shall** give written notice of the outcome of the investigation to the **Whistleblowing Manager** (if a separate entity) who, in relation to the nature of the **internal Whistleblowing Report**, shall (in accordance with the provisions on the processing of personal data and after verifying the consent of the **Whistleblower**)
 - I. inform the hierarchical manager of the person who committed the breach and the Legal Representative, recommending corrective action;
 - II. propose disciplinary measures, by written communication, in accordance with the provisions of the **Disciplinary System** (§6).

If, at the end of the investigation on the **Report**, proceedings are initiated against a specific reported person, an *ad hoc* **Information Notice** should be provided to the latter.

If the **Breach is** particularly serious or concerns one or more members of the management body, the **Reporting Manager shall** inform the other members of the management body and/or the Board of Statutory Auditors, where appointed, and, where appropriate, inform the shareholders of the **Company**.

4.2.8 MONITORING AND CORRECTIVE ACTIONS

It is the responsibility of the hierarchical superior of the **Person involved** (if present, otherwise the Legal Representative) to supervise the implementation of the corrective action recommendations issued.

The **Reporting Manager** monitors the implementation of recommendations for corrective actions and informs the Legal Representative of their developments.

The **Reporting Manager**, in compliance with the provisions on the processing of personal data, reports annually to the Legal Representative information on the management of **internal Reports** as well as on the general operation of this procedure, so as to enable him to assess the effectiveness of the system for managing **internal Reports**.

4.2.9 PROCESSING AND MANAGEMENT OF PERSONAL DATA

Personal data - including special categories of data and judicial data - communicated in the context of **internal Reports** will be processed in compliance with the provisions of the **GDPR** as better described in the **Reporting Officer's Notice** and in the **Involved Person's Notice** retrieved via links on the IT platform or delivered manually in the event of a Report by oral meeting.

Internal reports may not be used beyond what is necessary to adequately follow them up.

The identity of the **Whistleblower** and any other information from which this identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person himself/herself:

- a) to persons other than the **Whistleblowing Manager**, the **Whistleblowing Officer** and other persons specifically authorised by the Data Controller (such consent must be obtained before proceeding with the disclosure to any person other than the persons authorised to handle whistleblowing);
- b) within the framework of disciplinary proceedings where the charge is based, in whole or in part, on the **internal Report** and knowledge of the identity of the **Whistleblower** is indispensable for the accused's defence.

In particular, the **Whistleblowing Manager** and/or **Whistleblowing Officer** must acquire the following consents:

- (a) the disclosure of the identity of the **Whistleblower** and any other information from which such identity may be directly or indirectly inferred, to persons other than those competent to receive or follow up **internal Reports**;
- (b) the disclosure of the identity of the **Whistleblower** in disciplinary proceedings where the charge is based, in whole or in part, on the **internal Whistleblowing** and where knowledge of the **Whistleblower's** identity is indispensable for the accused's defence;
- c) the documentation of the **internal Whistleblowing** when it is made orally in the course of a meeting with the **Whistleblowing Manager** and/or the **Whistleblowing Officer**.

In the event that the **Whistleblowing Manager** and/or the **Whistleblowing Manager** has received the consent to document the **Whistleblowing in accordance with** letter c) above, he/she shall document the **internal Whistleblowing** by means of a recording on a device suitable for storage and listening or by means of minutes. The **Whistleblower** may verify, rectify and confirm the minutes of the meeting by signing them.

The protection of the identity of the **Whistleblower** and of the **Involved Persons** is guaranteed until the conclusion of the proceedings initiated on account of the **internal Report**.

Personal data that are manifestly not useful for the processing of a specific **internal report**, where possible, are not collected or, if accidentally collected, are deleted immediately.

The **Involved Person** may not exercise the rights set out in Articles 15–22 of the GDPR if the exercise of those rights would result in actual and concrete prejudice to the confidentiality of the identity of the **Whistleblower**.

4.2.10 ARCHIVING AND STORAGE OF DOCUMENTATION

The purpose of keeping and archiving documentation is to allow proper traceability of the entire process and to facilitate any subsequent controls.

The **Whistleblowing Manager** and the other **Whistleblowing Officers**, each for the activities falling under his/her competence, are required to store all the documentation supporting the **internal Whistleblowing Report** for the time necessary to carry out the assessment activities on the *Whistleblowing Platform*, using suitable methods to prevent its loss, destruction and unauthorised access. For the same reasons, also the minutes/documents delivered during the possible oral meeting at the request of the **Whistleblower** will be saved on the same *Whistleblowing Platform* (*i.e.* EQS).

Internal Reports and the related documentation are kept for the time necessary to process the **Internal Report** and, in any case, for no longer than five years from the date of the communication of the final outcome of the **Internal Report** procedure, in compliance with the confidentiality obligations set out in Article 12 of Legislative Decree 24/2023 and with the principle of limitation of storage laid down in the privacy legislation.

4.3 EXTERNAL REPORTING

In the event that the **Whistleblower**:

- has found that the **internal Reporting Channel** implemented by the **Company** **is not** active or, even if activated, does **not** comply with the provisions of Article 4 of Legislative Decree 24/2023;
- has already made an **Internal Report** and this has not been followed up within the deadline; or
- has reasonable grounds to believe that, if it were to make an **internal Report**, it would not be effectively followed up or that the **internal Report** itself might entail the risk of **Retaliation**;
- has reasonable grounds to believe that the **Breach** may pose an imminent or obvious danger to the public interest,
- has reasonable grounds to believe that the **Reporting Manager** has a conflict of interest (e.g. if the **Report** concerns a Breach by the **Manager** or if the **Manager** wishes to make a Report);
- is the **Reporting Manager**,

The **Whistleblower** himself/herself can make **an external Report to the National Anti-Corruption Authority for Italy (ANAC)**, in written form, through the IT platforms or other means implemented by ANAC, or in oral form, through the telephone line and/or the recorded voice messaging system implemented by the national body/authority. ANAC must guarantee the utmost confidentiality of the identity of the **Whistleblower**, of the

Person involved and of any other person mentioned in the **Report**, as well as of the content of the **Report** and of the relevant documentation.

The provisions of this paragraph do not apply in the case of reports concerning breaches other than those set out in points (a) to (e) of § 4.1.

4.4 PUBLIC DISCLOSURES

A **Public Disclosure** may be made by the **Whistleblower** who:

- has previously made an **internal Report** and an **external Report**, or has directly made an **external Report** under the terms and conditions laid down in Articles 4 and 7 of Legislative Decree 24/2023, which has not been replied to within the time limits laid down in Articles 5 and 8 of Legislative Decree 24/2023. 24/2023 (*i.e. within three months* from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, *within three months* from the expiry of the period of seven days from the submission of the **Report**, or *within six months* in the case of an **external Report** if there are justified and substantiated reasons); or
- has well-founded reasons to believe that the **Breach** may constitute an imminent or obvious danger to the public interest;
- has well-founded reasons to believe that the **External Report** may entail a risk of **Retaliation** or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the **External Report** may be in collusion with the author of the **Breach** or involved in the **Breach**.

The provisions of this paragraph do not apply in the case of reports concerning breaches other than those set out in points (a) to (e) of § 4.1.

5 PROTECTIVE MEASURES

5.1 CONDITIONS FOR THE PROTECTION OF THE REPORTER (PROTECTION)

The protective measures shown in the table below apply in the following cases:

- a) if, at the time of the **Report or the** report to the judicial or accounting authorities or of the **Public Disclosure**, the **Reporting Party** (or complainant) had reasonable grounds to believe that the **Violation Information** reported, publicly disclosed or denounced was true and fell within the objective scope (§ 4.1);
- b) whether the **Report or Public Disclosure** was made in the manner set out in this procedure;
- c) in the case of a **Report**, a denunciation to the judicial or accounting authorities or anonymous **Public Disclosure**, if the **Whistleblower** is subsequently identified and/or **retaliated against**.

Measure	Normative reference and description
<p>Prohibition of retaliatory acts</p>	<p>The prohibition is laid down in Article 17 of Legislative Decree 24/2023, which is deemed to be recalled here in its entirety.¹¹</p> <p>Acts taken in violation of this prohibition are null and void.</p>
<p>Protection from Retaliation</p>	<p>That said, anyone who believes he/she has been retaliated against for having made a Report, a denunciation to the judicial or accounting authorities or a Public Disclosure shall inform the Reporting Manager, who, after assessing the existence of the elements, shall report the hypothesis of discrimination to the Legal Representative or to another identified body.</p> <p>The Legal Representative or other identified body shall promptly assess the advisability/necessity of adopting acts or measures to restore the situation and/or to remedy the negative effects of the Retaliation and the existence of the grounds for initiating disciplinary proceedings against the retaliator.</p> <p>The Legal Representative or other identified body, possibly with the assistance of the HR function and of the appointed consultant, assesses whether there are grounds to initiate disciplinary proceedings against the person who has carried out the Retaliation, and promptly informs the Whistleblowing Manager. In the event that the (alleged or ascertained) Retaliation is alleged against one or more members of the management body or of the other identified body, the Whistleblower Manager informs the whole management body and/or the Board of Auditors.</p> <p>In any case, persons who have suffered a Retaliation are entitled to notify the ANAC.</p>
<p>Confidentiality obligations</p>	<p>The obligation of confidentiality is provided for in Article 12 of Legislative Decree 24/2023, which is here referred to in its entirety.</p>

¹¹ Art. 17 para. 1 'Entities or persons referred to in Article 3 may not suffer any retaliation' refers to:

- a) the **Whistleblowers**;
- b) the **Facilitators**;
- c) persons in the same **employment context as the reporting person** who are linked to them by a stable emotional or family relationship up to the fourth degree;
- d) **the reporting person's work** colleagues who work in the same **work context as the reporting person** and who have a habitual and current relationship with that person;
- e) entities owned by the **reporting person** or for which those persons work, as well as entities operating in the same **work context as those persons**.

5.2 PROTECTION OF THE PERSON INVOLVED

The **Persons involved** are protected as regards both the confidentiality of **Reports**, denunciations to judicial or accounting authorities or **Public Disclosures** concerning them and of any investigations carried out, and the protection of the same from any retaliatory and/or defamatory **Reports**, denunciations to judicial or accounting authorities or **Public Disclosures** (*Protection*).

To this end, as indicated in §6 below, defamatory or slanderous **Reports**, Complaints to the judicial or accounting authorities or **Public Disclosures** that could give rise to civil and/or criminal liability of the **Whistleblower** are strictly prohibited.

6 DISCIPLINARY SYSTEM

Disciplinary proceedings shall be instituted against the person in charge in the event of a breach of this procedure and, pursuant to Article 21 of Legislative Decree 24/2023, when the **Company** ascertains that

- a **Breach** has been committed;
- **Retaliation** has been committed;
- the **Report** was obstructed or an attempt was made to obstruct it;
- the obligation of confidentiality set out in Article 12 of Legislative Decree 24/2023 has been breached;
- the **Whistleblower** has submitted a **Report, Public Disclosure** or Complaint to the judicial authorities with malicious intent or gross negligence;
- verification and analysis of **internal Reports** received was not carried out.

In the event of a **Breach** for unlawful conduct relevant under Legislative Decree No. 231 of 8 June 2001, or violations of the **Organisational Model**, the disciplinary proceedings instituted shall follow the provisions of the **Organisational Model** (§ 11).

This is without prejudice to the criminal and civil liability of the **Whistleblower** or complainant who makes unfounded **Reports, Public Disclosures** or complaints to the judicial authorities with malicious intent or gross negligence.

In particular, when the criminal liability of the **Whistleblower** or complainant for offences of defamation or slander or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence is established, the protection measures are not guaranteed and the Whistleblower or whistleblower is subject to a disciplinary sanction for the protection of the **Company** and of the **Person involved**, as well as to compensation initiatives.

A **Whistleblower** or complainant who discloses or disseminates **information on Breaches** covered by the obligation of secrecy relating to the protection of copyright or the protection of personal data, or discloses or disseminates **information on Breaches** that offend the reputation of the **Person involved**, shall not be punishable - and shall not be held liable either civilly or administratively - when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or

dissemination of the same information was necessary to disclose the **Breach**; all limited to the conduct, acts or omissions strictly necessary to disclose the **Breach**.

Within the framework of the disciplinary proceedings, the identity of the **Whistleblower** cannot be disclosed, if the allegation of the disciplinary charge is based on separate investigations additional to the **Whistleblowing**, even if consequent to the Whistleblowing itself. If the accusation is based, in whole or in part, on the **Report**, and knowledge of the identity of the **Whistleblower** is indispensable for the accused's defence, the **Report** can be used for the purposes of the disciplinary proceedings only if the **Whistleblower** has given his/her express consent to reveal his/her identity. The **Reporting Manager** will be obliged to:

- verify the presence of consent of the **Whistleblower** ;
- inform the **Reporting Party** in writing of the reasons for the disclosure of confidential data.

The **Company**, through the bodies and functions specifically appointed for this purpose, shall impose, with consistency, impartiality and uniformity, sanctions proportionate to the respective breaches of this procedure.

6.1.1 EMPLOYEES AND DIRECTORS

Failure to comply with and/or violation of the rules of conduct indicated in this procedure by employees/directors of the **Company** constitutes a breach of the obligations arising from the employment relationship and gives rise to the application of disciplinary sanctions.

Sanctions will be applied in accordance with the law and collective bargaining and will be proportionate to the seriousness and nature of the facts.

The establishment of the aforementioned infringements, the management of disciplinary proceedings and the imposition of sanctions shall remain the responsibility of the designated and delegated corporate functions.

Violations of this procedure by members of the **Company's** corporate bodies must be reported to the **Reporting Manager** / Legal Representative, who will take the appropriate steps in accordance with the law.

6.1.2 THIRD PARTIES

Any conduct by **Third Parties** in breach of the provisions of this procedure may also result in the termination of the contractual relationship, without prejudice to any claim for compensation by the **Company** if damage is caused to it as a result of such conduct.