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CORPORATE WHISTLEBLOWING MANAGEMENT POLICY

Version 1.0 of 13 November 2023

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Introduction

Legislative Decree No. 24/2023, on the "*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*" – transposed Directive (EU) 2019/1937 into national law, which updated any pre-existing rules on whistleblowing, bringing together in a single piece of legislation the entire discipline of whistleblowing channels and the protections afforded to whistleblowers, both public and private sector.

Therefore, all previous references to the rules on the subject contained in Art. 54-bis of Legislative Decree No. 165 of 30 March 2001, Art. 6, paragraphs 2-ter and 2-quater of Legislative Decree No. 231 of 8 June 2001 and Art. 3 of Law No. 179 of 30 November 2017 are superseded and repealed. Legislative Decree No. 24 /2023 brings together in a single legislative text the entire discipline of whistleblowing channels and the protections afforded to whistleblowers in both the public and private sectors. The result is an organic and uniform regulation aimed at providing greater protection for the whistleblower, so that the latter may be better incentivised to report offences within the limits and in the manner set out in the decree.

GT Line Srl (hereinafter, "*GT Line*" or "*the Company*") has established its own internal channel (hereinafter, "*WB Channel*") for the submission and management of reports and regulated, by means of this Policy, the rules for the overall functioning of the organisational and procedural system put in place to oversee the management of reports.

The WB Channel, thus established, receives and centralises all information flows aimed at reporting violations of mandatory or optional rules whose application derives from European Union law, national law, internationally recognised standards applied at the Company, the Code of Ethics and the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree No. 231/2001.

This document has been issued and updated after consultation with trade union representatives and/or organisations.

1. Purpose of the Whistleblowing Management Policy

This Whistleblowing Management Policy (hereinafter also "*WB Policy*") aims to govern the overall functioning of the whistleblowing system.

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In particular, the functioning of this system implies the precise regulation of the following main areas:

a) the definition and launch of the institutional channel identified by the Company to enable the secure submission of reports;
b) the definition of how reports can be securely submitted;
c) the transparent organisational and procedural methods established to follow up the reports received and any interaction with the whistleblower;
d) the protection of whistleblowers and other involved parties.

The following paragraphs are intended to provide more detailed operational information on the methods of access to the institutional channel established by the company, the objective and subjective scope of application, the operational phases of examination and verification of reported facts and the methods of their conclusion.

The main purpose of this policy is also to inform all those to whom it is addressed of the possible conclusions of the whistleblowing management process, of the related sanctions in the event that unlawful or irregular conduct is confirmed, and of the forms of protection provided by law and guaranteed by the Company for whistleblowers and for the other parties involved.

2. Definitions

Term	Description
Addressees of the policy	This whistleblowing management policy is addressed to all natural persons in any way connected with the Company's work context.
Work context of the Company	Current or past employment or professional activities in the context of the relationships referred to in paragraph 5 on page 5, through which a person, regardless of the nature of such activities, obtains information about violations and in the context of which they could risk retaliation in the event of a public report or disclosure to the judicial or accounting authorities
Public Disclosure	Placing information about violations in the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people

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Facilitator Natural person assisting a whistleblower in the whistleblowing process, operating within the same work context and whose assistance must be kept confidential;

Involved person Natural or legal person mentioned in the internal or external report or in the 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, occurring as a result of the whistleblowing, the denunciation to the judicial or accounting authorities, or the public disclosure and which causes or may cause, directly or indirectly, unjustified harm to the whistleblower or to the person making the report.

Whistleblower The natural person who makes a report or public disclosure of information on violations acquired in the context of their work.

Whistleblowing Written or oral communication, either:

a) "internal whistleblowing": means the communication, in writing or orally, of information on violations, submitted through the internal whistleblowing channel referred to in Art. 4 of Legislative Decree No. 24/2023;

b) "external whistleblowing": means the communication, in writing or orally, of information on violations, submitted through the external whistleblowing channel referred to in Art. 7 of Legislative Decree No. 24/2023;

Follow-up Action taken by the person entrusted with the management of the whistleblowing channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken.

Violations Behaviours, acts or omissions detrimental to the public interest or the integrity of the public administration or the private entity included in the types set out in paragraph 5.1.

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3. Other regulatory references

In addition to Legislative Decree No. 24/2023 mentioned in the Introduction, the rules of the whistleblowing management system represented herein are subject to and made compliant with the following additional - mandatory or optional - regulations:

- Directive (EU) 2019/1937 [Directive];
- Legislative Decree No. 231 of 8 June 2001 [Decree 231];
- General Data Protection Regulation (EU) 2016/679 [GDPR]
- Legislative Decree No 196 of 30 June 2003 [Privacy Code]
- ISO 37002:2021 Guidelines for whistleblowing management systems

4. Whistleblowing

Persons who work in the work context of a public or private sector entity as the following are entitled to make and submit reports:

- civil servants (i.e. employees of the public administrations referred to in Art. 1(2) of Legislative Decree No. 165/2001, including employees referred to in Art. 3 of the same decree, as well as employees of the independent administrative authorities responsible for guaranteeing, supervising or regulating; employees of public economic entities, private law entities subject to public control, in-house companies, public law bodies or public service concessionaires);
- employees of private sector entities;
- self-employed persons working for entities in the public or private sector;
- collaborators, freelancers and consultants working for entities in the public or private sector;
- volunteers and trainees, paid and unpaid,
- persons with functions of administration, management, control, supervision or representation, even where such functions are exercised on a de facto basis, in public sector or private sector entities.

Persons with the above-mentioned characteristics may make reports:

a) when the legal relationship is ongoing;
b) when the legal relationship has not yet begun, if information on violations was acquired during the selection process or at other pre-contractual stages;
c) during the probationary period;

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d) after the dissolution of the legal relationship if the information on violations was acquired before the dissolution of the relationship (pensioners).

4.1. What can be reported

The establishment and use of special whistleblowing channels is aimed at uncovering conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity.

The reference standard provides an initial list of conduct subject to this framework:

1) administrative, accounting, civil or criminal offences
2) unlawful conduct pursuant to Legislative Decree No. 231 of 8 June 2001 or violations of the Organisation, Management and Control Model adopted by the Company pursuant to Art. 6 of Legislative Decree No. 231/2001;
3) offences falling within the scope of European Union or national acts relating - insofar as they apply to the Entity - to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; 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;
4) acts or omissions detrimental to the financial interests of the European Union referred to in Art. 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
5) acts or omissions concerning the internal market [e.g. competition and state aid violations] as well as
6) acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas indicated in points 3), 4) and 5);

In compliance with the principle of unity of the internal whistleblowing channel, violations that can be reported also include conduct in contrast with:

a) the provisions set out in the Code of Ethics adopted by the Company, where not already covered in the cases set out above;
b) any standards voluntarily adopted by the Company through management systems verified by certification bodies.

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The subject of the report may concern - in addition to the already mentioned irregular conduct - also:

i. information on conduct aimed at concealing the above violations;
ii. unlawful activities that have not yet taken place but that the whistleblower reasonably believes may take place in the presence of concrete, precise and concordant elements;
iii. well-founded suspicions of the above-mentioned unlawful conduct and activities.

4.2. Content of the report

In order for the report to be usefully taken into account, it must be made in sufficient detail so that its content is *precise, circumstantial and verifiable.*

The absence of specific elements that do not allow for an objective and concrete reconstruction of the facts, situations or behaviour that are the subject of reports may hinder the conduct of the investigation aimed at establishing the merits of the report.

If a report is unfounded or cannot be verified due to the absence of the above-mentioned requirements, the report will be automatically archived without further action.

4.3. Good faith of the whistleblower

The whistleblower must act in good faith.

At the time of the report or complaint to the judicial or accounting authorities or public disclosure, the whistleblower or accusing person must have a reasonable and well-founded reason to believe that the information about the reported, publicly disclosed or reported violations is true and falls within the scope of the law or the additional facts permitted by this policy.

It is possible that - due to a specific condition, linked to the position held by the whistleblower or to their lack of information - the report is unfounded. Recognising the good faith of the whistleblower at the time of reporting, it is provided that the whistleblower will only benefit from the protection if, at the time of reporting, they had reasonable grounds to believe that the information about the reported, disclosed or reported violations was true.

In addition, the whistleblower is also protected if they disclose or disseminate information on violations:

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- covered by the obligation of secrecy, other than forensic and medical professional secrecy, or
- relating to copyright protection or
- protection of personal data, or

if, at the time of the report, denunciation or disclosure, they had reasonable grounds to believe that the disclosure or dissemination of the information was necessary to make the report and it was made in the manner required by law.

The reasons that led the whistleblower to make the report are to be considered irrelevant for the purpose of deciding on the recognition of the protections provided by the decree.

4.4. What cannot be reported

Using the same definition of a report, objections, claims or demands linked to a personal interest of the whistleblower that relate exclusively to their individual work or public employment relationships, or inherent to their work or public employment relationships with hierarchically superior figures, are not admissible.

Any reports with the aforementioned content cannot, therefore, be taken into consideration and will be archived.

In order to facilitate the identification of the objective areas of possible application of this policy (and the related protections), a typified list of the cases considered eligible is given in Annex 1. Failure to report on an area from among these may result in being outside the objective scope of application of this policy and the consequent exclusion from the relevant forms of protection.

5. The whistleblowing channels permitted by law

The regulation provides for different channels for whistleblowing. These channels are not discretionary alternatives, but scalability between them is only allowed under defined and precise conditions.

5.1. The internal channel

Legislative Decree No. 24/2023 provides, in Art. 4, that public sector entities and private sector entities, after consulting the representatives or trade union organisations referred to in Art. 51 of Legislative Decree No. 81 of 2015, establish, their own whistleblowing channels, which guarantee, also through the use of encryption tools, the confidentiality of the identity of the whistleblower,

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the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

The management of the whistleblowing channel is entrusted to persons specifically trained for the management of the whistleblowing channel and endowed with professionalism, autonomy and independence. The Company has entrusted this task to the members of the Supervisory Board appointed pursuant to Art. 6 of Legislative Decree
No. 231/2001.

Reports shall be made in writing, also in computerised form, or orally. Oral internal reports are made through telephone lines or voice messaging systems or, at the request of the whistleblower, through a face-to-face meeting set within a reasonable period of time.

For reports concerning violations of the provisions contained in Legislative Decree No. 231/20001 or in the Organisation, Management and Control Model, it is mandatory to use the internal channel, which is the only one that can be used for such types of reports.

For reports concerning aspects not related to Legislative Decree No. 231/2001, priority is given to using the communication channel represented by this platform.

More details on how to access and operate the internal channel can be found in the following sections.

5.2. The external channel

The external channel can only be used with reference to violations of national and Union rules, other than those laid down in Legislative Decree No. 231/2001 or in other voluntarily adhered to rules.

The competent anti-corruption authority for external reports on infringements of national and European Union regulations is **ANAC**, *Autorità Nazionale Anti-Corruzione*.

It is only possible to report to the Authority if one of the following conditions is met:

a) there is no mandatory establishment of the internal whistleblowing channel within the work context, or this channel, even if mandatory, is not established or, even if established, does not comply with the provisions of Art. 4 of Legislative Decree No. 24/2030;
b) the whistleblower has already made an internal report and it has not been followed up;
c) the whistleblower has reasonable grounds to believe that, if they were to make an internal report, it would not be effectively followed up or that the report might give rise to the risk of retaliation;

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d) the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

For more information on how to access the external channel: https://www.anticorruzione.it/-/whistleblowing

5.3. Public disclosure

Public disclosure means making information about violations publicly available through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people.

A whistleblower who makes a public disclosure benefits from the protection provided for in Legislative Decree No. 24/2023 upon the occurrence of one of the following conditions at the time of the public disclosure:

a) the whistleblower has previously made an internal and an external report, or has made an external report directly and no response has been received within the prescribed time limits as to the measures envisaged or taken to follow up the reports;
b) the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
c) the whistleblower has reasonable grounds to believe that the external report may involve 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 report may be colluding with the person responsible for the violation or involved in the violation .

5.4. Reporting to the authorities

Illegal conduct can always be reported to the accounting or ordinary judicial authorities.

Persons who - by reason of their specific role within the Company's organisation - hold the title of public officials or persons in charge of a public service have an obligation to report, pursuant to the combined provisions of Art. 331 of the Italian Code of Criminal Procedure and Articles 361 and 362 of the Italian Penal Code. In such a case, reporting through the internal whistleblowing

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6. The Company's internal Whistleblowing Channel

The Company, having consulted with the trade union representatives, has activated its whistleblowing channel through the adoption of an electronic platform (hereinafter, "*WB platform*") equipped with adequate security measures and capable of guaranteeing 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 the relevant documentation.

The WB platform can be reached at the following web address:

HTTPS://GTLINE.WHISTLELINK.COM

The WB platform is resident on a domain external to the Company, with independent and qualified suppliers guaranteeing security and confidentiality requirements.

Through the WB platform, a person wishing to make a report is enabled to do so:

i. through a written procedure, with the guided completion of a form, to be found in ***Annex 2***;
ii. through a verbal procedure, with a recorded message. In such a case, be warned that it may be possible to identify the whistleblower from their voice.

6.1. Technical and organisational security measures

The WB platform - in accordance with the provisions of Art. 32 GDPR (security of processing) - is equipped with appropriate technical and organisational measures to ensure a level of security appropriate to the risk. These measures include, among others, the encryption of data both in transit to/from the platform and on the database.

The WB platform is equipped with measures to ensure access to authorised persons only, availability and integrity of data. The IP address of the whistleblower is not traced, while the activities carried out within the platform by persons authorised for access are stored in a log file.

The service supplier Whistleblowing Solutions AB is ISO 27001:2017 certified for Information Security Management Systems. The databases reside within the European Economic Area (EEA).

The Company, in accordance with the provisions of the GDPR, has preliminarily carried out a data protection impact assessment.

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7. The whistleblowing management process

Before proceeding with the description of the organisational and procedural set-up concerning the whistleblowing management process, it is considered appropriate to specify a fundamental aspect for the confidentiality and security of the entire life cycle of a report and of the persons involved in any capacity (whistleblowers, reported persons, facilitators, verifiers, etc.).

The choice made by the Company to equip itself with a WB platform dedicated to such management was made in order to be able to ensure and store internally every single activity, operation and assessment relating to the report, thus avoiding the leakage of potentially sensitive and delicate information and replacing traditional instruments of notice between verifiers and whistleblowers and between verifiers themselves - such as ordinary email - deemed inadequate to ensure the security standards necessary to perform a processing in compliance with regulatory provisions and respect for the fundamental rights and freedoms of those concerned.

Therefore, this policy provides that all activities carried out with regard to the specific report shall be performed within the WB platform, taking advantage of the functionalities made available by it also in terms of third party involvement (where necessary) and notice to the various involved parties.

For the same reason, the Company urges the exclusive use of the WB channel identified above, since it cannot guarantee the adequacy of the technical and organisational measures put in place to guarantee security and confidentiality in cases where reports are received through other channels not expressly referred to in this policy.

8. Roles and responsibilities

The Company has defined a specific internal organisational set-up for the management of reports.

In particular, the following internal structures are of importance:

i. **Supervisory Board** – a collegial body appointed pursuant to Art. 6 of Legislative Decree No. 231/2001, composed of professionals with proven experience, one of whom, acting as Chairman, has autonomy and independence. The Supervisory Board is responsible for receiving the reports and carrying out a preliminary admissibility check, as well as for following up the management of the reports, as regulated further on, also through the involvement of other parties indicated below. In this context, the SB, having assessed the absence of incompatibility and conflict profiles, may

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share the contents of reports with other parties, identified below as persons authorised to process reports. The SB is entrusted with specific analysis and investigation tasks - which it may carry out directly or through professionals appointed for the purpose - aimed at documenting a preliminary investigation to ascertain the "merits" of each report.

The Supervisory Board, upon taking office and each time its composition is renewed, defines and adopts its own internal rules of operation in the name of transparency and fairness. The Rules of Procedure are forwarded to the Chairman of the Company for information purposes.

ii. **Heads of functions/operational areas** – intermediate senior figures, with management and/or management/coordination tasks of the Company's activities who, subject to the Supervisory Board's verification of the absence of incompatibility or conflict issues with the contents of the report, may be delegated by the latter to follow up the management of the report.

The overall perimeter of parties potentially involved in the whistleblowing management process may include the Chairman of the Board of Directors and/or the Chief Executive Officer or the entire Board of Directors, concerned for the terminal stages of the whistleblowing management process, such as:

- on the initiative of the person who followed up the report, taking note of the existence of the report and the outcome of the analysis of its merits,
- and assessing the admissibility of the report and, therefore, the adoption of any disciplinary measures - in accordance with the disciplinary systems and rules adopted by the Company - or, in the most serious cases, reporting it to the civil, administrative, criminal or accounting courts.

At the outcome of the procedural assessment, the parties identified above may involve the relevant corporate functions (e.g. Personnel Office, Technical Area, etc.) according to the criteria of necessity and reasonableness.

Finally, the following are to be counted among the parties who - for specific purposes assigned to them - are involved in the whistleblowing management process, acting as data processors within the meaning of Art. 28 of the GDPR:

iii. **supplier of the WB platform** for whistleblowing management, made available in a configured and customised software as a service (SaaS) procedure without any physical technology supply or licence costs for the Company;

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iv. **external professionals** (if any) appointed from time to time by the parties identified above to carry out preliminary, audit and investigation activities to ascertain the facts and conduct reported.

9. Submission of reports

The person wishing to submit a report may log in at any time at the web address https://gtline.whistlelink.com. The system is configured in such a way that it does not trace - for the protection of the whistleblower - the IP address from which the whistleblower is connecting.

On the opening screen, the whistleblower will see a concise description of the platform's purpose. In particular, it is made explicit what can and what cannot be reported and other information on the procedures for whistleblowing management.

A number of options are also available on the opening screen, the main ones being:

- SEND A REPORT HERE: opens the detail screen with the guiding questions to make a complete and detailed report [see form in Annex 2];
- FOLLOW YOUR CASE: allows a person who has already made a report to securely access their report in order to provide or receive updates to/from the person in charge of following up the report;
- PERSONAL DATA PROCESSING POLICY: view the Policy on the processing of personal data pursuant to articles 13 and 14 GDPR.
- OUR WHISTLEBLOWING CHANNELS: indicates the contact and communication methods in place;
- WHISTLEBLOWING MANAGEMENT PROCESS: at the end of the opening screen is a link to the webpage where the updated version of this document can be found.

The person making a report is also free to declare their identity - which will always be protected in every instance - or to remain anonymous. To this end, it is of paramount importance that the whistleblower makes a note - in a secure and confidential way - of the credentials for later access to the WB platform. These credentials consist of:

- an identification code for the report entered, provided by the WB platform at the end of the procedure for entering the required information;
- a password chosen independently by the whistleblower.

Loss of these credentials will prevent later access to the report.
Neither the Company nor the WB platform provider is able to retrieve this information.

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In the event that the whistleblower loses these credentials and has an interest in interacting with the persons in charge of following up the reports, they may re-enter the report, which will be linked - by the person in charge - to the previous one.

9.1. Submitting a report by direct interview

Art. 4(3) of Legislative Decree No. 24/2023 provides for the specific possibility for the whistleblower to give their report also "by means of a face-to-face meeting set within a reasonable period of time".

In such a case, the Supervisory Board - in its collegial composition (where possible) or by delegating one of its members, where a specific figure is not requested by the whistleblower - makes itself available, within 10 working days of the request, to hold a meeting in a suitable place to ensure the confidentiality of the whistleblower.

The content of the report, thus taken in charge by the Supervisory Board, is promptly transcribed by the latter within the WB platform, in order to allow its management according to the secure and confidential procedures ensured by the platform itself.

In order to ensure the correct interpretation and transcription of the content of the report given orally by the whistleblower, they may receive - where available - the access credentials to the report entered in the WB platform in order to check its content and, if necessary, to supplement or amend it, as well as to allow any subsequent interaction with the person in charge of following it up.

9.2. Receipt of the report and analysis of admissibility

The WB platform is configured in such a way that, following the entry of a report, the Supervisory Board is automatically notified by email that a report has been received.

Without delay, the Supervisory Board - in the manner to be defined in its own Operating Rules - takes action to "take charge" of the report and carry out a preliminary admissibility check on it.

The objective of the preliminary verification is to:

- ascertain the relevance of the report, in terms of entities and subjects involved, scope and content, sufficient degree of concreteness of the information produced;
- verify and, if necessary, rectify - where the conditions are met - the objective of reference
  indicated by the whistleblower, in order to identify the person required to follow up

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the report in the most appropriate manner, once the preparatory checks to ascertain the absence of incompatibility and conflict of interest.

The Supervisory Board, in its capacity as the entity entrusted with the receipt of reports, is responsible for notifying the whistleblower of the receipt and acknowledgement of the report within 7 days of receipt. This notification is carried out exclusively within the WB platform and the whistleblower will be able to see this within their own case by accessing it with the credentials they received when submitting the report.

In cases where the admissibility check does not give a satisfactory result because:

a) [irrelevant reporting] the content of the report appears to be completely outside the context of the Company
b) [unsubstantiated or unverifiable reporting] the content of the report is rather general and in any event lacks concrete and circumstantiated elements on which to start an investigation;
c) [out-of-scope reporting] the content of the report relates to individual personal disputes and is therefore outside the scope of Legislative Decree No. 24/2023 as specified above;

the Supervisory Board archives the same, making an internal note giving the reasons for the decision and gives feedback to the whistleblower.

In cases where the admissibility check reveals elements of information worthy of investigation, the Supervisory Board may identify - from among the persons indicated as authorised processors - the most appropriate person, according to competence and having carried out the preliminary verification of the absence of incompatibility and conflict of interest profiles, to whom it entrusts the task of following up the report (hereinafter, 'the person in charge') or to proceed directly.

This is done through the internal functionalities of the WB platform by granting access rights to the specific report.

In cases where the person in charge is external to the Supervisory Board, they shall promptly - and in any event within 5 working days of receipt - acknowledge to the Supervisory Board that the report has been taken into account and operate in full compliance with this policy and in particular with the obligations of confidentiality and protection of personal data.

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9.3. Preliminary activity and examination of the merits of the report

The Supervisory Board, or the person in charge, has the task of examining the information and any documentary evidence provided by the whistleblower in order to ascertain the validity of the facts reported.

During this in-depth investigation, the person in charge may contact - by means of appropriate communications to be entered in the communication exchange area - the whistleblower in order to obtain clarifications and specifications as well as further evidence where available.

In order to fully carry out the investigative activity, the person in charge may:

- make use - where deemed appropriate - of other structures of the Company in order to acquire information, data and evidence useful for verifying the merits of the report;
- make use of external professionals specialised in carrying out audits or forensic investigations.

In both of the above cases, it is the duty of the person in charge to transfer the same obligations of confidentiality on personal data and facts contained in the report and to proceed - where necessary - with the appointment as Data Processor pursuant to Art. 28 GDPR.

In the presence of several reports concerning the same facts, the Supervisory Board connects them
in order to standardise the initiatives to be followed up and the consequent conclusions.

Internal meetings held during the investigation by the person in charge, any interactions with other authorised persons (other Company departments, external consultants, etc.), any interviews or interactions with the whistleblower, and the final conclusions are tracked and documented on the WB platform.

The investigation is normally concluded within three months of receipt of the report. Where, owing to the particular complexity of the investigative activity, it is necessary to extend the above-mentioned time limit, the person in charge shall inform the Supervisory Board and the whistleblower of such need, stating the reasons.

At the end of the preliminary activity, the person in charge informs the Supervisory Board and the
whistleblower of the conclusion.

The outcome of the investigation can be codified as follows:

- unfounded report: in this case, the report is closed if the whistleblower has shown good faith. In the event of an intentional or grossly negligent report, the person in charge shall forward the findings to the

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Chairman of the Board of Directors - for information, informing the Supervisory Board - for the analysis of possible prosecution;

- unfounded report with action: this is the case when the report, although not substantiated, highlights areas for improvement in the Company's internal control system. It is the duty of the person in charge to draw up a summary of the critical issues encountered to be submitted to the attention of the head of the competent structure of the Company, at the same time informing the Supervisory Board. The report is then archived;
- well-founded report: the person in charge prepares a conclusive report to be submitted to the Chairman of the Board of Directors - for information, informing the Supervisory Board - for the carrying out of the procedural review. In the event that the preliminary activity has revealed areas for improvement in the Company's internal control system, these will be brought to the attention of the procedural review for the adoption of any improvement actions deemed appropriate. The report is then archived.

9.4. Ongoing legal proceedings

In cases where the report relates to facts and events subject to investigation by the judicial authority, or where such investigations are initiated once the investigation has begun, the investigation is normally suspended until the conclusion of the investigations carried out by the competent bodies appointed by the authority, without prejudice to the Company's defence needs, in which case the investigation activities are absorbed within the scope of the task assigned to the Company's lawyers.

10. Examination of admissibility and closure of the report

The addressee is called upon to express an opinion on the basis of the results of the investigation as to whether the conduct found can be sanctioned.

In particular, the following cases can be highlighted:

a) prosecution of the persons involved in the report for the application of disciplinary measures in accordance with the Disciplinary System adopted by the Company - both with regard to persons belonging to the Company's organisation and to persons external to it - consistently, for persons belonging to the Company's organisation only, with the related National Labour Collective Agreement and the Workers' Statute;
b) prosecution of the persons involved in the report for reporting to civil, administrative, criminal or accounting authorities;

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c) prosecution of the person making the report (in the presence of an unfounded report made with malice or gross negligence) for the application of disciplinary measures in accordance with the Disciplinary System adopted by the Company, consistent with the related National Collective Labour Agreement and the Workers' Statute.

The Supervisory Board and any other person in charge shall be informed of the assessment and the decision taken.

The Supervisory Board monitors the closure of ongoing reports on a six-monthly basis.

11. Archiving of reports

The Supervisory Board oversees that all finalised reports are thoroughly documented within the WB platform, with particular reference to the assessments of procedural feasibility.

The person in charge closes the report and archives it.

12. Reporting activity

The Supervisory Board prepares a report on a six-monthly basis with statistical content and without identification of the persons involved, for the Board of Directors on the reports received, their nature and the conclusions reached.

13. Personal data processing

The processing of personal data relating to the receipt and management of reports is carried out by the Company, in its capacity as Data Controller, in compliance with European and national principles on the protection of personal data, by providing appropriate information to whistleblowers and persons involved in the reports, and by taking appropriate measures to protect the rights and freedoms of data subjects.

The rights referred to in articles 15 to 22 of Regulation (EU) 2016/679 may be exercised within the limits
of Art. 2-undecies of Legislative Decree No. 196 of 30 June 2003.

Reports submitted through the internal channel made available by the Company and the related documentation are kept for the time necessary to process the report and, in any event, no longer than five years from the date of the communication of the final outcome

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of the whistleblowing procedure, in compliance with the confidentiality obligations set out in European and national data protection legislation.

More details on how processing is carried out can be found in the *Policy on the processing of personal data* pursuant to articles 13 and 14 GDPR, made available - in an always up-to-date version - directly on the WB platform.

14. Confidentiality in the whistleblowing management process

The identity of the whistleblower may not be disclosed to persons other than those competent to receive or follow up reports. Protection concerns not only the name of the whistleblower but also all the elements of the report from which the identification of the whistleblower could be derived, even indirectly.

The protection of confidentiality is extended to the identity of the persons involved and of the persons mentioned in the report until the conclusion of the proceedings initiated as a result of the report, subject to the same guarantees provided for in favour of the whistleblower.

Whistleblowing is excluded from access to administrative acts and the right of generalised civic access.

Legislative Decree No. 24/2023, moreover, expressly provides in Art. 12(3) et seq:

(3) *In criminal proceedings, the identity of the whistleblower is covered by secrecy in the manner and to the extent provided for in Art. 329 of the Code of Criminal Procedure.*

(4) *In proceedings before the Court of Auditors, the identity of the whistleblower may not be revealed until the investigation phase is closed.*

(5) *Within the framework of disciplinary proceedings, the identity of the whistleblower may not be disclosed where the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. If the charge 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 will be usable for the purposes of disciplinary proceedings only if the whistleblower expressly consents to the disclosure of their identity.*

The whistleblower shall be notified, by written communication, of the reasons for the disclosure of confidential data, in the case referred to in the second sentence of paragraph 5, as well as in internal and external whistleblowing procedures when the disclosure of the identity of the whistleblower

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and of further information, from which this identity can be inferred, directly or indirectly, is also indispensable for the defence of the person concerned.

Any act of management and communication of data and information relating to reports is carried out in strict compliance with the above.

15. Statutory protections

Chapter III of Legislative Decree No. 24/2023 regulates the protection measures provided for whistleblowers and for other persons directly or indirectly involved.

It should be noted that it is only possible to benefit from the statutory protections in cases where:

a) at the time of the report or complaint to a judicial or accounting authority or public disclosure, the whistleblower or accusing person had reasonable grounds to believe that the information on the reported, publicly disclosed or denounced violations was true and fell within the objective scope permitted by this Policy [see paragraph 5];
b) the whistleblowing or public disclosure was made on the basis of the provisions of Chapter II of Legislative Decree No. 24/2023, referred to in paragraph 6.

15.1. Prohibition of retaliation

The entities or persons referred to in Art. 3 of Legislative Decree No. 24/2023 may not suffer any retaliation. Specifically, the following persons are protected against retaliatory, discriminatory or otherwise unfair conduct as a result of a report:

a) the whistleblower;
b) facilitators', i.e. those individuals who assist the whistleblower in the whistleblowing process, operating within the same work context;
c) persons in the same work context as the whistleblower, who are linked to that person by a stable personal or family relationship up to the fourth degree;
d) work colleagues of the whistleblower who work in the same work context and have a regular and current relationship with the latter;
e) entities owned by or for which the whistleblower works or which operate in the same work context as the whistleblower.

Retaliatory acts include, but are not limited to:

- dismissal, suspension or equivalent measures;
- demotion in grade or non-promotion;

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- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative written warnings or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

Protection against retaliatory acts includes:

i. ensure that the Whistleblower, even if the report turns out to be unfounded, is not subject to any disciplinary action, except in cases of wilful misconduct and/or serious misconduct attributable to him or her or in the other cases provided for by the applicable reference legislation;
ii. take the necessary measures to protect the physical integrity and moral character of the whistleblower, so that the latter is adequately protected against any form of retaliation, penalisation, discrimination or threat;
iii. take the necessary measures to ensure the confidentiality towards third parties (persons not involved in the whistleblowing management process) of the identity of the whistleblower (where this is not possible for reasons inherent to the investigation following the report, the Company will ask the whistleblower for authorisation to disclose their identity to third parties, except in cases where there are grounds for withholding consent).

The protection afforded to the whistleblower who discloses their identity is also afforded to a person making an anonymous report or disclosure in the event that the person is subsequently identified and retaliated against as a result of their report.

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15.2. The protection of those involved in whistleblowing

Alleged violators enjoy the same confidentiality protections as whistleblowers until the entire whistleblowing management cycle is completed.

They are also protected against negative repercussions resulting from the report if the whistleblowing procedure does not reveal any grounds for taking measures against them.

If measures are taken against the person responsible for the violation, that person shall be protected against any negative effects other than those envisaged by the measures taken.

15.3. What to do in the event of retaliatory acts believed to be due to a report

The management of retaliation notifications in the public and private sectors is the responsibility of ANAC (https://www.anticorruzione.it), which may avail itself of the collaboration of the National Labour Inspectorate, within the scope of their respective competences.

15.4. The declaration of nullity of retaliatory acts is a matter for the judicial authority.

ANAC must ascertain that the conduct (act or omission) deemed to be retaliatory is a consequence of the report, complaint or disclosure. Once the whistleblower proves that they made a report in compliance with the regulation and that they suffered conduct deemed to be retaliatory, the burden is on the employer to prove that such conduct is in no way related to the report [reversal of the burden of proof].

Since this is a presumption of liability, evidence to the contrary must emerge in cross-examination before ANAC. To this end, it is essential that the alleged violator provides all elements from which to deduce the absence of the retaliatory nature of the measure taken against the whistleblower.

15.5. Loss of protection

The protections are not guaranteed when it is established, even by a first instance judgement, that the whistleblower is criminally liable for the offences of defamation or slander or, in any event, for the same offences committed with the report to the judicial or accounting authorities, or that they are civilly liable for the same offences in cases of wilful misconduct or gross negligence; in such cases, a disciplinary sanction may be imposed on the whistleblower or accusing person.

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15.6. Support Measures

Legislative Decree No. 24/2023 provides for support measures consisting of information, assistance and advice free of charge on how to report and on the protection from retaliation offered by national and EU legislation, on the rights of the person concerned, and on the terms and conditions of access to legal aid.

A list of Third Sector entities providing support measures to whistleblowers is kept by ANAC. The list, published by ANAC on its website, contains the Third Sector entities that carry out, according to the provisions of their respective statutes, the activities referred to in Legislative Decree No. 117 of 3 July 2017, and that have entered into agreements with ANAC.

16. The sanctions system

Violation of the provisions of this policy on confidentiality and the protection of whistleblowers and the other persons identified above will result in a disciplinary or contractual offence.

The Disciplinary System, provided for within the scope of application of the Organisational, Management and Control Model adopted by the Company, in compliance with the provisions of Legislative Decree No. 231/2001, lays down specific procedural procedures for the imposition of sanctions against those who violate the measures for the protection of the whistleblower and other protected persons, separately in the following cases:

a) as a subject forming part of the Company's organisation, on account of the related disciplinary regulations defined in accordance with the applicable National Collective Labour Agreement and the Workers' Statute;
b) parties external to the Company's organisation, by reason of the contractual collaboration/supply agreements signed in various capacities.

The aforementioned disciplinary/contractual sanctions cumulate with the administrative pecuniary sanctions set out below applied directly by ANAC against those found to be responsible for the violations indicated in the legislation:

a) EUR 10,000 to EUR 50,000 when it establishes that retaliation was committed or when it establishes that the whistleblowing was obstructed (even attempted) or that the duty of confidentiality was breached;
b) EUR 10,000 to EUR 50,000 when it establishes that whistleblowing channels have not been established or are not in compliance;
c) EUR 500 to EUR 2,500 for false reports where the responsibility of the whistleblower is established in cases of wilful misconduct or gross negligence.

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This is without prejudice to any other liability profiles.

17. Training

The Company shall ensure that appropriate information and training is provided on its internal whistleblowing channel.

Information and training activities are part of the compulsory training that must be provided at least every time there is a change in the external regulations, this policy and the WB platform adopted by the Company.

Furthermore, the Company ensures specific training for the members of the Supervisory Board as well as for all persons called upon to perform the role of the person in charge pursuant to the provisions of this policy.

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ANNEX 1

Scope Example description

- **Unlawful state aid** Financial advantages obtained by circumventing or infringing state aid rules
- **Environment and public health** Irregularities in the management of environmental protection and danger to public hygiene and health
- **Contracting, Procurement, Irregular employment** Irregularities found in the procurement process of goods and services and in the awarding and conduct of contracts, irregular working conditions
- **Unfair competition and disruption of the business activities of others** Actions aimed at altering fair competition in the markets and gaining a competitive advantage to the detriment of third parties, carried out or attempted through irregular or unlawful means
- **Conflict of interest** Situations of incompatibility or conflict due to the presence of a potential conflict between individual interest and the interest of the Company
- **Corruption, Bribery, Extortion** Acts of bribery towards public or private persons aimed at obtaining benefits for the Entity or individuals to the detriment of third parties, carried out or attempted through irregular or unlawful means. Bribery in judicial acts.
- **Crime, Unlawful trafficking (including international trafficking), Terrorist financing** Any conduct not already separately listed in this table, which is contrary to applicable national and EU law, carried out individually or as part of a group.
- **Individual rights of the person, fairness and equal treatment** Any conduct carried out in violation of the rights of the person, such as - by way of example - the rights to equality, dignity, fair wages and equal treatment free from any form of discrimination based on gender, colour, race, language or religion, freedom of opinion and the full development of the human personality.
- **Copyright, Intellectual or Industrial Property** Irregular or unlawful use of goods, works and information subject to copyright and/or intellectual/industrial property, to the detriment of the legitimate owners and right holders
- **Theft or Fraud to the detriment of the Company or Third Parties** Any action aimed at gaining the interests or advantages of the Company or individuals through unlawful conduct
- **Violence, harassment, bullying or other abuses in the workplace** Any conduct (physical, verbal or even merely allusive) that violates the dignity of the person in the workplace, even in cases where it is carried out without apparent work-related blackmail purposes.
  Such conduct includes, but is not necessarily limited to, groping, humiliating remarks, sexual jokes, fondling, physical and verbal aggression.

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- **Personal data protection and privacy management** Critical issues related to personal data protection and privacy, or violations detected in this area
- **Public administration or judicial authority** Conduct aimed at providing the public administration or the judicial authority with an untrue, altered or falsified representation of what is required or due to be fulfilled. Inducement not to make or to make false statements to the judicial authority.
- **Tax offences, Receiving stolen goods, Money laundering, Financial offences, Corporate offences, Financial statements** Irregular conduct aimed at altering the tax, financial, administrative position and the correct preparation of financial statements. Irregular conduct aimed at altering the irregular origin of financial flows
- **Health and safety in the workplace** Irregularities in the management of health and safety protection and prevention in the workplace or situations that endanger the safety of persons
- **Information security and business continuity** Critical issues related to the use of information systems with potential breaches to the security and continuity of systems, applications and data
- **Conduct that does not comply with company rules (which do not constitute an offence)** Failure to comply with the rules defined internally by the company for the regular and integral functioning of its administration. These include the certified management policies and systems implemented by the Company, governed by procedures, service orders, circulars and internal operating instructions.
- **Other** Any other irregular conduct, where not already covered by the cases analytically described in the table.

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ANNEX 2

1. Identifying data

In this section, the Whistleblower can decide whether to opt for anonymity or for willingness to communicate some personal data. In any event, the Whistleblower is guaranteed confidentiality and related protections.

2. Your relationship with the company

Indicate what your current relationship is with the company to which the report refers

3. Objective scope - nature of the report

Select a category (if you think it could refer to more than one category, choose the most appropriate). In this respect, see Annex 1

4. Involved parties

Who or what is your report about? Add all relevant information:

5. What happened?

Provide as concrete, circumstantial and accurate a description as possible (general reports without elements on which to base concrete investigations will not be investigated)

6. Where did the irregularity or wrongdoing occur?

Enter a location as detailed as possible, e.g. workplace name, room, department

7. When did the offence occur?

Indicate the day and time as accurately as possible or the reference period

8. Financial dimension

If your report also concerns financial aspects, are you able to give a dimension of the value expressed in your country's currency?

9. Upload files

Please attach supporting documentation where available. WARNING: ensure that attachments do not contain any user data that could reveal your identity

10. Have you taken any other action in connection with this case?

For example, did you talk to someone else about it or did you report it elsewhere? If yes, describe the action here

11. Would you like to provide further information?

Blank space for any other useful information

13. Acknowledgement of articles 13 and 14 of the GDPR and granting of consent