COURTESY TRANSLATION

PROCEDURE DIR 07 MANAGEMENT OF THE DISCLOSURE OF THE EVENTUAL ILLECTIONS AS PER LAW 24/2023

Approved by the Board of Directors of Unicalce: on 23rd of May 2024

Connected documents:
- Organization and management model of Unicalce as per law 231/01;
- Legislative Decree 24/2023
- "Guidelines on the protection of people who report violations of EU law and the protection of people who report violations of national regulatory provisions" – ANAC (12/07/2023)
- "Operational guide for private entities – new whistleblowing discipline" – Confindustria (27/10/2023).

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A. SCOPE

With the legislative decree n. 24/2023, was implemented directive (EU) 2019/1937 in our legal system concerning the protection of people who report violations of EU law of which they have become aware in a public or private working context (so-called Whistleblowing directive).
The objective of the directive is to provide for minimum harmonization rules aimed to guarantee protection of the whistleblower (hereinafter also referred to as "whistleblower") in all EU countries, according to a dual perspective: the protection of the freedom of expression of thought of the reporting and strengthening legality and transparency within the entities in order to prevent crimes. This dual purpose gives rise to protection rights for the whistleblower (confidentiality, prohibition of retaliatory acts, etc.) and organizational obligations for private entities (establishment of internal disclosing channels, disclosure management, etc.).
Therefore, the legislative decree n. 24/2023, repealed and amended the previous national legislation (law 179/2017) enclosing in a single regulatory text - valid for both the public sector and the private sector in certain cases - the regime of protection of subjects who report unlawful conduct that violate not only European provisions, but also national ones, provided they are based on well-founded reasons and detrimental to the public interest or the integrity of the entity.

This procedure intends to define the operating procedures and responsibilities to guarantee the correct management of the internal disclosing channels and for the correct management of any disclosures of violations of Italian or European Union regulatory provisions that harm the public or private interest pursuant to and for the effects of Legislative Decree 24/2023, in compliance with the provisions:
- of the Guidelines on the protection of people who report violations of Union law and the protection of people who report violations of national regulatory provisions - procedures for the submission and management of external reports approved by the ANAC with Resolution no. 311 of 12 July 2023;
- of the Operational guide for private entities - new whistleblowing regulation - by Confindustria, published on 27 October 2023.

Compared to the previous version, it is to be evidenced the update in the structure of the document, the maintenance of a single internal reporting channel via a dedicated portal, both for written and oral reports, and the inclusion of methods for managing "ordinary" reporting (non-whistleblowing).

B. DEFINITIONS

TERM	DEFINITION
VIOLATIONS	conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity which consist in a violation of the legislation indicated in point 4.1 of this policy
INFORMATONS RELATED TO VIOLATIONS	information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organization with which the whistleblower maintains a legal relationship, as well as elements concerning conduct aimed at concealing such violations
DISCLOSURE	written or oral communication of information about violations
FORBIDDEN DISCLOSURE	unfounded report, made with wilful misconduct or gross negligence (or made with the aim of damaging the REPORTED PARTY, which subsequently proves to be unfounded)
INTERNAL DISCLOSURE	communication, written or oral, of information on violations, disclosed through the internal disclosing channel
EXTRENAL DISCLOSURE	the communication, written or oral, of the information on the violations, disclosed through the external disclosing channel of ANAC
ORDINARY DISCLOSURE	the report concerning information on alleged violations not included in the scope of application of the legislation referred to in chapter C of this procedure, i.e. not classified as “whistleblowing reporting”
PUBBLIC DISCLOSURE	make information about violations public through print or electronic means or in any case through means of dissemination capable of reaching a large number of people
WHISTLEBLOWER	natural person who performs disclosure or public disclosure of information on violations acquired in the context of his/her work context
FACILITATOR	natural person who assists a disclosing person in the disclosing process, operating within the same employment context and whose assistance must be kept confidential
WORKING CONTEXT	past or present occupational or professional activities through which, regardless of the nature of such activities, an individual acquires information about violations and through which an individual may risk retaliation if reported or publicly disclosed or reported to law / accounting authorities
INVOVED PERSON	the natural or legal person named in the internal or external disclosure or in the public disclosure as a person to whom the violation is attributed or as a person otherwise involved in the disclosure or publicly disclosed violation
RETALIATION	any behaviour, act or omission, even if only attempted or threatened, put in place as a result of the disclosure, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the whistleblower or the person who filed the complaint, directly or indirectly, an unjust damage
FOLLOW UP	action taken by the person entrusted with the management of the disclosing channel to assess the existence of the facts reported, the outcome of the investigations and any measures taken
FEEDBACK	communication to the whistle-blower of information relating to the follow-up that is given or that is intended to be given in relation to the disclosure

TERM	DEFINITION
SUBJECT THAT MANAGES DISCLOSURE CHANNELS	autonomous and dedicated person or internal office with specifically trained personnel for the management of the disclosing channel, or external subject also autonomous and with specifically trained personnel
SUPERVISORY BODY	Supervisory body of the Company as per Law 231/01
LCR	Legal, Corporate, Compliance & Risk department of the Company
ANAC	National Anticorruption Authority

C. APPLICATION PERIMETER

The present Policy applies to Whistleblowing process of Unicalce S.p.A.

Objective scope of the application of the policy of the disclosure classified as "whistleblowing"

a) What can be disclosed

This policy applies to disclosures of violations that harm the public interest or the integrity of a public administration or a private entity such as Unicalce S.p.A., of which the whistleblower became aware of in a work context (whistleblowing reporting) and which consist of:

Violations within law 231 (only internal disclosure)
ILLEGAL CONDUCT CRIMINALLY RELEVANT IN ACCORDANCE WITH LEGISLATIVE DECREE. NO. 231/2001
VIOLATIONS OF THE ORGANIZATION AND MANAGEMENT MODELS PROVIDED IN THE LEGISLATIVE DECREE. No. 231/2001

Violations of EU law and national transposition legislation (internal reporting, external reporting to ANAC, public disclosure or reporting in the cases provided for in chapter E / Conditions for making external reporting - ANAC or public disclosure)
Offenses committed in violation of EU or national legislation indicated in Annex 1 to Legislative Decree no. 24/2023, or the national acts that constitute the implementation of the EU acts indicated in the annex to EU Directive 2019/1937. By way of example, these are offenses relating to the following sectors: - public contracts; - financial services, products and markets and prevention of money laundering and terrorist financing; - product safety and conformity; - transport safety; - environmental protection; - radiation protection and nuclear safety; - food and feed safety and animal health and welfare; - public health; - consumer protection; - protection of privacy and protection of personal data; - security of networks and information systems.
Acts or omissions affecting the financial interests of the European Union (art. 325 TFEU fight against fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions

Acts or omissions concerning the internal market, which compromise the free movement of goods, persons, services and capital (Article 26, paragraph 2, of the TFEU). This includes infringements of EU competition and state aid rules, corporate tax rules and arrangements whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law (art. 2, co. 1, letter a) n. 5).
Acts or behaviours that frustrate the object or purpose of the provisions of the European Union in the sectors indicated in the previous points. For example, abusive practices as defined by the jurisprudence of the Court of Justice of the European Union (CGUE)

All eventual disclosures concerning information on violations **excluded** from the scope of application of the legislation referred to in this paragraph will be treated as "**ordinary disclosure**" and forwarded to the company functions competent from time to time in relation to the subject of the ordinary report.

b) What cannot be disclosed

Cannot be object of the disclosure	Example
Challenges, claims or demands linked to a personal interest of the whistle-blower or of the person making a complaint to the judicial or accounting authorities 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	This excludes, for instance, reports concerning labour disputes, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker;
Reports of violations regulated in EU directives and regulations and in the implementing provisions of the Italian legal system that already ensure appropriate reporting procedures.	Consolidated Banking Act (Articles 52-bis and 52-ter), which contains provisions on the reporting of violations in the banking sector and the obligation of both banks to ensure the confidentiality of the personal data of the reporter and the alleged perpetrator of the violation and to adequately protect the reporter against retaliatory, discriminatory or otherwise unfair conduct arising from the report Consolidated Law on Financial Intermediation (Article 4-undecies "Internal reporting systems for violations" and Article 4-duodecies "Reporting procedure to the Supervisory Authorities") etc.
Reports of national security breaches, as well as of procurement relating to defence or national security aspects, unless these aspects are covered by relevant secondary EU law.	
What is regulated by specific national or EU provisions on what is detailed in the column on the right.	- - Classified information (state secret) - Legal professional secrecy (communications between lawyers and their clients provided for by Union and national law) and medical professional secrecy - Secrecy of court deliberations - Secrecy rules provided for in the Code of Criminal Procedure (secrecy of criminal investigations) - Autonomy and independence of the judiciary (functions and powers of the SJC, legal position of magistrates, etc.) - National defence and public order and security - Exercise of workers' rights (consultation of their representatives or trade unions, protection against unlawful conduct or acts carried out as a result of such consultations, autonomy of the social partners and their right to enter into collective agreements, as well as repression of anti-union conduct under Article 28 of Law No. 300 of 20 May 1970)

Subject scope – subject authorized to report

a) Who can report

The persons listed below may report violations indicated in the above paragraph "Objective scope of the application" and of which they have become aware within their "work context":

Employees	Workers whose employment relationship is governed by Legislative Decree No. 81/2015. These are, for example, part-time, intermittent, fixed-term, supply, apprenticeship and ancillary work relationships. Workers who perform occasional services (whose employment relationship is governed by Article 54-bis of Decree-Law No. 50/2017, converted with Law No. 96/2017).
Self-employed workers	Workers referred to in Article 2222 of the Civil Code. These include, for example, self-employed persons exercising intellectual professions for the exercise of which registration in special registers or lists is required such as psychologists, architects, surveyors Agency, commercial agency and other collaborative relationships resulting in the performance of continuous and coordinated work, mainly personal, even if not of a subordinate nature
Freelancers and consultants working for public or private sector entities	Without prejudice to the application of sector-specific regulations (e.g. forensic professional secrecy, medical secrecy, etc.)
Volunteers and trainees	Persons who work, whether paid or unpaid, for private sector entities.
Shareholders	Individuals who hold shares in a private sector entity, where the latter takes on a corporate form.
Persons with functions of administration, management, control, supervision or representation, even if these functions are exercised on a de facto basis	Members of Boards of Directors, Board of Statutory Auditors, Members of Supervisory Bodies (SB) etc.
Employees or collaborators working for private-sector entities providing goods or services or carrying out works for third parties	Contractors of works, goods or services

It should be noted that the reporting (and the protection associated with it) may be carried out not only during the term of the employment or other legal relationship, but also during the probationary period and/or before (e.g. in the pre-contractual phase) or after the establishment of the legal relationship with the Company.
Therefore, reports can also be made in the context of an employment relationship which is subsequently terminated, if the information was acquired during its performance (work period), as well as if the relationship has not yet begun and information on the violations has been acquired. during the selection or in other pre-contractual phases, given that it detects the existence of a qualified relationship between the reporting person and the Company in which the former works, a relationship which concerns present or even past work or professional activities.

b) Who cannot disclose

All other subjects who do not belong to the categories referred to in art. 3 paragraph 3 of Legislative Decree 24/2023 above or who do not have any legal relationship with the Company pursuant to art. 3 paragraph 4 Legislative Decree 24/2023 as specified above.

D. ROLES AND LIABILITIES

Management of the WHISTLEBLOWING disclosures NON regarding law 231/01

Liability for the management of disclosures relating to **violations of regulatory provisions of EU laws indicated in the table under section C** other than unlawful conduct pursuant to Legislative Decree 231/01 or violations of the Organisational, Management and Control Model (art. 2 paragraph 1 letter A n. 2) are competence of the Legal Corporate Compliance and Risk Office.

Management of the WHISTLEBLOWING disclosures regarding illicit behaviour as per Law 231/01 or regarding violations of Unicalce MOG 231

Liability for the management of disclosures relating to unlawful conduct pursuant to Legislative Decree 231/01 or violations of the Organisational, Management and Control Model (art. 2 paragraph 1 letter A n. 2) are the Liability of the Supervisory Body pursuant to and for the purposes of the provisions of chap. 4.7 of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 - General Section.

Management of ordinary reports (non-whistleblowing)

All possible disclosures concerning information on alleged violations not included in the scope of application of the legislation referred to in chapter C, will be treated in the same way as "ordinary reports" (not classified as "whistleblowing reports") and forwarded to the company functions competent in relation to the subject of the ordinary report with exclusion, as per current legislation, of the applicability of the provisions and protections referred to in Legislative Decree 24/2023 in relation to whistleblowing disclosures.
Conversely, if a company function mistakenly receives a "whistleblowing" report, it is required to the same to immediately inform the reporting party of the need to transmit the report through the dedicated channel referred to in this procedure in order to allow the correct management of the same in compliance with the Legislative Decree 24/2023.

E. FLOW OF ACTIVITIES

Internal whistleblowing disclosures and different ways to perform a disclosure

Pursuant to art. 4 of Legislative Decree 24/2023 Unicalce S.p.A. has activated an internal reporting channel which guarantees, through the use of encryption tools, the confidentiality of the identity of the whistleblower, of the person involved (reported) or of the person in any case mentioned in the disclosure, as well as of the content of the disclosure and related documentation. Whistleblowing reports can be made in **written** or **ora**l form using the IT methods indicated in this chapter.

The Subject responsible for managing the disclosures therefore collects, evaluates and analyses, within the scope of its competence, the disclosures that are transmitted by accessing the following dedicated platform:

https://unicalce.whistlelink.com/

Whistleblower he is required to follow the relative technical instructions provided by the platform itself for the correct compilation of the disclosure fields.

Contents of the disclosure

The ANAC Guidelines provide that the Disclosure must be as detailed as possible in order to allow the facts to be validated by the subjects competent to receive and manage the reports. To this end, the DISCLOSURES must be i) detailed and based on precise and concordant elements, ii) describe facts verifiable and known directly by the whistleblower (therefore not de relato or mere "hearsay": simple assumptions or rumours are not sufficient as well as information in the public domain) and, iii) contain all the information necessary to unequivocally identify the authors of the unlawful conduct.

DISCLOSURES cannot concern generic suspicions or news merely referred to by third parties or in any case that we do not have factual elements or unequivocal documents to support them.
The whistleblower is therefore required to indicate all the elements useful for ascertaining the validity of the disclosed facts in order to allow adequate verifications in relation to what has been reported.
In particular, the disclosure must contain:

- the circumstances of time and place in which the event covered by the disclosure occurred (date, place, etc.);
- the clear and complete description of the facts to be disclosed;
- the name and role (qualification, professional position or service in which the activity is carried out) which allow to identify the person/s who has/have put in place the facts disclosed;
- the indication of the names and roles of any other subjects who can report on the facts being disclosed;
- the indication of any documents that can confirm the validity of the facts disclosed;
- any other information that can provide useful feedback on the existence of the disclosed facts.

Anonymous disclosures

Disclosures from which it is not possible to derive the identity of the whistleblower are considered anonymous. In compliance with the ANAC Guidelines, anonymous disclosures, if they are adequately detailed and able to bring out specific facts and situations that are susceptible to confirmation as specified above, are treated as not anonymous whistleblowing disclosures, proceeding with their registration and conservation of the related documentation no later than five years starting from the date of receipt of such disclosures (guaranteeing their traceability in the event that the whistleblower, or whoever filed a complaint, communicates to ANAC that he has suffered retaliatory measures due to that report or anonymous complaint).

Stages in the Management of the Report - Operational Procedures

Tasks of the Person in Charge of Handling the Report

The Person in charge of internal reporting referred to in paragraph D shall, also by means of the dedicated platform
a) issue to whistleblower an acknowledgement of receipt of the report within seven days from the date of receipt;
b) preliminarily assess the report and classify its relevance. In this phase, any necessary interlocutions with the reporting person may be carried out (e.g. requesting additions, clarifications, etc.)
c) ensuring diligent follow-up to the reports received (to assess the existence of the facts reported, the outcome of the investigations and any measures taken, etc.)
d) provide feedback on the report 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 report;
The Company provides clear information on the channel and procedures for making internal and/or external reports both through this policy and through a dedicated section of its website.
Once the Person in charge of the report has received the same, it shall take the consequent autonomous and independent initiatives within its competence - at its own reasonable discretion and under its own responsibility - and may proceed to obtain further information or clarifications from the author of the report, or to carry out in-depth investigations.
In any case, the Person handling the report is not allowed to take measures and/or actions of a managerial, decision-making, corrective or abrogative nature in respect of the reported problem/behaviour, in breach of the exclusive competences of the Employer and/or of the Board of Directors (as the case may be), who are the only managing bodies entrusted with the adoption of any corrective and/or abrogative actions that may be necessary in compliance with the reference legislation.
The Reporting Officer (depending on the type of report) upon receipt of a REPORT, proceeds to manage it according to the following steps:

A) ASSESSMENT OF THE ADMISSIBILITY OF THE NOTIFICATION - CLASSIFICATION based on the preliminary assessment of its content (Relevant, Deficient, Not Relevant)

Relevant and Pertinent: REPORT having the requirements provided for by Legislative Decree 24/2023 (objective and subjective scope indicated by this procedure) that is therefore circumstantiated and based on factual elements (**precise** or not susceptible to different and **concordant** interpretations or converging in the same direction) such as to allow the initiation of the INSTRUCTORY phase and of the investigations of verification.

Deficient: ascertained generic content of the report of offence such as not to allow comprehension of the facts, or report of offence accompanied by inappropriate or irrelevant documentation. In such a case, the content of the REPORT is insufficient to initiate follow-up investigations, and the Reporting Party - at its own discretion - may request additional information from the reporter through the dedicated channel.

Non Pertinent / Not Relevant: manifest unfoundedness due to the absence of factual elements capable of justifying the investigation or a REPORT not pertaining to the scope of application of the whistleblowing legislation (Legislative Decree 24/2023) such as, by way of example only:

- Report relating to facts, actions or omissions in areas excluded from the objective scope of application (chapter C of this procedure);
- Report made by subjects not entitled to carry it out, or report relating to subjects who do not have a legal relationship with the Company pursuant to art. 3 Legislative Decree 24/2023 (chapter C of this procedure).

In such cases, the Party managing the report proceeds with forwarding it to the competent company functions in the case of an ordinary report (see chapter C, Management of ordinary reports (non-whistleblowing), or with relative archiving in the case of unfounded reporting.

B) PRELIMINARY INVESTIGATION PHASE

Once the admissibility of the report has been assessed, pursuant to and for the purposes of Legislative Decree 24/2023, the persons entrusted with the management of the reporting channel initiate the internal investigation into the facts or conduct reported in order to assess their existence. The management and verification of the validity of the circumstances represented in the report shall be entrusted to the Person Responsible for Handling the Report, who shall comply with the principles of impartiality and confidentiality during the activities necessary to verify the validity of the report, carrying out any activity deemed appropriate, including the personal hearing of the reporter and of any other persons who may report on the facts. The Reporting Officer, in carrying out the activities necessary to ascertain the merits of the report, may avail itself of the support of external consultants and/or of internal corporate structures and functions (which will be required to ensure the utmost cooperation within the terms indicated by the Reporting Officer in order to guarantee compliance with the deadlines laid down by law) when, due to the nature of the activities and checks, their involvement is necessary. During the investigation of the report, the right to confidentiality of the identity of the whistleblower must be guaranteed.

All verification activities must in any case comply with the specific sector rules and limits laid down by the provisions on remote controls (Article 4 of Law No. 300 of 20 May 1970) and those prohibiting the employer from acquiring and in any case processing information and facts that are not relevant for the purpose of assessing the employee "s professional aptitude or in any case pertaining to his private sphere (Article 8 of Law No. 300 of 20 May 1970 and Article 10 of Legislative Decree No. 276 of 10 September 2003).

During internal investigations, all the persons involved are required to provide truthfully, correctly and genuinely any relevant information requested from them by the Person Responsible in charge of the investigation, and to sign the statements in the relevant report.

C) OUTCOME OF THE INVESTIGATION - ACKNOWLEDGEMENT OF THE REPORT

Upon the outcome of the above-mentioned investigation, the Person in charge of handling the report shall provide the whistleblower with an acknowledgement of the report, giving an account of the measures envisaged or adopted or to be adopted to follow up the report and of the reasons for the choice made (such as, by way of example only: notification of the dismissal of the procedure for lack of sufficient evidence or other reasons, initiation of an internal investigation, etc.).

Abstention from handling the report for potential conflict of interest

In the event that the REPORTED SUBJECT coincides with one of the subjects responsible for managing the reports (ODV or LCR Office), or the same has an interest connected to the REPORT such as to compromise its impartiality and independence of judgment, the interested party must abstain from the reporting management process.

<u>Prohibition of retaliation and protections</u>

It is important to remember that Unicalce S.p.a., pursuant to Legislative Decree 24/2023, prohibits any act of retaliation against the whistleblower for reasons related, directly or indirectly, to the report and the submission of unfounded reports, and intends to prosecute in accordance with the law and with the disciplinary sanctions provided for in this Organisational Model:

- anyone who violates the measures for the protection of the whistleblower by adopting retaliation against the whistleblower pursuant to Article 17 of Legislative Decree 24/2023. Retaliation shall mean any conduct, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial or accounting authorities or public disclosure and which causes or may cause the reporting person or the person making the complaint, directly or indirectly, unjust damage.
- anyone who, in bad faith, maliciously or with gross negligence, makes a report that subsequently proves to be unfounded: on this point, Article 16(3) of Legislative Decree 24/2023 provides that when a person makes a report in bad faith, maliciously or with gross negligence, he or she shall be deemed to have committed an offence. Article 16(3) of Legislative Decree no. 24/2023 provides that when the criminal liability of the person making the report is established, including by a judgment at first instance, for the offences of defamation or slander or in any case for the same offences committed with the report to the judicial or accounting authorities, or his civil liability for the same offences in cases of wilful misconduct or gross negligence, the protections provided for by Legislative Decree no. 24/2023 are not guaranteed and the person making the report or making the report is subject to a penalty.

Whistleblowers and the subjects indicated in the next chapter of this procedure cannot suffer any form of retaliation for having made a Report in compliance with the conditions set out in Legislative Decree 24/2023.

By way of example, the following may be considered retaliation, in the presence of all the requirements set out in the definition of retaliation and the legislation:

□ dismissal, suspension or equivalent measures;
□ demotion in rank or failure to promote (where the Reporter had a legitimate expectation of said promotion, on the basis of particular, precise and consistent factual circumstances);
□ change of functions, change of place of work, reduction of salary, modification of working hours;
□ suspension of training or any restriction of access to it;
□ unfounded negative merit notes or negative references;
□ the adoption of disciplinary measures or other sanctions, including pecuniary ones;
□ coercion, intimidation, harassment or ostracism;
□ discrimination or otherwise unfavorable treatment;
□ failure to convert a fixed-term employment contract into a permanent employment contract (where the Reporter had a legitimate expectation of such conversion, on the basis of particular, precise and consistent factual circumstances);

□ failure to renew or early termination of a fixed-term employment contract (where the Reporter had a legitimate expectation of said renewal, on the basis of particular, precise and consistent factual circumstances);
□ damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
□ improper listing 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;
□ the early termination or cancellation of the contract for the supply of goods or services;
□ the cancellation of a license or permit;
□ the request to undergo psychiatric or medical tests.

Subjects who benefit from the protection measures provided for by the Decree

The protection measures provided for by Legislative Decree 24/2023 in favour of the whistleblower or of the other subjects (or entities) provided for by the Decree **apply**, in the case of good faith of the whistleblower himself, **only if the following conditions apply**:
□ the whistleblower, at the time of the Report, public disclosure or complaint to the judicial or accounting authority, had reasonable grounds to believe that the violations reported were true and fell within the objective scope of application of the Decree reported in chapter C of this procedure ;
□ the Report or public disclosure was carried out in compliance with the provisions of the Decree and the provisions of this Policy.

Furthermore, the protections are not guaranteed if the criminal liability of the Reporter for defamation or slander crimes is established, even with a first degree sentence, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence.
It is highlighted that the safeguards and protection measures apply pursuant to Legislative Decree 24/2023 also in favour of the following subjects other than the whistleblower, and in particular:
□ "facilitators", i.e. natural persons who, operating in the same working context as the Reporter, assist him in the reporting process;
□ people from the same working context as the whistleblower and who are linked to the same by a stable emotional or kinship bond within the fourth degree;
□ of the whistleblower's work colleagues who work in the same work context and who have a stable and usual relationship with the latter;
□ of the entities (Companies) owned by the whistleblower or for which the same works as well as the entities that operate in the same working context as the whistleblower.

Confidentiality of the disclosures and of the identity of the whistleblower

With reference to the confidentiality of the disclosures and the identity of the whistleblower, the art. 12 of Legislative Decree 24/2023 establishes the general principle according to which the disclosures cannot be used beyond what is necessary to give them adequate follow-up, with the prohibition of revealing the identity of the whistleblower to persons other than those specifically authorized also pursuant to the articles 29 and 32 of the GDPR and art. 2 quaterdecies of the Privacy Code, with the exception of the case in which the whistleblower has given his express consent.

In the context of the disciplinary procedure, therefore, the identity of the whistleblower cannot be disclosed, where the contestation of the disciplinary charge is based on separate and additional assessments with respect to the disclosure, even if consequent to the same. If the dispute is based, in whole or in part, on the disclosure and knowledge of the identity of the whistleblower is essential for the defence of the accused, the disclosure will be usable for the purposes of the disciplinary procedure only in the presence of the express consent of the whistleblower to reveal the identity.

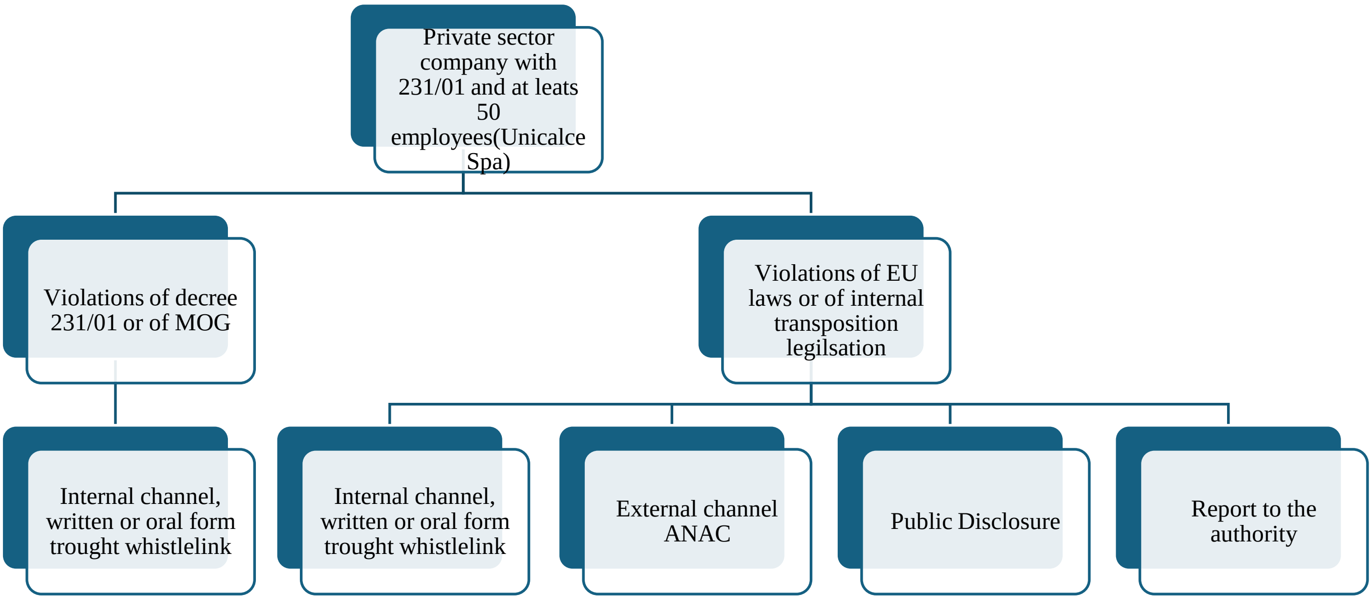
In such cases, therefore, notice will be given to the whistleblower by means of a written communication and specific request for express consent to the disclosure of one's identity (i.e. information from which the identity can be directly or indirectly inferred) when the disclosure of the identity/information is indispensable also for the purposes of defence of the person involved.

In criminal proceedings, the identity of the whistleblower is in itself covered by secrecy pursuant to Article 329 of the Code of Criminal Procedure (no later than the end of the preliminary investigation), whereas in proceedings before the accounting courts, it cannot be revealed until the end of the preliminary investigation phase.
All reports received, regardless of form used (written or oral), are filed and stored in accordance with Legislative Decree 23/2024 to protect the confidentiality of the whistleblower. The report and the attached documentation may not be viewed or copied by unqualified requesters.
With the exception of the cases provided for by Legislative Decree 24/2023 (e.g. liability for slander and/or defamation under the provisions of the Criminal Code or Article 2043 of the Civil Code, provisions of the Code of Criminal Procedure, summary testimonial information taken by the Judicial Police, administrative authorities or inspections by supervisory authorities, etc.), the identity of the whistleblower must be protected at every stage following the reporting.

Conditions and prerequisites for external reporting - anac or public disclosure
Pursuant to art. 5 paragraph 1 letter. E) Legislative Decree 24/2023 it is highlighted that the reporting person can also carry out (except in the case in which the report relates to the scope referred to in Legislative Decree 231/01 according to chapter C - Objective scope of application of the reporting procedure classified as "whistleblowing", for which only the internal channel can be used):
- **an external report through the channels set up by the ANAC (**https://www.anticorruzione.it/-/whistleblowing)**if**, at the time of its submission, one of the following conditions are met:
a) there is no internal reporting channel or the same is not active or does not comply with Legislative Decree 24/2023;
(b) it has already made an internal report without any follow-up;
(c) has reasonable grounds for believing that, if he makes an internal report, it will not be effectively followed up or that the report may give rise to the risk of retaliation;
(d) has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.
- **a public disclosure when**
(a) whistleblower has previously made an internal and external report, or has made an external report directly and no reply has been received within the prescribed time limit as to the measures envisaged or taken to follow up the report;
(b) whistleblower has justified reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
(c) whistleblower has justified reason to believe that the external report may entail a risk of retaliation or may not be effectively followed up because of 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 in collusion with or involved in the perpetrator of the breach.

The decree, in compliance with the previous regulations, also recognizes the possibility for protected subjects to contact the judicial authorities to submit a report of illicit conduct of which they have become aware in a public or private working context.

The channel that can be used for making disclosures is summarized below:



Processing of personal data

This procedure provides that the personal data contained in the Report, of the Whistleblower and/or the Reported Party (the latter considered "interested" pursuant to art. 4 GDPR) must be processed in accordance with EU REG 679/2016 and the Privacy Code.

In particular:

□ before sending the Report, the Reporter must read the privacy information pursuant to the GDPR on the purposes and methods of processing his personal data, the duration of storage, the categories of recipients to whom the data can be communicated within of the management of the Report and the rights recognized to the Reporter;

□ the personal data will be processed for the time necessary to achieve the purposes that justify the collection and processing (for example, collection and management of the Report) and are subsequently deleted or anonymized according to the retention times indicated in the following paragraph;

□ all processing activities connected, consequential or necessary for the management of the Report, must be carried out in compliance with the principles established by articles no. 5 Principles applicable to the processing of personal data, art. n. 25 Data protection by design and protection by default and art. n. 35 Personal data protection impact assessment of the GDPR;

□ the legal basis of the processing is the fulfilment of a legal obligation to which the Company is subject pursuant to Legislative Decree 24/2023;

□ the Company adopts adequate technical (e.g. encryption) and organizational measures to guarantee the security of personal data, in compliance with current legislation, both during the transmission of the Report and during the analysis, management and archiving of the same;

□ the exercise of rights relating to one's personal data processed in the context of the whistleblowing process is excluded pursuant to article 2-undecies of the Privacy Code in the event that such exercise could result in an effective and concrete prejudice to the "confidentiality of the identity of the person reporting violations of which he or she became aware due to his or her employment relationship or the functions performed, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of people who report violations of Union law", without prejudice to the strictly required cases of disclosure of the identity of the reporter indicated by Legislative Decree 24/2023.

Archiving and preserving documentation

The Person in charge of managing the report will keep the documentation relating to the reports received via the IT platform for the time strictly necessary to process the report and in any case, in compliance with the art. 14 Legislative Decree 24/2023, no later than five years from the date of communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations and the principle of limitation of conservation referred to in the art. 5 of the GDPR.

In the event that it is necessary to produce paper documentation (e.g. minutes for the collection of testimonies), this will be archived in a locked fireproof closet, located in the premises of the person responsible for management, for the necessary time and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure.

F. ATTACHMENTS

N/A