

Modula S.p.A.

Organizational, Management and Control Model *(adopted pursuant to Italian Legislative Decree no. 231/2001)*

Annex 5 ***Whistleblowing Procedure***

Document approved
with the resolution of the Board of Directors of 20 December 2024

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1. Premise

This Procedure implements the Italian Legislative Decree no. 24 of 10 March 2023, published in the Gazzetta Ufficiale of the Italian Republic on 15.03.2023, transposing Directive (EU) 2019/1937 on “the protection of persons who report breaches of Union law (the so-called Whistleblowing directive)”, (hereinafter the “Decree”).

The provisions of the aforementioned Decree are still fully applicable to anything not expressly mentioned in the Procedure.

To sum up, the aforementioned legislation provides for:

- a system of protection for particular categories of persons who report information, acquired in the workplace, in relation to violations of national or European Union regulatory provisions that are harmful to the public interest or the integrity of the institution;
- protective measures, including a prohibition against retaliation, to safeguard the Whistleblower as well as the Whistleblower's facilitators, colleagues and family members, and legal entities connected to the Whistleblower;
- the establishment of internal reporting channels within the institution for the submission of Reports, which guarantee, also through the use of encryption, protection for the confidentiality of the identity of the Whistleblower, the person involved and/or anyhow mentioned in the Report, the content of the Report and the related documentation;
- in addition to the right to lodge a complaint with the judicial or accounting authority, the possibility (under one of the conditions outlined in art. 6, paragraph 1, of the Decree) to make external reports through the channel managed by the Italian National Anti-Corruption Authority (hereinafter ANAC), as well as to make public disclosures (under one of the conditions outlined in art. 15, paragraph 1, of the Decree), through the press, electronic means or other methods of dissemination capable of reaching a large number of people;
- disciplinary measures, as well as administrative fines imposed by ANAC in the cases specified in Articles 16 and 21 of the Decree.

2. Definitions

Work context: the work or professional activities, present or past, carried out within the context of the relationships referred to in Article 3, paragraphs 3 or 4 of the Decree, through which, regardless of the nature of such activities, a person acquires Information about violations, and within which they might suffer retaliation in the event of Reporting or Public Disclosure or complaint to the judicial or accounting authority.

Public disclosure: making information about violations available in the public domain through the press, or by electronic means, or in any event through methods of dissemination capable of reaching a large number of people.

Facilitator: a natural person who assists a Reporting Person in the reporting process, who operates within the same work context and whose assistance must be kept confidential.

Information on violations: sufficiently well substantiated information, including well-founded suspicions, in relation to conduct, acts or omissions that have been committed, or which, on the basis of real indications, could be committed, as well as indications in relation to behaviour, including omissions, designed to conceal these violations. This also includes information about violations acquired in the context of an employment relationship that has not yet begun or which has ended in the meantime, if such information has been acquired within the framework of the Work context, or during the selection process or prior to contract. Circumstantial reports are statements characterised by a sufficient amount of detail, at least in the abstract, to make them relate to precise and consistent circumstances and facts and refer to specific contexts, as well as to allow the identification of useful elements for the purposes of their verification (for example, elements that allow the identification of the person responsible for the reported facts, the context, place and time period of the reported circumstances, the value, causes and purposes of the conduct, anomalies related to the internal control system, supporting documentation, etc.).

Supervisory Body: the Body appointed by the Board of Directors pursuant to art. 6, point 1, letter b) of Italian Legislative Decree 231/2001, with autonomous powers of initiative and control, which has the tasks of supervising the operation and observance of Model 231 and ensuring that it is updated, as well as responsibility for the process of managing Reports.

Personnel: permanent and fixed-term employees of Modula S.p.A.

Portal: computer system for receiving and managing Reports, with technical characteristics suitable for protecting the confidentiality of the identity of the Whistleblower in accordance with current regulations. The Portal is provided by a specialist, independent third party entity, which guarantees high standards of security by using sophisticated encryption algorithms and other methods to protect against unauthorised access.

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

Accused (or person involved): the natural person or legal entity mentioned in the internal or external report or public disclosure as the person to whom the violation is attributed, or who is in any case involved in the violation which has been reported or publicly disclosed.

Report: the written or oral communication of information referring to Modula S.p.A.'s personnel and/or to third parties, which the Whistleblower has become aware of within the context of their work: information regarding violations of national or European Union regulatory provisions which are harmful to the public interest or the integrity of the Company, violations of the Code of Ethics and the Organizational Model 231, as well as the system of rules and procedures currently in force.

Anonymous Report: Report in which the personal details of the whistleblower are not clarified and cannot be identified with certainty.

Reports made with malice or gross negligence: when it is established, even through a

judgement given at first instance, that the Whistleblower is criminally liable for the crimes of defamation or slander, or when their civil liability is established for the same report, in cases of malice or gross negligence.

External Report: the written or oral passing of information about violations, communicated through the external Reporting channel referred to in article 7 of the Decree.

Internal Report: the written or oral passing of information about violations, communicated through the internal Reporting channel referred to in article 4 of the Decree.

Third parties: natural persons or legal entities which, in various capacities, have relationships of employment, collaboration or business with Modula S.p.A., including customers, partners, suppliers (including those under contract / subcontract), self-employed workers or those in collaborative relationships, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), who carry out their working activities at Modula S.p.A., or anyone who is a legitimate stakeholder in the Company's business.

3. Reference documents and regulations

- Italian Legislative Decree no. 231 of 8 June 2001, (“Regulation on the administrative responsibility of legal entities, companies and associations, including those without legal personality, in accordance with Article 11 of Law no. 300 of 29 September 2000”);
- (EU) Regulation no. 2016/679 – General Data Protection Regulation (GDPR);
- Italian Legislative Decree no. 196 of 30 June 2003 (Code governing the protection of personal data) and subsequent amendments and additions, including Italian Legislative Decree no. 101 of 10 August 2018, as well as the relative legislative provisions;
- (EU) Directive 2019/1937, on the protection of persons who report breaches of Union law (the so-called Whistleblowing directive);
- Italian Legislative Decree no. 24 of 10 March 2023, published in the Gazzetta Ufficiale of the Italian Republic on 16.03.2023, transposing Directive (EU) 2019/1937;
- “Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national regulatory provisions – procedures for the submission and management of external reports” adopted by ANAC by a resolution of 12.07.2023, hereinafter the “ANAC Guidelines”;
- “New Whistleblowing regulation - Operational guide for private entities” issued by Confindustria in October 2023;
- Code of Ethics and Organizational Model 231 adopted by Modula S.p.A.

4. Purpose and subjective scope of application

The purpose of this Procedure is to regulate the process of receiving, analysing and managing Reports, including the archiving and subsequent deletion of both the Reports and the documentation related to them, in the manner indicated in this document.

The Procedure applies to Modula S.p.A. (hereinafter also “Modula” or the “Company”), subject to formal approval by the administrative body. The Company guarantees that it will be correctly and constantly applied, as well as disseminated as much as possible, both inside and outside the company, while respecting the obligations of confidentiality and the rights of autonomy and independence of each party.

The subjects that will receive this Procedure are:

- top management, members of corporate bodies and members of the Supervisory Board, even if they exercise these functions on a purely de facto basis;
- Company employees;
- third parties who carry out their work at the Company, or anyone with a legitimate interest in the business of the Company;

who are in possession of Information about violations, in relation to Company personnel and/or third parties, which has been acquired (even accidentally) in the Work Context, by virtue of the role they hold and/or the tasks / activities they carry out.

5. Objective scope of application

Information, or indeed well-founded suspicions, in relation to violations of national and European Union regulations which could harm the public interest or the integrity of a public administration or private entity, and which are committed in the Whistleblower's Work context, may be the subject of internal reporting.

In particular:

- unlawful conduct which constitutes one or more types of offence, and for which the entity may be held liable under the terms of Legislative Decree 231/01;
- conduct which, although not constituting any type of offence, has been committed in contravention of the rules of conduct, procedures, protocols or provisions contained in the Code of Ethics and in Organizational Model 231 adopted by the Company;
- violations of European Union provisions in the areas referred to in the Decree.

The following are excluded from the scope of application of this Reporting Procedure:

- disputes, claims or requests related to a personal interest of the Whistleblower, which are solely connected to their employment relationships or their relations with figures above them in the hierarchy, unless these disputes are related to, or could concern, a violation of the norms or the internal rules or procedures;
- reports of breaches of national security and violations in procurement connected to aspects of defence or national security, unless such aspects fall within the

terms of the relevant secondary law of the European Union;

- violations that are regulated on a mandatory basis by European Union or national acts, as indicated in art. 1, para. 2, lett. b) of the Decree (with regard to financial services, products and markets, and the prevention of money laundering and financing of terrorism, transport security and environmental protection).

The report may also relate to violations not yet committed which the Whistleblower reasonably believes could be committed on the basis of certain tangible elements. These elements may be irregularities or anomalies (symptomatic indicators) that the Whistleblower believes may result in one of the violations covered by the Decree. Information that concerns behaviour designed to conceal violations (e.g. hiding or destroying evidence) may also be the subject of Reporting, public disclosure or denunciation.

The following are not included in the scope of reporting: unfounded Reports and information that is already fully in the public domain, as well as information acquired solely on the basis of indiscretions or unreliable allegations (so-called corridor rumours).

In any case, the legislation regarding the following is still applicable: i) classified information; ii) medical and forensic secrecy; iii) secrecy about the deliberations of the courts; iv) rules of criminal procedure on the obligation to maintain secrecy in investigations; v) provisions about the autonomy and independence of the judiciary; vi) defence of the nation and public order and security; vii) exercise of the right of workers to consult their representatives or unions.

6. Description of the process and related responsibilities

The owner of the reporting management process is the Supervisory Body of Modula S.p.A., as outlined in this Procedure.

For the management of Reports, the Supervisory Body uses the operational support of the relevant functions and/or a person/entity outside the Company which is specially engaged and expert in these matters.

The Supervisory Body also carries out investigations as requested by ANAC concerning the Reports sent through external channels, or about the sort of public disclosures referred to in the subsequent para. 9.

6.1 Submission of the Report

Modula's personnel and/or third parties who become aware of Information about violations connected to Company personnel and/or third parties, which have either been committed or, on the basis of certain tangible elements, could be committed, are required to make a Report in the manner indicated below, assisted by a Facilitator if required.

In order to manage such Reports efficiently through an internal channel, the Company has set up a Portal, which is able to ensure, by the use of IT instruments and data encryption, the confidentiality of the identity of the Whistleblower and of the contents of the Report and relative documentation, in full compliance with the legislation on the protection of personal data, more fully described in

para. 8.4. The Portal is accessible on the Company's website <https://www.modula.eu/whistleblowing/>.

By means of the Portal, the Whistleblower can either submit their own Report or enter a Report they have received, either in written form (following the online guidelines) or orally, after having first read the “Privacy Policy”. The Whistleblower can check the progress of their Report, and also talk to the Supervisory Body, by accessing the Portal with the login details provided by the system at time of entry. If the oral channel is used and with the prior consent of the Whistleblower, the Supervisory Body will store the Report on a device suitable for storage and listening.

The Whistleblower may also ask to make an oral Report, either by meeting in person, or via video conference. The Whistleblower can request this meeting by writing to the following postal address: Via San Lorenzo no. 41 – 42013 – Casalgrande (RE) – C.A. Ufficio dell’Organismo di Vigilanza c/o Modula S.p.A., or by sending an e-mail to odv@modula.com. In this instance, the Company will ensure that the meeting takes place within 10 to 15 days of the request. With the consent of the Whistleblower, the interview will be documented by the staff in charge by recording it on a device suitable for storage and listening, or else by taking minutes, which the Whistleblower can then check, correct, and confirm by adding their signature.

By using the Portal, the Whistleblower acknowledges that they wish to benefit from the forms of protection provided in relation to Whistleblowing.

6.2 Managing anonymous Reports

In the case of anonymous Reports, it should be noted that they will not be processed in line with this Procedure, but that they will in any event be recorded, stored and assessed by the Supervisory Body if they are timely, detailed and supported by proper documentation. However, if the anonymous Whistleblower is subsequently identified and has suffered retaliation, they will then be guaranteed the protection offered by this Procedure, in accordance with the Decree.

At the same time, although anonymous Reports are a viable alternative, Whistleblowers may well prefer to give their names, as it makes the process of investigation faster and more effective.

6.3 Recording of Reports

All Reports are recorded on the Portal, which acts as the database for the essential details of the Reports and for their management, as well as providing proper storage for all the attached documents, and those produced or obtained during the process of analysis.

The only people who can consult and manage the information on the Portal are the members of the Supervisory Body and the staff whose role may involve them in the forms of support outlined in this Procedure, and/or a specially appointed external party with particular credentials, traced by means of the log files in the system.

6.4 Preliminary analysis and classification of the Report

Within seven days of receiving the Report, the Supervisory Body will provide the Whistleblower with acknowledgement of receipt, also by using the functions on the Portal.

After sending the acknowledgement of receipt, the Supervisory Body will then check that the Report is admissible, i.e. that the Whistleblower is a person entitled to make the Report and that the subject of the Report falls within the scope of application described in para. 5 of this Procedure.

Therefore, if the Whistleblower is not legally entitled to make the report and/or the subject of the Report does not fall within the scope of the Decree, the Supervisory Body will not be able to take the procedure any further. The Report may be treated as an ordinary matter and managed according to any of the procedures already in place at the Company, with the Whistleblower notified to this effect.

Once the existence of these conditions has been verified, the Supervisory Body can assess the admissibility of the Report. In order for the Report to be admissible, it must contain clear evidence of the following:

- the identification data of the Whistleblower, as well as an address to which subsequent updates can be sent;
- the circumstances in terms of the time and place in which the facts that are the subject of the Report occurred, and then a description of these facts, specifying the details in relation to the circumstances, and also, where available, the methods by which the Whistleblower became aware of the facts;
- general information or other elements that allow the identification of the person to whom the reported facts can be attributed.

The Report may therefore be considered inadmissible if there is:

- a lack of the details that constitute an essential part of the Report;
- a clear lack of foundation in the factual elements that would typify violations in the eyes of the legislator;
- a presentation of facts with generic content, in such a way that they cannot be readily understood by the offices or the person in charge;
- the production solely of documents, without an actual Report of the violations.

In the event of receipt of an inadmissible Report, the Supervisory Body will file it without going any further in the process.

After assessing the Report's eligibility, the Supervisory Body will then consider the following options:

- to start the next stage of the investigation;

- to close down these Reports, because: i) they are manifestly unfounded; ii) they refer to facts and/or circumstances which were the subject of past investigations that have already been concluded, and no new information has emerged from preliminary checks to indicate that further investigations are necessary; iii) there are “circumstances that can be verified” but no elements to support these have emerged from preliminary checks which would justify launching a further phase of investigation; iv) there are “circumstances that cannot be verified” and the results of the preliminary checks carried out indicate that it is not possible to carry out further investigations to verify the validity of the Report, using the analysis tools available.

6.5 Execution of the investigation

The investigative phase in relation to the Report is designed to:

- pursue further research and analysis to check that there is a reasonable basis behind the reported facts and circumstances;
- reconstruct the processes of management and decision-making that were followed on the basis of the documentation and evidence made available;
- provide possible indications with regard to adopting any necessary remedial actions aimed at correcting a possible lack of control, or anomalies or irregularities found in the areas and company processes under examination.

Unless they fall into the category of manifest unreasonableness, assessments of merit or opportunity, discretionary or technical-discretionary, and of aspects of decision-making and management, executed by the company structures / positions involved from time to time, do not fall within the scope of the investigation, as they are the exclusive prerogative of these parties.

In order to acquire information, the Supervisory Body has the right to:

- carry out, even directly, in-depth investigations through, for example, formal convocations and hearings with the Whistleblower, the Accused person and/or the subjects involved in the Report and/or in any event informed about the facts, as well as to request the aforementioned subjects to produce informative reports and/or documents. The persons involved in the Reports have the right to request to be heard or to produce written observations or documents;
- acquire the necessary information from the structures concerned, involving the company functions in charge of such matters;
- make use of external experts or specialists, if deemed appropriate.

Within three months from the date of notice of receipt - or within three months from the date of expiry of the seven-day period for such notice – the Supervisory Body must provide feedback to the Whistleblower with regard to the following:

- the filing of the Report, stating the reasons for this;
- the verification of the validity of the Report and its transmission to the relevant internal bodies;

- the activity carried out so far and/or to be carried out, if the investigation phase has not been completed.

6.6 Closing the Report

The Supervisory Body will examine the results of the investigation phase, and:

- if the content of the Report is well-founded, it will require the relevant functions to define any necessary measures, in terms of subject matter and in compliance with the system of responsibilities/authorizations currently in force. The Supervisory Body is not responsible for any assessment regarding individual responsibilities and any subsequent measures or consequent proceedings;
- if any areas of weakness and/or points for improvement in the Internal Control and Risk Management System emerge during the assessment (regardless of its outcome), it may request that the relevant remedial action is put in place;
- if the Report is unfounded, it will be archived and the reasons for this will be stated.

The Supervisory Body will then proceed to close the Report, classifying it as “Founded” or “Unfounded” and “With actions” or “Without actions”, and specifying whether the actions involve improving the Internal Control System or are of another type (e.g. a complaint to the judicial authorities).

6.7 Reporting

The Supervisory Body will inform the Board of Directors and the Board of Statutory Auditors about the status of the Reports it has received, with details of any checks carried out and the relative results. This should be done at least once a year, at the time of issue of its periodic reports.

The following documents must be sent with the periodic reports:

- a table showing the number of Reports received and their status (Report assigned for assessment / Report to be assigned);
- a table with a summary of the type of Report received, its status, its subject, the outcome of the activities carried out and any measures adopted;
- possible indications as to the remedial actions required in the areas and business processes under examination, to be adopted by the relevant management which will be informed about the results of the investigation.

In addition, if the result of the investigation reveals any unequivocal elements that indicate the merits and the particular gravity of the subject of the Report, and/or possible issues involving criminal or civil liability, the Supervisory Board must then promptly inform the Board of Directors and the Board of Statutory Auditors, to enable any actions deemed appropriate by the administrative body.

Reports that have been closed because they are clearly unfounded will then be evaluated by the Supervisory Body together with the other relevant company structures, in order to verify

whether the Report was made with the sole purpose of damaging the reputation or otherwise harming the Accused person and if necessary implement any appropriate action against the Whistleblower.

6.8 Storing and archiving documentation

The information and any other personal data that are acquired are processed in the context of the Portal, in full compliance with the confidentiality obligations set out in art. 12 of the Decree, and the principle referred to in Article 5, para. 1, letter e), as well as Art. 5 para. 1 letter c), and Art. 25 of Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR), and Art. 3, para. 1, letter e) of Italian Legislative Decree no. 51 of 2018.

Any personal data that are clearly not relevant to the processing of a particular Report are not collected or, if collected accidentally, are immediately deleted.

In order to guarantee the proper management and traceability of the Reports and the consequent activities, the Supervisory Body prepares and updates all the information relative to the Reports and ensures - by using the Portal and its functions - that all the supporting documents are only kept for the time that is strictly needed to examine them, and in any event for no longer than 5 years, starting from the date when the final outcome of the Report is issued.

6.9 Management of special cases and potential conflicts of interest

- If the reported facts relate to:
- one or more members of the Supervisory Body (when the person handling the Report is actually the Whistleblower or the Accused person or is involved in the events described in the Report), then the Report is sent to an alternative channel;
- one or more members of the Board of Directors and/or the Board of Statutory Auditors, then the Supervisory Board will promptly inform the Chairman of the Board of Directors and/or the Chairman of the Board of Statutory Auditors that the necessary investigation has been launched to assess the merits of the Report, with the support of the relevant company departments and/or external consultants;

the Chairman of the Board of Directors and/or of the Board of Statutory Auditors, then the report is sent to the most senior member of the respective body, who will provide for managing it.

If there are any further, different situations where a member of the Supervisory Body is in conflict of interest, it is their responsibility to declare this conflict and to withdraw from any activities related to the management of the Report.

7. Guarantees and safeguards

7.1 Protection of the Whistleblower's identity

Reports may not be used for any other purpose beyond what is required to provide sufficient follow-up.

Without prejudice to the requirements of the law, the identity of the Whistleblower and any other information from which their identity might be inferred, either directly or indirectly, may not be disclosed, without their express consent, to persons other than those responsible for receiving or following up on the Reports and expressly authorised to process such data pursuant to Articles 29 and 32, para. 4 of Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR), and Art. 2-quaterdecies of Italian Legislative Decree no. 196 of 30 June 2003 (the Personal Data Protection Code).

- In particular, the identity of the Whistleblower and any other information from which their identity could be inferred, either directly or indirectly, may only be disclosed with their express consent and in the following circumstances:
- in the context of disciplinary proceedings, if the dispute is based, wholly or in part, on the subject matter of the Report and when knowledge of the identity of the Whistleblower is essential for their defence;

as part of the procedure set up after receipt of an internal or external Report, if the disclosure of the identity of the Whistleblower or any other information from which their identity can be inferred, either directly or indirectly, is also essential for the purposes of defending the Accused person.

In such cases, the Whistleblower is previously notified in writing about of the reasons for disclosing their confidential data.

The Supervisory Body, the functions who are responsible from time to time, and/or any person outside the Company involved in the management of the Reports, are all required to maintain total confidentiality in relation to the following: the identity of the Whistleblower, of the Accused person and also of the Facilitator and/or any persons mentioned in the Report, as well as the contents of the Report and the relative documentation.

Confidentiality is also guaranteed for those who submit a Report before the start or after the termination of their relationship of employment, or during their probationary period, if such information has been acquired within the framework of the Work context, or during the selection process or prior to contract.

There is also a guarantee that the identity of the Accused person and/or the persons mentioned in the Report will remain confidential, and this also applies to the Facilitators and the assistance they provide, with the same protection granted to the Whistleblower.

Any violations of this obligation to maintain confidentiality, without prejudice to the exceptions cited above, may result in ANAC imposing financial sanctions on the responsible subject, as well as the use of disciplinary measures in line with the provisions of the procedural guidelines set out in the Company's Organizational Model.

7.2 Protective measures

Any form of retaliatory action, that is to say any behaviour, act or omission directed at the Whistleblower, is strictly forbidden, even if only attempted or threatened, when such action is carried out because of an internal or external Report/Public disclosure/denunciation and causes or could cause the Whistleblower unfair harm, either directly or indirectly.

Protection is also guaranteed to anonymous Whistleblowers who believe they have suffered retaliation and have subsequently been identified.

- The protection measures apply within the limits and under the conditions set out in Chapter III of the Decree, and are also extended to:
- the Facilitators, persons from the same Work context as the Whistleblower who are connected to them by a stable emotional bond or by kinship in the fourth degree, colleagues of the Whistleblower who work in the same Work context and have a habitual and current relationship with them;

entities owned by the Whistleblower or for which they work, as well as entities that operate in the same Work context as the Whistleblower.

Those who believe they have suffered retaliation due to their Report can notify ANAC.

Any retaliatory actions carried out by reason of the Report are invalid, and persons who have been dismissed due to the Report are entitled to be reinstated in their jobs, in line with the regulations applicable to workers.

7.3 Protection of the Accused person and responsibility of the Whistleblower

This Procedure also aims to protect the Accused person from any abuse of the Reporting instruments provided by the Company (e.g. unfounded reports submitted with malice or gross negligence).

Indeed, the Company ensures that the identity of the Accused person remains confidential during the entire process of managing the Report, and protects them from unjustified disciplinary action, harassment in the workplace and any other form of retaliation which results in intolerable working conditions solely because of the existence of a Report. The forms of protections outlined in the previous section should not in any way be construed as a form of impunity for the Whistleblower. The Company discourages any form of abuse of this Procedure and the use of Reports for purposes other than those described here. Indeed, pursuant to Art. 16, paragraph 3, of the Decree, it undertakes to apply appropriate sanctions and disciplinary measures (c.f. para.

8) against those who, with malice or gross negligence, submit Reports that are unfounded, clearly opportunistic and/or made with the sole purpose of harming the Accused person or other subjects. Therefore, this Procedure does not affect the criminal liability of the Whistleblower if a Report is made in bad faith or with gross negligence, as well as their obligation to compensate for any damage caused by such unlawful conduct (pursuant to Art. 2043 of the Italian Civil Code).

If a Whistleblower is found to be responsible for any such actions, disciplinary sanctions will be applied.

7.4 Processing of personal data

Any processing of personal data within the scope of this Procedure, including communications between and to the relevant Authorities, will be carried out in accordance with Art. 13 of the Decree pursuant to Regulation (EU) 2016/679, and Italian Legislative Decree of 30 June 2003 with subsequent amendments and additions.

Further details can be found in the information provided pursuant to Articles 13-14 of the GDPR.

8. Sanctions and disciplinary measures

At the end of the investigation, if the Company finds the party is responsible for violating this Procedure, it can impose the following sanctions and disciplinary measures, in relation to the various categories of subjects: application of the system of disciplinary measures and sanctions for personnel (in line with the provisions of the Company's Organizational, Management and Control Model).

- The disciplinary measures will be proportionate to the magnitude and severity of the unlawful conduct found, and could even result in the termination of employment in very serious cases;
- withdrawal from existing relationships with suppliers / consultants;
- a review of eligibility for suppliers / consultants.

9. External reporting and public disclosures

Finally, the Decree envisages the possibility, under certain conditions provided for by law, of making external Reports through the channel managed by ANAC, as well as making public disclosures through the press, electronic means, or other methods of dissemination capable of reaching a large number of people.

By means of the external reporting channel and by public disclosure, it is possible to report violations of European Union law, within the limits of the provisions of this Procedure.

- External Reports can be made when:
- the internal channel, although mandatory, is not active or does not comply with the provisions of the law;
- the Whistleblower has already made an internal Report and it has not been followed up within the terms set out in the legislation;
- the Whistleblower has reasonable grounds for believing that if they made an internal report, it would not be properly followed up, or that such a report could lead to the risk of retaliation;

the Whistleblower has reasons for believing that the violation could constitute an imminent or clear threat to the public interest.

It is the responsibility of the Whistleblower to assess whether one of the situations listed above might occur, before proceeding to make an external Report.

The Whistleblower can submit external Reports directly to ANAC through the dedicated channels provided by the same Authority on its official website, which are accessible at the following link: www.anticorruzione.it.

Finally, under the terms of the present Procedure, the Whistleblower has the right to make the information about the relevant violations available in the public domain, through the press, or by electronic means, or in any event through methods of dissemination capable of reaching a large number of people, on condition that:

- they have previously made an internal or external Report, without any result;
- there is good reason for believing that the violation could constitute an imminent or clear threat to the public interest;
- they have reasonable grounds for believing that an external Report may involve the risk of retaliation, or may not be followed up effectively due to the particular circumstances of the case.

10. Guide for the Employees

In the event of any doubts, needs or requests, please consult the Legal Function for the necessary support.