WHISTLEBLOWING POLICY - MANAGEMENT OF REPORTS OF UNLAWFUL ACTIONS PURSUANT TO ITALIAN LEGISLATIVE DECREE 24/2023

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SUMMARY OF CHANGES

Ver.	Date	Fescription of Changes
00	11/07/2023	First Issue
01	25/01/2024	Update for new Confindustria guidelines on whistleblowing
02	14/06/2024	Update for compliance with the SA 8000 standard
03	18/06/2025	Update for compliance with the UNI/PDR 125-2022 standard
04	06/08/2026	ANAC Guidelines No. 1/2025 (Resolution No. 478 of 26 November 2025) and Resolution No. 311/2023, as amended by Resolution No. 479 of 26 November 2025.

CONTENTS

1 INTRODUCTION 3
2 SCOPE 3
3 DEFINITIONS - GLOSSARY 4
4 SCOPE OF APPLICATION 5
4.1 OBJECTIVE SCOPE OF APPLICATION OF THE PROCEDURE 5
4.1.1 WHAT CAN BE REPORTED 5
4.1.2 WHAT CANNOT BE REPORTED 7
4.2 SUBJECTIVE SCOPE – PARTIES ELIGIBLE TO MAKE REPORTS 8
4.2.1 WHO CAN MAKE REPORTS 8
4.2.2 WHO CANNOT MAKE REPORTS 9
5 RESPONSIBILITIES FOR MANAGING REPORTS 9
5.1 MANAGEMENT OF REPORTS OF BREACHES NOT REGULATED BY ITALIAN LEGISLATIVE DECREE 231/01 9
5.2 MANAGEMENT OF REPORTS OF UNLAWFUL CONDUCT PURSUANT TO ITALIAN LEGISLATIVE DECREE 231/01 OR BREACHES OF THE ORGANISATIONAL, MANAGEMENT AND CONTROL MODEL PURSUANT TO ITALIAN LEGISLATIVE DECREE 231/01 9
6 OPERATING MODES 10
6.1 INTERNAL REPORTING CHANNEL AND METHODS OF REPORTING 10
6.2 CONTENT OF THE REPORT 10
6.3 ANONYMOUS REPORTS 11
6.4 REPORT MANAGEMENT PHASES – OPERATING METHODS 11
6.4.1 TASKS OF THE REPORT MANAGER 11
6.4.2 RECUSAL FROM REPORT MANAGEMENT DUE TO POTENTIAL CONFLICT OF INTEREST 13
7 PROHIBITION OF RETALIATION AND PROTECTIONS 14
7.1 PROHIBITION OF RETALIATION 14
7.2 SUBJECTS WHO BENEFIT FROM THE PROTECTION MEASURES PROVIDED FOR BY THE DECREE 15
8 CONFIDENTIALITY OF REPORTS AND WHISTLEBLOWER IDENTITY – VALIDITY OF REPORTS FOR DISCIPLINARY PURPOSES 16
9 CONDITIONS AND REQUIREMENTS FOR MAKING EXTERNAL REPORTS – ANAC OR FOR PUBLIC DISCLOSURE 17
10 ARCHIVING AND STORAGE METHODS FOR DOCUMENTATION 17
REFERENCES AND SUPPORTING DOCUMENTS 19

1 INTRODUCTION

With Italian Legislative Decree 24/2023, implementation was given to Directive (EU) 2019/1937 regarding the protection of persons reporting breaches of Union law which they have come into knowledge of in the work environment ("Whistleblowing Directive").

The goal of this directive is to provide for minimum harmonised rules aiming to guarantee protection of whistleblowers in all EU states, from two points of view: protecting the whistleblower's freedom of expression and strengthening the legality and transparency within organisation on the basis of preventing crimes. This dual goal leads to rights to protection for the whistleblower (confidentiality, anonymity, prohibition of retaliation) and organisational obligations for private organisations (implementation of internal and external reporting channels to guarantee the right of confidentiality).

As such, Italian Legislative Decree no. 24/23 abrogated and modified the pre-existing national regulations (Italian Law 179/2017), incorporating in a single piece of legislation – valid both for the public sector and the private sector under certain conditions – the regime of protection of parties reporting unlawful conduct which violates not only European regulations but also national ones, as long as they are based on sound motives and are prejudicial to the public interest or the integrity of the organisation.

Lutech S.p.A., as the parent company of the Lutech Group, promotes the adoption of common principles and standards for the management of reports of violations (whistleblowing), while fully respecting the legal, organizational and managerial autonomy of each Group company, as well as the independence of any Supervisory Bodies.

To this end, Lutech S.p.A. provides common policies, guidelines and organizational tools designed to ensure a consistent approach to the handling of reports and the protection of whistleblowers, in compliance with the applicable laws and regulations.

2 SCOPE

This procedure aims to define the operating methods and responsibilities for ensuring correct implementation of the internal reporting channels and for the correct management of any reports of breaches of regulatory provisions or of the European Union which are contrary to public interest, or harm private interests, pursuant to the provisions of Italian Legislative Decree 24/2023, in accordance with the provisions of:

- ANAC Guidelines on the Protection of Persons Reporting Breaches of European Union Law and Persons Reporting Breaches of National Legal Provisions – Procedures for the Submission and Handling of External Reports, adopted by ANAC through Resolution No. 311 of 12 July 2023, as amended and supplemented by Resolution No. 479 of 26 November 2025.
- ANAC Guidelines No. 1/2025 on Internal Whistleblowing Reporting Channels, adopted by ANAC through Resolution No. 478 of 26 November 2025.

- Operational guide for private entities - new whistleblowing regulations - by Confindustria, published in May 2026.

3 DEFINITIONS - GLOSSARY

TERM/ABBREVIATION	DEFINITION
BREACHES	Behaviour, acts or omissions which are contrary to the public interest or the integrity of the public administration or private body, consisting of a breach of the law indicated in point 4.1.
INFORMATION ON BREACHES	Information, including substantiated suspicions, on breaches committed or which, on the basis of concrete elements, could be committed in the organisation with which the whistleblower has a legal relationship, as well as elements regarding conduct aimed at concealing such breaches.
REPORT	Written or oral notification of breaches.
PROHIBITED REPORT	Unfounded/unsubstantiated report, made intentionally or by serious negligence (or made with the goal of damaging the REPORTED PARTY, which is subsequently found to be unfounded).
INTERNAL REPORT	Written or oral notification of breaches, presented through the internal reporting channel.
EXTERNAL REPORT	Written or oral notification of breaches, presented through the ANAC external reporting channel.
PUBLIC DISCLOSURE	Making information on breaches public through print or electronic means, or in any case means of dissemination able to reach large numbers of persons.
WHISTLEBLOWER	Natural person making the report or public disclosure of information on breaches acquired within the scope of their work activity.
FACILITATOR	Natural person assisting a whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.
WORK CONTEXT	Work or professional activities, present or past, through which, regardless of the nature of such activities, a person acquires information on the breaches and within the context of which there is a risk of retaliation in the event of reporting, public disclosure or complaints made to the criminal or accounting bodies.
IMPLICATED PARTY	The natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the breach is attributed, or as a person nevertheless implicated in the reported or publicly disclosed breach.
RETALIATION	Any behaviour, act or omission, even only attempted or threatened, performed due to a report, complaint to criminal or accounting authorities, or public disclosure, and which causes, or could cause, directly or indirectly, unjust damage to the whistleblower or person who made the complaint.
FOLLOW-UP	Action taken by the party to whom management of the reporting channel is entrusted in order to evaluate the existence of the reported facts, the outcome of the investigations and any measures taken.
RESPONSE	Communication to the whistleblower of information relating to the follow-up which has been, or is intended to be made, to the report.
CASEMANAGER	Autonomous and dedicated internal person or office, staffed by personnel specifically trained to manage the reporting channel, or an external party that is likewise autonomous and supported by personnel specifically trained for this purpose. The fundamental requirement for the person or entity responsible for managing the reporting channel is autonomy, understood as both impartiality—acting in a neutral and unbiased manner—and independence—performing its activities free from interference and with full operational and decision-making autonomy.
SB	Company supervisory board pursuant to Italian Legislative Decree 231/01

4 SCOPE OF APPLICATION

4.1 Objective scope of application of the procedure

4.1.1 What can be reported

This procedure applies to reports of breaches which harm the public interest or integrity of a public administration body, or of a private organisation such as Lutech S.p.A., and which consist of the following breaches:

Breach of National Law -ITALY
Civil offences
Administrative offences
Accounting offences
Criminal offences (not covered by the following cases)
Unlawful conduct pursuant to Italian Legislative Decree no. 231/2001
Breaches of the Organisation and Management Models provided for by Italian Legislative Decree 231/2001 [1]

[1] Purely by way of example i) failure to comply with the Anti-Corruption Policy (ISO 37001); Anti-corruption laws (Italian Law 190/2012, as amended), the procedures provided for by the model pursuant to Italian Legislative Decree 231 "231 Model" (e.g. ISO 27001, ISO 14001, ISO 45001, SA8000, UNI/PDR 125-2022, etc.)

Breach of EU Law
Torts committed in violation of EU regulations indicated in Annex 1 to Italian Legislative Decree 24/2023 and all national implementing provisions[2]
Acts or omissions which harm the financial interests of the European Union (article 325 of the TFEU, measures to counter fraud affecting the financial interests of the Union) as identified in EU regulations, directives, decisions, recommendations and opinions.
Acts or omissions regarding the internal market, which compromise the free circulation of goods, people, services and capital (article 26, para. 2, TFEU). This includes breaches of EU regulations concerning competition and state aid, corporate tax and mechanisms whose goal is to obtain a tax benefit which nullifies the goal or purpose of applicable corporate tax regulations (art. 2, para. 1 a) 5).
Acts or conduct which nullifies the goal or intent of provisions of the European Union in the sectors specified in the foregoing points. This includes, for example, abusive practices as defined by CJEU decisions[3]

All possible reports concerning information on violations excluded from the scope of application of the legislation referred to in this paragraph will be treated as "ordinary reports" and forwarded to the competent company functions (e.g. Social Performance Team, Committee for Gender Equality, FCPC, etc.) with exclusion, as per current legislation, of the applicability of the provisions of pursuant to Legislative Decree 24/2023.

[2] In particular, this involves unlawful actions relating to the following sectors: public contracts; financial services, products and markets and prevention of money laundering and financing of terrorism; product safety and conformity; safety of transport; environmental protection; radiation protection and nuclear safety; security of foods, fodder, and health and safety of animals; public health; consumer protection; protection of private life and personal data, and network and IT security.
By way of example, this relates to environmental crimes, such as dumping, illegal emissions or other types of release of hazardous materials into the air, water or ground, or else the illicit collection, transport, recovery or disposal of dangerous goods.

[3] The ANAC guidelines provide the following example: “Imagine, for example, a company which holds a dominant position in the market. The law does not prevent that company from obtaining a dominant position in the market thanks to its merits and abilities, nor does it require guarantees that less effective competitors remain in the market. Nevertheless, said company’s conduct could prejudice effective and fair competition in the internal market through so-called abusive practices (adoption of predatory pricing, target discounts, tied sales), thus contravening the safeguarding of free competition.

4.1.2 What cannot be reported

THE FOLLOWING CANNOT BE REPORTED	EXAMPLE
Complaints, claims or requests linked to **personal interests of the whistleblower** or the person who made a complaint to the criminal or accounting authorities, which relate **exclusively to their individual work relationships or public use, or relating to their work relationship or public use with the hierarchically superior figures.**	Reports, for example, regarding work disputes, discrimination between colleagues, intrapersonal conflicts between the whistleblower and another worker.
Reports of breaches regulated in EU regulations and directives and in the implementation provisions of Italian law which **already provide for specific reporting procedures.**	E.g. the regulations provided for by the Consolidated Banking Act (article 52 a) and 52 b) which already provides for specific provisions for the reporting of breaches in the banking sector, or the Consolidated Law on Financial Intermediation (article 4 j) "Internal whistleblowing systems" and 4 k) "Reporting procedure to Supervisory Authorities") etc.
Reports of breaches concerning national security, as well as contracts relating to defence or national security matters, unless such aspects fall under the relevant secondary legislation of the European Union.	
Subject of specific national or EU provisions regarding	- **Classified information** (protection of state secrets) - **Professional secrecy/privilege** (communications between lawyers and their clients provided for by EU and national law) and medical professional secrecy - **Secrecy of decision-making of courts** - **Secrecy regulations provided for by the Italian Code of Criminal Procedure** (secrecy of criminal investigations) - **Regulations governing the independence and autonomy of magistrates** (Italian Superior Council of Magistracy functions and assignments, legal position of magistrates etc.) - **National defence and public order and security** - **Exercise of workers' rights** (consultation of labour representatives or trades unions, protection against unlawful conduct or actions taken on the basis of such consultations, independence of members and their right to make collective agreements, as well as repression of anti-union actions pursuant to article 28 of Italian Law no. 300 of 20 May 1970) -

Whenever a report should involve a complaint, claim or request linked to a personal interest of the whistleblower concerning exclusively their individual working relationships or with the parties hierarchically above them – excluded from the scope of applicability of protections provided for by Italian Legislative Decree 24/2023 – the rights, legitimate interests, and confidentiality of the whistleblower will in any case be respected and protected, as will those of any individuals involved, in accordance with the Social Responsibility system compliant with SA8000 and the Gender Equality Management System implemented

by the Company, and specifically, with the *MRS-000 Manuale Sistema di Gestione Responsabilità Sociale* and the *MPG-000 Manuale Sistema di Gestione per la Parità di Genere*.

4.2 Subjective scope – Parties eligible to make reports

4.2.1 Who can make reports

The parties listed below can make reports of breaches which they have come into knowledge of through their work:

WHISTLEBLOWER	DESCRIPTION
Employees	- Workers whose working relationship is regulated by Italian Legislative Decree no. 81/2015. These include part-time, seasonal, fixed-term, agency, apprentice and ancillary workers. - Workers who provide occasional services (whose working relationship is regulated by article 54 a) of Decree Law 50/2017, conv. per Italian Law 96/2017).
Independent professionals	- Service providers pursuant to article 2222 of the same c.c. These include, for example, professionals requiring registration with a board, such as psychologists, architects, surveyors. - Agents, sales representatives and other partnerships which form a continuous and coordinated working relationship, which is primarily personal, even if not of a subordinate nature.
Freelance professionals and consultants performing their services.	Notwithstanding the application of sector regulations (e.g. professional secrecy, medical secrecy etc.)
Volunteers and interns	Persons providing their services, whether or not remunerated, in the private sector.
Shareholders	Natural persons holding shares in one of the private-sector parties, where these take on corporate form.
Persons with functions of administration, management, control, supervision or representation, even when such roles are performed on a purely de-facto basis.	Members of the Board of Directors, Board of Statutory Auditors, Attorneys, Members of the Supervisory Boards etc.
Employees or workers who carry out their work at private-sector organisations which supply goods or services or which perform subcontracted work, but which fall under the types specified above.	Contractors of work, goods or services.

Note that the report (and the safeguards associated with it) can be made not only during the employment or other type of legal relationship, but also during a trial period and/or beforehand (for example in the precontractual 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 the existence of a qualified relationship between the reporting person and the Company in which the former works, a relationship which concerns current or even past work or professional activities.

4.2.2 Who cannot make reports

All other parties not belonging to the categories under article 3 para. 3 of Italian Legislative Decree 24/2023 listed above, or who do not hold any legal relationship with the company pursuant to article 3 para. 4 of Italian Legislative Decree 24/2023 as specified above.

5 RESPONSIBILIES FOR MANAGING REPORTS

5.1 Management of Reports of Breaches NOT regulated by Italian Legislative Decree 231/01

Responsibility for managing reports relating to breaches of regulatory provisions other than unlawful conduct pursuant to Italian Legislative Decree 231/01 (e.g. violation of the principles set out in the SA8000 standard or in UNI/PdR 125:2022) or breaches of the Organisational, Management and Control Model (article 2 para. 1 A, 2) are the responsibility of the **Group Compliance Office.**

5.2 Management of Reports of Unlawful Conduct Pursuant to Italian Legislative Decree 231/01 or Breaches of the Organisational, Management and Control Model Pursuant to Italian Legislative Decree 231/01

Responsibility for managing reports relating to breaches of unlawful conduct pursuant to Italian Legislative Decree 231/01 or breaches of the Organisational, Management and Control Model (article 2 para. 1 A, 2) are the responsibility of the **Supervisory Board** pursuant to the provisions of chapter 4.7 of *MOG-000A_LUT_IT Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/01 - General Section. The structured information flows to the Supervisory Body (Organismo di Vigilanza – "SB") pursuant to Article 6(2)(d) of Legislative Decree No. 231/2001 remain unaffected. The SB is responsible for verifying that the internal reporting channel has been established and is operating in compliance with Legislative Decree No. 24/2023, that appropriate internal procedures for the receipt and handling of whistleblowing reports have been implemented, and that adequate training and awareness activities on whistleblowing are carried out.*

6 OPERATING MODES

6.1 Internal Reporting Channel and Methods of Reporting

Pursuant to article 4 of Italian Legislative Decree 24/2023, after consulting the trade union representatives or trade union organizations referred to in Article 51 of Legislative Decree No. 81/2015, the Company has implemented an internal reporting channel which guarantees, through the use of encryption tools, the confidentiality of the identity of the whistleblower, the implicated party or in any case the person mentioned in the report, and the contents of the report and relative documentation. The Company adopts a single internal reporting channel designed to receive all reports falling within the scope of Legislative Decree No. 24/2023, including reports concerning unlawful conduct relevant under Legislative Decree No. 231/2001 and breaches of the Company's Organization, Management and Control Model.

Reports should be made preferably in writing, using the method specified in this chapter. This is without prejudice to the right of the whistleblower to make oral reports, on explicit request of the whistleblower themselves, via a direct meeting which will be set up within a reasonable timeframe, in accordance with the law.
The Report Manager therefore collects, assesses and analyses, within the scope of their own competence, reports transmitted via access to the following dedicated platform, which guarantees the confidentiality of the whistleblower through encryption:

https://Lutech.integrityline.com

following the relative instructions provided by the platform itself.

6.2 Content of the Report

The ANAC guidelines require that the report must be as detailed as possible in order to allow the determination of the facts by the parties responsible for receiving and managing such reports. To this end, REPORTS must i) be detailed and based on precise and congruous elements, ii) describe facts which are ascertainable and known directly to the whistleblower themselves (therefore not *hearsay*) and iii) contain all information necessary to unequivocally identify the perpetrators of the unlawful conduct.
REPORTS may not relate to generic suspicions or information relayed from third parties, or which in any case does not contain factual or documented elements in support.
The whistleblower is therefore required to specify all elements which may help to ascertain the validity of the facts laid out in order to allow for appropriate verification of the report made.
In particular, the report must contain:

- ❑ The circumstances (time and place) when the reported breaches took place
- ❑ A clear, complete description of the offences to which the report refers

- ❑ The identity and role (e.g. post held, work location) allowing identification of the party/parties who committed the reported offences
- ❑ Names and roles of any other parties able to provide information regarding the offences reported
- ❑ Indications of any documents which could confirm the validity of the reported facts
- ❑ Any other information which may help to prove the truth of the reported facts.

6.3 Anonymous Reports

Reports which do not allow the identity of the whistleblower to be determined are considered anonymous. In accordance with the ANAC guidelines, anonymous reports, when sufficiently detailed and able to accurately lead to the determination of provable facts and situations as outlined above, are equivalent and shall be processed in the same manner as ordinary reports, proceeding with recording and storage of the relative documentation not to exceed five years from the date of receipt of such reports (in order to ensure their traceability in the event that the whistleblower or person making the report notifies ANAC that they have been subject to retaliatory measures due to the report or anonymous complaint). In the case of anonymous reports, where the reporting person is subsequently identified and has been subjected to retaliation, the protection measures provided for under Legislative Decree No. 24/2023 shall apply.

6.4 Report Management Phases – Operating Methods

6.4.1 Tasks of the Report Manager

The internal report manager specified in article 5 shall perform the following tasks, including through the dedicated platform:

a) Provide the whistleblower with confirmation of receipt of the report within seven days of the date of receipt.

b) Perform a preliminary assessment of the report and classify its significance. In this phase, any necessary questions may be asked of the whistleblower (e.g. requesting additional information/documents, clarifications etc.).

c) Guarantee diligent follow-up of the report received (to evaluate the existence of the reported facts, the outcome of the investigations and any measures taken etc.).

d) Follow up on the report within three months of the date of notification of receipt or, if this notification is not available, within three months of the deadline of seven days from the presentation of the report.

The Company provides clear information on the channel and on the procedures to make internal and/or external reports, both through this policy and via a dedicated section on its website. The information is also displayed in the workplace at a visible and easily accessible location for all persons entitled to submit reports. It is also covered as part of the Company's ethics and integrity training programmes.

The Report Manager, once the report has been received and assessed, will take the resulting autonomous and independent initiatives under their own competence – at/under their own reasonable discretion and

responsibility – gathering additional information or clarifications from the whistleblower, or making further investigations, where necessary.

In any case, the Report Manager is not permitted to take measures/actions of a management, decision-making or corrective nature to eliminate or correct the issue/conduct reported, in violation of the exclusive purview of the Statutory Employer and/or the Board of Directors (depending on the situation), who are the sole management bodies assigned to adopt the necessary corrective actions pursuant with the reference regulations.

The Report Manager, on receiving a REPORT, will proceed to manage it in accordance with the following phases (depending on the type of report):

A) ASSESSMENT OF THE VALIDITY OF THE REPORT - CLASSIFICATION on the basis of a preliminary assessment of its content **(Relevant, Lacking, Not Relevant/Not Pertinent)**;

- **Relevant and Pertinent:** REPORT meeting the requirements laid out by Italian Legislative Decree 24/2023 (objective and subjective scope specified by this procedure) which are sufficiently detailed and based on factual elements (***accurate*** or not subject to different interpretations and ***agreed*** or converging in the same direction) such as to allow the start of the INVESTIGATION phase.
- **Lacking:** determined generic content of the report of breach such as to not allow comprehension of the facts or report of breaches supported by inappropriate or immaterial documentation. In this case, the REPORT has content insufficient to set in motion the corresponding investigations, and the Report Manager – at their discretion – may request supplementary elements from the Whistleblower via the dedicated channel, or in person if the Whistleblower has requested a direct meeting.
- **Not Pertinent / Not Relevant:** manifestly unfounded due to lack of factual elements sufficient to justify investigations, or REPORT which does not fall within the field of application of the whistleblowing legislation (Italian Legislative Decree 24/2023) such as, by way purely of example:
  - Report relating to facts, acts or omissions in areas excluded from the scope of application (chapter 4.1 of this procedure)
  - Report made by parties not qualified to make it or report made by parties who do not have a legal relationship with the company pursuant to article 3, Italian Legislative Decree 24/2023 (chapter 4.2 of this procedure).

  In such cases, the Report Manager shall archive the report.

B) INVESTIGATION PHASE

Once the applicability of the report has been assessed pursuant to Italian Legislative Decree 24/2023, the parties responsible for managing the reporting channel shall start up the internal investigation to determine the reported facts or conduct in order to assess their veracity. The management and verification of the validity of the circumstances laid out in the report are entrusted to the Report Manager, who works to ensure compliance with the principles of impartiality and confidentiality during the activities required to determine the validity of the report, carrying out all activities considered necessary, including deposition of the whistleblower and any other parties who can convey the facts. In their work to ascertain the validity of the report, the Report Manager may make use of the support of outside consultants and/or internal company departments/structures (who are required to guarantee full collaboration in the terms laid out by the Report

Manager in order to guarantee compliance with legal time limits) when the nature of the activities and checks requires their involvement. In such cases, the person or entity responsible for managing the reporting channel shall not forward the report to those parties, but shall only communicate the outcome of any investigations carried out and, where appropriate, carefully anonymized extracts of the report, exercising the utmost care to ensure that the information and facts disclosed cannot lead to the identification of the reporting person. During the investigation of the report, the whistleblower's right to the confidentiality of their identity must be guaranteed.

All inspection/verification activities must, in any case, comply with the specific sector regulations and limits laid out on remote supervision (article 4 of Italian Law no. 300 of 20 May 1970) and those prohibiting employers from acquiring and in any case processing information and facts which are not relevant to the purposes of assessing the worker's professional qualities or which belong to the private sphere (article 8 of Italian Law no. 300 of 20 May 1970 and article 10 of Italian Legislative Decree no. 276 of 10 September 2003).

During the internal investigation, all parties implicated are required to truthfully, correctly and genuinely provide any pertinent information requested from them by the Report Manager assigned to the investigation, signing the declaration in the relative report.

C) RESULT OF THE INVESTIGATION – RESPONSE TO THE REPORT

Following the conclusion of the investigation described above, the Report Manager will provide the whistleblower with a response to the report, accounting for the measures provided for, adopted or to be adopted to follow up the report and the reasons for the choice made (such as, purely by way of example: notification of archiving of the procedure due to insufficient proof or other reasons, commencement of an internal inquest etc.).

6.4.2 Recusal from Report Management due to Potential Conflict of Interest

Where the person concerned by the report is a member of the Supervisory Body or the person or entity responsible for managing reports, or where such person has an interest related to the report that could compromise their impartiality and independence of judgment (for example, where they are the reporting person or the person concerned by the report, or where typical or atypical conflict-of-interest situations exist under Article 51 of the Italian Code of Civil Procedure or Articles 6 and 7 of Presidential Decree No. 62/2013), the individual concerned shall refrain from participating in the handling of the report.

In such cases, the report shall be handled by a deputy designated in advance by the Company through its organizational arrangements. If the designated deputy is also affected by a conflict of interest, the reporting person may submit the report directly to ANAC through the external reporting channel.The Company should also designate a deputy to act in the event of the reporting channel manager's prolonged absence (generally exceeding seven days).

7 PROHIBITION OF RETALIATION AND PROTECTIONS

7.1 Prohibition of Retaliation

It is important to remember that the Company, pursuant to the provisions of Italian Legislative Decree 24/2023, prohibits any act of retaliation against whistleblowers for reasons related, directly or indirectly, to the report and the presentation of unfounded reports, and shall pursue the following parties in accordance with the law and with the disciplinary measures laid out in this Organisational Model:

- Anyone who violates the procedures adopted to protect whistleblowers against retaliation pursuant to article 17 of Italian Legislative Decree 24/2023. Retaliation is taken to mean *any behaviour, act or omission, even only attempted or threatened, performed due to a report, complaint to criminal or accounting authorities, or public disclosure, and which causes, or could cause, directly or indirectly, unjust damage to the whistleblower or person who made the complaint*.
- Anyone who, in bad faith, intentionally or through serious negligence, makes reports which are later determined to be unfounded: in this regard, article 16 para. 3 of Italian Legislative Decree 24/2023 provides that, when this is determined, even with a preliminary sentence before appeal, criminal responsibility of the whistleblower for crimes of defamation or slander, or in any case for the same crimes committed with the complaint to the legal or accounting authorities or their civil liability in the same matter, **in cases of intentional or serious negligence, the protections provided for by Italian Legislative Decree 24/2023 are not guaranteed and the whistleblower or complainant shall be subject to disciplinary measures**.

The whistleblowers and the subjects indicated in the following paragraph. 7.2 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:

- dismissal, suspension or equivalent measures;
- demotion in rank or failure to promote (where the whistleblowers 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;
- the 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 in any case unfavorable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract (where the whistleblower 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 whistleblower 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.

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

The protection measures provided for by Legislative Decree 24/2023 in favor 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 are met**:

- 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 the Table referred to in point 4.1.1**;
- 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 whistleblower for defamation or slander crimes is established, even with a first degree sentence, or his civil liability, for the same reason, in cases of willful misconduct or gross negligence.

Finally, it should be noted that the safeguards and protection measures apply pursuant to Legislative Decree 24/2023 also in favor of the following subjects other than the whistleblower:

- "**facilitators**", i.e. natural persons who, operating in the same working context as the whistleblower, 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;
- **work colleagues** of the whistleblower who work in the same work context and who have a stable and usual relationship with the latter;
- **entities owned by the whistleblower** or for which he works as well as **entities that operate in the same working context** as the whistleblower.

8 CONFIDENTIALITY OF REPORTS AND WHISTLEBLOWER IDENTITY – VALIDITY OF REPORTS FOR DISCIPLINARY PURPOSES

With reference to the **confidentiality of reports and the identity of the whistleblower**, article 12 of Italian Legislative Decree 24/2023 lays out the general principle that reports cannot be used beyond the extent necessary to ensure adequate follow-up of the same, with **express prohibition of revealing the identity of the whistleblower to persons other than those specifically authorised**, except in the case in which the whistleblower has given his/her express consent.

These processing instructions integrate what is already provided for in the Personal Data Protection Management System - SGPDP.

The authorization to process personal data is granted pursuant to the Privacy Legislation and the policies of the Personal Data Protection Management System, to which reference should be made.

Within the scope of the disciplinary proceeding, therefore, it will not be possible to reveal the whistleblower's identity if the charges are based on evidence which, although deriving from the report, is different from and additional to that provided in it. Whenever the charges **are based, entirely or in part, on the report and the knowledge of the identity of the whistleblower is essential for the defence of the accused, it shall be possible to use the report for the purposes of the disciplinary procedure only in the presence of the express consent of the whistleblower to reveal their identity.**

In such cases, therefore, the whistleblower shall be notified in writing with a specific request to give their express consent to revealing their identity (or information which could directly or indirectly reveal it) when their identity or said information is also essential for the defence of the implicated party.

Criminal Proceedings

On the other hand, **within the scope of criminal proceedings**, the identity of the whistleblower is in and of itself covered by secrecy pursuant to article 329 of the code of criminal procedure (not beyond closure of preliminary investigations), while in proceedings before the court of accounts, it cannot be revealed until the closure of the investigation stage.

All reports received, regardless of the channel used, are stored and retained pursuant to Italian Legislative Decree 24/2023 to safeguard the confidentiality of the whistleblower. The report and annexed documentation cannot be viewed or copies made, even partial, by persons without express authorisation.

With the exception of the cases provided for under Italian Legislative Decree 24/2023 (e.g. liability for libel/slander under article 2043 of the Italian Civil Code, regulations of the Italian Code of Criminal Procedure, summaries of witness statements taken by the Judicial Police, administrative authorities or inspections by the Supervisory Authority etc.), the identity of the whistleblower must be protected in all phases following the report.

9 CONDITIONS AND REQUIREMENTS FOR MAKING EXTERNAL REPORTS – ANAC OR FOR PUBLIC DISCLOSURE

Pursuant to article 5 para. 1 E) of Italian Legislative Decree 24/2023, it should be noted that the whistleblower may also make:

a) **An external report through the channels provided by ANAC,** available at **https://www.anticorruzione.it/-/whistleblowing,** if, at the time of making it, one of the following conditions is met:

a) There is no internal reporting channel, or it is not active or does not comply with Italian Legislative Decree 24/2023

b) They have already made an internal report without any follow-up

c) They have justified reasons for believing that, if they made an internal report, no effective follow-up would be forthcoming, or the report could lead to retaliation

d) They have justified reasons for believing that the breach could represent an imminent or significant danger to the public interest

b) **Public disclosure** when:

- The whistleblower has previously made an internal and external report, or has made an external report directly and no response has been received within the timeframes laid out with regard to the measures provided for or adopted to follow up on the reports.
- The whistleblower has justified reasons for believing that the breach could represent an imminent or significant danger to the public interest.
- The whistleblower has justified reasons for believing that an external report could lead to the risk of retaliation or may not receive effective follow-up on the basis of the specific circumstances of the actual situation, such as cases in which proof may be concealed or destroyed or in which there is justifiable fear that the recipient of the report could collude with the perpetrator of the breach or be involved in the breach itself.

10 ARCHIVING AND STORAGE METHODS FOR DOCUMENTATION

The person or entity responsible for managing reports shall retain, through the IT platform, the **documentation relating to the reports received** for the **period strictly necessary for the handling of the report** and, in any event, **for no longer than five years** from the date on which the final outcome of the reporting procedure is communicated, in accordance with Article 14 of Legislative Decree No. 24/2023.

Once the handling of the report has been completed, the person or entity responsible for managing the reporting channel shall delete both the report and the related documentation, without prejudice to any records and documents relating to proceedings initiated or measures taken as a result, in whole or in part, of the report (for example, disciplinary proceedings or the transmission of documents to the competent authorities).

Information regarding the retention and processing of personal data is available in the *INF-690E Informativa Segnalazioni*, which is published in the Privacy Policy section of the Company's website.

The Company shall provide specific training activities for its personnel, with particular emphasis on the persons responsible for managing reports and any supporting personnel, in order to ensure that whistleblowing reports are handled in a knowledgeable and diligent manner. Such training shall be updated periodically and shall cover, at a minimum: the legal framework governing whistleblowing (including European legislation and Legislative Decree No. 24/2023); personal data protection requirements; the procedures and operational arrangements for handling reports; and the general principles of conduct, including confidentiality, ethics and integrity. Training shall also be provided to all internal and external personnel to ensure a clear understanding of the whistleblowing framework.

The Company shall ensure that appropriate information is made available regarding the support measures offered by Third Sector Entities (TSEs) registered in the ANAC Register, which may provide reporting persons, free of charge, with information, assistance and advice on reporting procedures, protection against retaliation, the rights of the person concerned, and the conditions for obtaining State-funded legal aid.

REFERENCES AND SUPPORTING DOCUMENTS

RIFERIMENTI

MOG-000A_LUT_IT	Organization, Management and Control Model pursuant to Legislative Decree 231/01 - General Part
MPG-000_LUT_IT	Manuale Sistema di Gestione per la Parità di Genere
MRS-000	Manuale Sistema di Gestione Responsabilità Sociale
INF-690E	Informativa Segnalazioni