WHISTLEBLOWING PROCEDURE

Pursuant to Legislative Decree No. 24 of 2023
And updated to ANAC Guidelines No 1/2025
(approved by Resolution No 478 of 26 November 2025 and effective from 12 December 2025)

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1. PREMISE

The legislative Decree of 10 March 2023, no. 24 ("D.Lgs. 24/2023"), implementing Directive (EU) 2019/1937, introduced a uniform framework for the protection of persons reporting breaches of Union law and national legal provisions, imposing, for obliged entities, the establishment of internal channels to ensure – including through the use of encryption tools – the confidentiality of the identity of the whistleblower, the person involved and the person in any case mentioned in the report, as well as the content of the report and related documentation.
The Company Marvon S.r.l (hereafter referred to as "Marvon" or the "Company"), in accordance with its principles of legality, fairness, transparency and integrity, adopts this procedure in order to regulate in an organic and timely manner the way reports of breaches are filed and handled (so-called "*Whistleblowing*"), ensuring the protection of whistleblowers and the effectiveness of internal processes for the prevention and detection of breaches (hereinafter referred to as the "Procedure").

This Procedure takes into account ANAC Guidelines No 1/2025 ("LLGG ANAC"), effective from 12 December 2025, which complement and supplement the relevant guidance already provided by ANAC, providing operational guidance on the operation of internal channels, with particular attention to reporting arrangements (written and oral), the requirements of the operator, organizational measures to prevent conflicts of interest, safeguards to protect confidentiality and the proper traceability of the reporting management process.

The Company intends to facilitate the timely emergence of unlawful or irregular conduct and to strengthen the oversight of its internal control system
It is understood that the use of the internal channel or the external ANAC channel does not affect the possibility to contact the competent authorities (ordinary judicial or accounting authorities, administrative authorities), in the cases and in the manner provided for by the law.

2. REGULATORY REFERENCES

The **external** regulatory references are as follows:

- ⇒ **Directive (EU) 2019/1937** of 23 October 2019 on the protection of persons who report breaches of EU law;
- ⇒ **Regulation (EU) 2016/679** of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ("GDPR");
- ⇒ **Legislative Decree No 24 of 10 March 2023**: Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and on provisions regarding the protection of persons reporting breaches of national legal provisions;
- ⇒ The **legislative Decree of 8 June 2001, no. 231**: Regulation of the administrative liability of legal persons, companies and associations, whether or not without legal personality, pursuant to Article 11 of Law No 300 of 29 September 2000;
- ⇒ Outline of **Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national legal provisions** – procedures for the submission and handling of external reports – approved by the National Anti-Corruption Authority (ANAC) by Resolution No 311 of 12 July 2023;
- ⇒ Guidelines on whistleblowing on internal reporting channels – approved by ANAC with Resolution No. 478 of 26 November 2025.

3. PURPOSE AND SCOPE

The purpose of this procedure is to:

- ✓ **promote** a corporate culture of transparency, accountability and integrity;
- ✓ **establish** the internal reporting channel, ensuring its maximum dissemination;
- ✓ **define** the roles and responsibilities on the reporting process;
- ✓ **outline** the protection system and the safeguards provided to the whistleblower, in accordance with applicable law;
- ✓ **explain the sanctions regime** for breaches of the Whistleblowing Legislation, both for the Company and the whistleblower;
- ✓ **establish** arrangements for regular information and training on Whistleblowing.

The recipients of the procedure are:

- The company executives and members of the management bodies;
- Employees, former employees and job applicants, shareholders, customers, and, but not limited to, partners, suppliers (including contractors/subcontractors), consultants, collaborators in the course of their employment with the Company, that have information about breaches as defined in this Procedure.

The provisions of this document also apply to Anonymous reports, provided that they are adequately substantiated, as defined in this procedure.

4. DEFINITIONS

For the purposes of this procedure:

- **ANAC**: National Anti-Corruption Authority (https://www.anticorruzione.it);
- **WORK CONTEXT:** work or professional activities, present or past, carried out by Staff or Third parties in the context of legal relations established with the Company;
- **COMPLAINT TO THE JUDICIAL AUTHORITY:** The option to report any unlawful conduct of which they become aware in the workplace to the relevant national authorities, including judicial and accounting bodies;
- **PUBLIC DISCLOSURE:** The release of information about infringement to the public domain through the press or media, or any other means of diffusion capable of reaching a large number of people (including the use of social networks);
- **FACILITATOR:** The natural person who assists the Whistleblower in the reporting process, who operates in the same workplace, and whose assistance must be kept confidential;
- **MANAGER**means the internal or external entity, natural person or office entrusted with the management of the Internal Reporting Channel;
- ***WHISTLEBLOWER*:** A natural person who reports through the Reporting Channel, in the work-related context;
- **INFORMATION ON BREACHES:** Adequately substantiated information, including reasonable suspicions, concerning Breaches as a result of conduct, acts or omissions committed or which, on the basis of concrete evidence, could be committed, as well as elements concerning conduct, including omission, to conceal such Breaches. This includes information on Breaches acquired in the context of a legal relationship that has not yet begun or has since ended, where such information has been acquired in the work-related context, including the probationary period, or in the selection or pre-contractual phase;

- **PERSONNEL:** Persons who are linked to the Company by an employment or occasional service relationship and the company executives and members of the management bodies and Supervisory Bodies (even if they perform such functions on a purely de facto basis);
- **PERSON CONCERNED:** The natural or legal person who is referred to in the Report, made through the internal or external channel, complaint or Public disclosure as a person to whom the breach is attributed or with whom that person is associated;
- **RETALIATION**means any conduct, act or omission, even attempted or threatened, implemented following the report which causes or may cause unjustified detriment to the whistleblower or to the person who made the complaint, whether directly or indirectly
- **REPORT**: a written or oral communication by the whistleblower concerning information on one or more Breaches;
- **INTERNAL REPORTING**: the oral or written communication of Information on breaches by the whistleblower through the internal reporting channel adopted by the Company;
- **EXTERNAL REPORTING**: the oral or written communication of Information on breaches made through the external reporting channel established by the National Anti-Corruption Authority (ANAC);
- **ANONYMOUS REPORTING**: Report where the personal details of the whistleblower are neither explicit nor uniquely identifiable;
- **DETAILED REPORTING**: A report in which the Information on breaches is sufficiently detailed, at least abstract, to bring to light accurate and consistent circumstances and facts relating to specific contexts, and to enable elements to be identified that are useful for verifying the validity of the Report; reports based on mere suspicions, unverified indiscretions or corridor entries shall not be considered to be detailed;
- **THIRD PARTIES**: natural or legal persons, other than Staff, who have employment relationships in various ways, working or doing business with the Company, including, but not limited to, customers, partners, suppliers (including contracting/subcontracting), self-employed or collaborative workers, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), or anyone who has a legitimate interest in the business of the Company;
- **BREACHES**: conduct, act or omission, which damage the public interest or the integrity of the public administration or the private body.

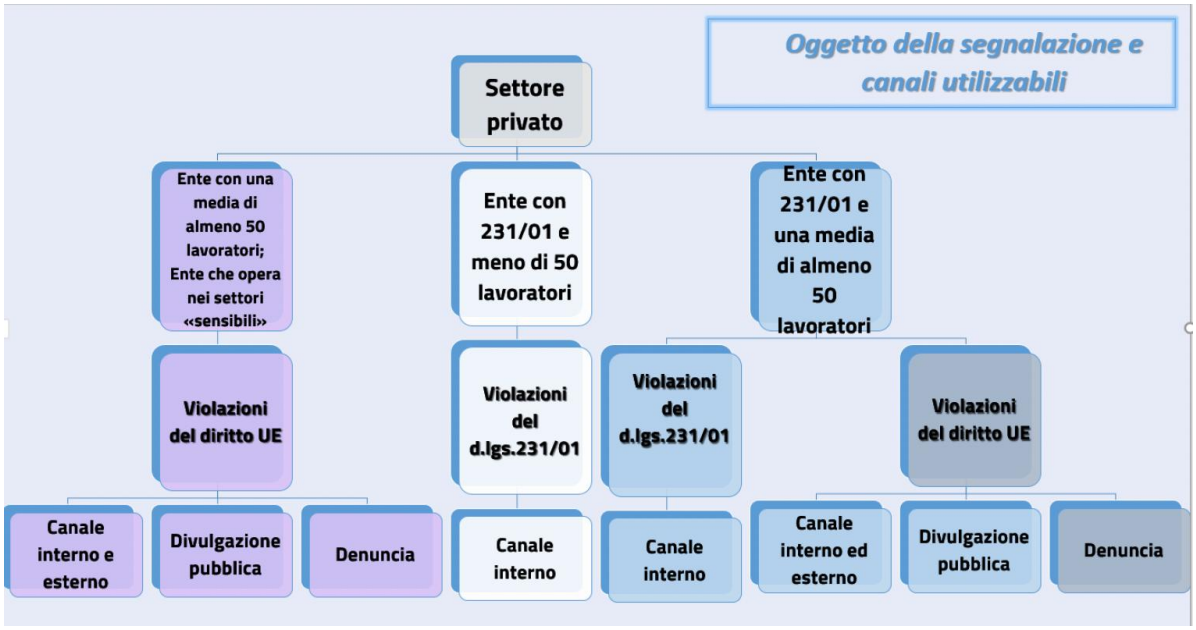
5. SUBJECT OF THE REPORTS

5.1 What can be reported

Within the meaning of Art. 2 of legislative Decree no. 24 of 2023 Reports may concern conduct, acts or omissions which constitute or may constitute:

- administrative, accounting, civil or criminal offenses;
- unlawful conduct pursuant to D.Lgs. 231/2001;
- breaches falling within the scope of the European Union acts that concern the areas set out in the D.Lgs. 24/2023 (such as, but not limited to procurement, financial services, prevention of money laundering, product and transport safety, protection of the environment, public health, consumer protection, protection of privacy and personal data, and security of network and information systems);
- acts or omissions affecting the financial interests of the European Union and/or affecting the internal market;
- breaches of the Company's Code of Ethics and Conduct;
- retaliatory conduct that the whistleblower believes he or she has suffered as a result of the Report, complaint or public Disclosure.

The above-mentioned Decree differentiates the subject matter of the Report and the usable channels, as set out in the following table:



Source: ANAC guideline diagram

5.2 Content of the report

The Report should, as far as possible, be in the characters of Detailed Reporting and therefore contain:

- a clear and complete description of the facts;
- if known, the temporal and/or spatial context in which the events took place;
- the elements relevant to identifying the person concerned (if known) or otherwise to limiting the fact;
- where available, any supporting documents that can confirm the substantiation of the facts reported;
- any other information necessary to enable the operator to carry out checks.

6. TOPICS EXCLUDED FROM THE SUBJECT MATTER OF THE REPORTS

Reports relating to the following are excluded from the scope of the Procedure:

⇒ disputes, claims or requests relating to a personal interest of the whistleblower, which are exclusively related to the discipline of the employment relationship or the relationship with the hierarchical figures, unless they are linked or relate to the breach of internal rules or procedures;
⇒ commercial complaints;
⇒ mere suspicions or rumors;
⇒ breaches of national security, as well as of procurement relating to defense or national security aspects, unless those aspects fall under secondary law of the European Union;
⇒ breaches that are already compulsorily regulated by EU or national acts that already provide reporting procedures (e.g. market abuse reporting procedures).

The Reports falling within the aforementioned types will be declared inadmissible by the manager and forwarded to the competent company structures.
The whistleblowing channel shall not be used to offend or harm the personal and/or professional honor and/or decorum of the persons to whom the reported facts are reported, nor to knowingly disseminate unfounded allegations.
As provided for in Article 16(3) of Legislative Decree No 24/2023, a disciplinary sanction is to be imposed in the event that it has been established, including by judgment of first instance, the criminal liability of the whistleblower for the offenses of defamation or slander, or in any case for the same offenses committed by way of complaint to the judicial or accounting authority, or its civil liability, for the same reason, in cases of willful misconduct or gross negligence.

7. THE REPORTING CHANNELS

Recipients of this Procedure who become aware of information about breaches are required to report through the reporting channels described below.

Internal Reporting Channel	External Reporting Channel	Public Disclosure	Complaint
The Reporting Channel established by the Company.	The whistleblower may use the External Reporting Channel if: (I) the Internal Reporting Channel is not active or does not comply with legal requirements (e.g. when it does not guarantee confidentiality); (ii) has already made an internal Report without acknowledgment; (iii) is concerned that the Report may result in retaliation; (iv) is concerned that the breach may constitute an imminent or obvious danger to the public interest.	The whistleblower may make use of public disclosure when: (I) has already made an internal and/or external Report without acknowledgment; (ii) is concerned that the report may result in retaliation; (iii) believes that the breach may constitute an imminent or overt danger to the public interest.	The whistleblower may report Breaches constituting a criminal offense to the competent judicial or accounting authority.

7.1 The Internal Reporting Channel

Recipients of this Procedure who become aware of Information about breaches are required to report through the Internal Reporting Channel described below.

In order to diligently follow up on the internal Reports received, the Company has set up a Whistleblowing it platform, accessible from the Whistleblowing page on the Company's website

https://www.marvon.com/index.php?option=com_content&view=article&id=61:segnalazioni-whistleblowing&catid=2&Itemid=311

The platform is set up to ensure compliance with applicable privacy law, confidentiality of the identity of the whistleblower, the Person Concerned and any other person mentioned in the Report, as well as the content of the Report and its documentation, including by means of technical encryption and access segregation measures.

The platform was adopted by the Company after carrying out a Data Protection Impact Assessment (DPIA), pursuant to Art. 35 of Reg. EU 679/16.

The platform allows the transmission, even anonymously, of both an own Report and a Report received from a third party, after having read the "Privacy Policy", published on the "Whistleblowing" page present both on the website and on the company's intranet page.

The Report may be made either in written form or in oral form.

7.2 Written Reporting Mode

The written Report shall be submitted by the whistleblower via the platform.

The whistleblower has the option of reporting by giving his or her full details or in a totally anonymous form, including only the subject of the Report e and the reference topic.

At the end of the entry of the Report, the Portal assigns a unique identification code (ticket code) that the whistleblower is required to keep and record as it will enable the latter to speak with the Manager and to check the progress of its Report.

7.3 Oral Reporting Mode

The report may also be made orally. In accordance with ANAC guidelines, oral reporting may, in the abstract, be via dedicated telephone lines or voice messaging systems or face-to-face meeting at the request of the whistleblower.

The company has identified as an ordinary organizational way of receiving oral reports **the sending of voice messages via the platform**, which guarantees non-voice recognition, traceability, confidentiality and security. Voice reports shall be fully tracked and managed in the same way as written reports.

7.4. The recording of the Report and retention periods

All Reports, regardless of the way they are received, shall be recorded in the Portal, which constitutes the summary database of the essential data of the Reports and their management (traced through a workflow) and ensures, in addition, the archiving of all the documents attached, as well as those produced or acquired during the analysis activities.

Access to Portal information is restricted to the Operator only, who is enabled with specific functional system access profiles.
Once the management of the Report has been completed, the Manager shall delete both the Report and the related documentation at the latest five years after the reporting of the final outcome of the reporting process has been communicated to the whistleblower.

It is understood that, on the other hand, the Company may keep records and documents relating to proceedings initiated and initiatives taken by the employer which originated, in whole or in part, from the Report. This is in view of the fact that these actsand documents do not, as a rule, contain any specific reference to the whistleblower, except as provided for in art. 12, co. 5, of legislative decree no 24/2023, according to which, when the disciplinary challenge "*is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is essential for the defense of the accused person, the report will be used for disciplinary purposes only if the whistleblower has given his or her express consent to the disclosure of his or her identity*".

8. THE REPORT MANAGER

The Company has set up a Whistleblowing Committee and entrusted the management of the Internal Reporting Channel to two independent and specifically trained external parties pursuant to Art. 4, paragraph 2, of D.Lgs. 24/2023. The external parties are Att. Laura Lussu and Att. Beatrice Carrozzo. The Members of the Committee shall have the necessary powers to diligently follow up Reports, maintain contact with the Whistleblower and carry out the competence checks, in compliance with the principles of confidentiality, impartiality and independence.
The relationship between the Company and the Committee shall be governed by a specific contract which governs the manner in which Reports are handled and indicates the tasks, powers and responsibilities arising from the assignment, taking into account also the aspects relating to the processing of personal data.

8.1 Whistleblowing Manager/Committee requirements

In accordance with the ANAC Guidelines, the Company has appointed members of the Committee on the basis of meeting the following requirements:

- impartiality: each member of the committee shall operate in a neutral and equidistant manner with respect to the parties involved, without favoritism or influence;
- independence: each member of the Committee shall be able to carry out the activities required for the purpose of handling the Report without interference, that is, in terms of operational and evaluative autonomy;

- competence: each member of the Committee shall be a specially trained entity with knowledge and expertise that is useful and necessary for the effective handling of Reports.

In order to ensure effective independence, the governing bodies are not given supervisory powers over the handling of reports; they receive only aggregated and/or anonymised information flows in accordance with this procedure and legislative Decree. 24 of 2023.

8.2 Activities of the Whistleblowing Committee

As part of the management of the Internal Reporting Channel, the Board shall carry out the following activities:

- issue to the whistleblower an acknowledgment of receipt of the Report;
- maintain contact with the whistleblower, and, if necessary, request further information from the latter;
- diligently follow up on the Reports received;
- provide feedback to the Report within the time limits set out in this Procedure;
- communicate with individuals both within and outside the Company, where deemed necessary for the purposes of the investigation.

It should be noted that the Committee is not responsible for any assessment of individual responsibilities or any subsequent measures or proceedings arising from its own investigation.

8.3 Conflict of interest, substitution and absence

In accordance with the ANAC Guidelines, the independence and absence of conflict of interest for the Whistleblowing Committee must always be ensured. Cases of conflict of interest arise where a receiving entity/manager is directly or indirectly involved in the reporting. As an example:

- When the Manager/Receiver is the same as the whistleblower or the reported individual;
- When the Manager/Receiver coincides with the person mentioned in the report as being informed of the facts.

In the event that a member of the Committee has a potential conflict of interest with regard to the subject matter of the report, he/she shall refrain from dealing with the report. Please note that the whistleblower has the possibility to exclude one or more members of the Committee from receiving the report. If, for organizational reasons, a replacement cannot be identified, the whistleblower may contact the external channel ANAC.
In case of impediment or prolonged absence of the members of the Whistleblowing Committee the whistleblower may contact ANAC.

8.4 List of appointed entities.

REPORT MANAGERS/WHISTLEBLOWING COMMITTEE	EXTERNAL - Atty. Laura Lussu OF THE COURT OF BRESCIA WITH PRACTICE AT BRESCIA VIA SOLFERINO 55 and Atty. Beatrice Carrozzo
CONFLICT OF INTEREST OF BOTH MEMBERS OF THE WHISTLEBLOWING COMMITTEE	ANAC external channel

9. ACTIVITIES OF THE COMMITTEE

9.1 Receipt, acknowledgment of receipt and investigation

If a Report is issued, the Committee is required to carry out the following tasks:

1. Acknowledgement of receipt of the report

The Committee shall give the Whistleblower acknowledgment of receipt of the Report within **seven days** of the submission of the Report.

It should be noted that the notice does not imply, for the Committee, any assessment of the contents covered by the Report, but is merely informative to the Whistleblower with regard to the receipt and handling of the Report. The acknowledgment of receipt, depending on the method used, will be communicated through the platform.

2. Preliminary examination of the Report received.

First, the Committee checks that the Report was submitted by one of the persons qualified under legislative Decree No 24/2023 and that the subject matter of the report falls within the scope of the same decree (so-called subjective and objective conditions).

In the event that the above requirements are missing and, therefore, the communication received does not qualify as a Report, the Committee will transmit the communication to the competent person/internal office of the Company which will treat it, where required, as a regular report, while simultaneously notifying the whistleblower.

However, institutions may consider keeping the identity of the whistleblower confidential for the sake of enhanced protection, even if the reporting is not qualified as whistleblowing.

The Committee also assesses that the reporting is of a detailed reporting type and therefore:

- is based on sufficiently precise facts;
- contains a description of the facts reported and, where applicable, also the manner in which the whistleblower became aware of them;
- contains the details of the person concerned (if known) or other elements that identify the person involved in the report.

The Committee remains free to request further clarifications, documents and information from the whistleblower in support of the Report, and to consult with the relevant Company offices if necessary.

Where the requested additions and clarifications have not been provided, the Manager may dismiss the Report, providing the whistleblower with a justification for the decision.

3. Preliminary investigation and assessment of the Report

Once the admissibility of the Report has been verified, the Committee proceeds with the preliminary investigation aimed at carrying out all necessary checks, analyses and assessments regarding the validity of the reported facts.

At this stage, the Committee may:

- carry out, within the limits of the resources available, further investigations and specific analyses to verify the reasonable validity of the factual circumstances reported;
- reconstruct the management and decision-making processes followed on the basis of the documentation and evidence made available;
- provide any indication that the necessary remedial actions have been taken to correct any control deficiencies, anomalies or irregularities found in the areas and business processes examined.

The Committee may, in the course of the investigations, request additions or clarifications from the whistleblower. In addition, where it is considered useful for further investigation, it may acquire information from the Persons concerned in the Report, who may also request to be heard or produce written comments or documents. In such cases, including in order to ensure the right of defense, the person concerned shall be notified of the existence of the Report, while ensuring confidentiality as regards the identity of the whistleblower and of the other persons involved and/or mentioned in the Report.

The Committee may also obtain the necessary information from the relevant departments, involving the appropriate company departments and, where deemed appropriate, engaging external experts or consultants, whilst always taking great care to protect the confidentiality of the Whistleblower when it becomes necessary to involve such parties in the investigation of the reported matters.

In such cases, the Committee shall not transmit the Report to such persons, but only the results of any checks carried out and, where appropriate, carefully anonymised extracts from the Report, taking care to ensure that the information and facts described cannot be traced back to the identity of the Whistleblower.

In addition, if the outcome of the investigation reveals possible cases of criminal importance, the Committee shall forward all the documentation received, while respecting the confidentiality of the Whistleblower, to the competent judicial authorities, taking care to point out that it is a report received under the *whistleblowing* legislation. Where the identity of the Whistleblower is subsequently requested by the judicial or accounting authority, the Committee shall provide such indication, after notifying the whistleblower via the Portal.

Once the investigation has been completed, the Committee may:

- close the Report, stating the reasons;
- contact the relevant internal and external bodies/functions for follow-up.

In this respect, it should be noted that the Committee is not responsible for any assessment of its individual responsibilities and of any subsequent measures or proceedings resulting from its own investigation.

4. Feedback to the Whistleblower

Within three months of the date of transmission of the acknowledgment of receipt of the Report or, failing that, within three months of the expiry of the seven-day period after the submission of the Report, the Committee will have to provide feedback to the Whistleblower.

The feedback may include, for example:
• notification of the closure of the Report, together with the reasons therefor;
• communication on whether the Report is established and forwarded to the competent bodies;
• update on the status of the investigation and ongoing verifications.

The time limit referred to above does not necessarily mean that the investigation has been completed. In cases characterized by the particular complexity of the investigations, by the need to

carry out further investigations, to acquire additional documentation or information, the Committee may provide an interim response within the aforementioned three-month period, informing the progress of the verifications.

In such cases, the investigation procedure should be completed within a total period of up to six months from the submission of the Report, providing the Whistleblower with adequate information and reasoning as to the complexity of the case.

Upon the outcome of the investigation, the Commitee will send the Whistleblower a final feedback on the outcome of the report.

5. Reporting

The results of the investigations are summarized in a report prepared by the Committee, which includes:

- an assessment of whether the reported facts are reasonably substantiated or unsubstantiated;
- the outcome of the activities carried out and the results of any previous investigative activities carried out on the same or similar reported facts/entities;
- any recommendations regarding the necessary corrective actions for the areas and processes examined, to be implemented by the relevant departments.

The Committee shall transmit the report annually to the Board of Directors of the Company and to the Board of statutory Auditors.

9.2 Reports received from persons other than the Manager

Where a Report is transmitted or received, including by mistake, by an entity other than the Committee, that entity shall be required to ensure the utmost confidentiality with regard to the identity of the Whistleblower, the Person Concened and the content of the Report.

The person who has received the report shall transmit it without delay and in any event no later than seven (7) days after receipt to the Internal Channel Manager, in a manner appropriate to preserve the confidentiality of the information and prevent unauthorized access. Where the whistleblower is identifiable, the transmission shall be communicated to the whistleblower, to the extent permitted by applicable law and without prejudice to the investigation requirements.

Failure or delay in transmission, as well as any conduct likely to obstruct or attempt to obstruct a report, constitutes a breach of this Procedure and may result in disciplinary action without prejudice to any further legal liability.

9.3 Committee Support Structure

The Committee may have recourse to a dedicated working group to carry out the monitoring and analysis of reports. The persons required to support the Committee must be:

- having the autonomy requirement and specifically trained and competent;
- previously and necessarily authorized to process personal data.

For the Company, the Committee Support Group appointed is as follows:

HR FUNCTION
CSR FUNCTION

10. WARRANTIES AND SAFEGUARDS

10.1 Privacy Protection

Reports may not be used beyond what is necessary to give appropriate follow-up.
Without prejudice to legal requirements, the identity of the Whistleblower and any other information from which such identity can be directly or indirectly derived, as well as the identity of the Facilitator and/or Person Concerned, cannot be disclosed without the express consent of the latter, to persons other than those competent to receive or follow up Reports, who are expressly authorized to process such data pursuant to art. 29 and 32, par. 4, Regulation (EU) 2016/679, in compliance with the *need to know* principle.
In particular, the identity of the Whistleblower and any other information which may directly or indirectly give rise to such identity may be disclosed only with the express consent of the whistleblower:

- in the course of the disciplinary procedure, where the dispute is based, in whole or in part, on the Report and knowledge of the identity of the Whistleblower is essential for the defense of the defendant;
- in the context of the procedure established following internal or external Reports, if the disclosure of the identity of the Whistleblower or of any other information from which it can be derived, directly or indirectly, is also indispensable for the defense of the Person concerned.

In such cases, prior written notification shall be given to the Whistleblower of the reasons for the disclosure of the confidential data.
The Company takes appropriate technical and organizational measures to prevent unauthorized access, ensure traceability of activities carried out and ensure that communication with the Whistleblower is conducted in a confidential manner.

The breach of the confidentiality obligation, subject to the exceptions described above, may result in the person concerned being fined by ANAC as well as being disciplined by the competent business function.

11. PROTECTIVE MEASURES

Any conduct, act or omission, whether attempted or threatened, which occurs as a result of reporting, complaint to the judicial Authority or public disclosure and which directly or indirectly causes or is likely to cause unfair damage to the Whistleblower and/or to the protected persons shall be prohibited.
The anonymous Whistleblower, who believes he has been retaliated against and has subsequently been identified, is also protected.
Any retaliatory action taken in breach of that prohibition shall be void and persons who have been dismissed as a result of the Report shall have the right to be reinstated to the workplace in accordance with the rules applicable to the worker.
By way of example, retaliation may include the following:

- dismissal, disciplinary suspension or equivalent measures;
- downgrading or non-promotion;
- changes in duties, changes in the place of work, cuts in salary, changes in working time;
- suspension of training or any restriction on access to it;
- negative notes of merit or negative references;
- the adoption of disciplinary measures or other penalties, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavorable treatment;
- failure to convert a temporary employment contract into a permanent employment contract, where the worker had legitimate expectation of such conversion;
- the non-renewal or early termination of a temporary employment contract;
- damages, including to the person's reputation, especially on social media, or economic and financial prejudices, including the loss of economic opportunities and income loss;
- inclusion in inappropriate lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- early termination or cancellation of a supply contract for goods or services;
- revocation of a license or permit;
- request for psychiatric or medical examinations.

Anyone who believes they have been subjected to retaliation as a result of the report may notify ANAC.

It should be noted that protection against retaliatory measures is in any event subject to the following conditions:

- the Whistleblower must reasonably believe that the information on the breaches is true (not assumptions, rumors or news in the public domain);
- even if the Whistleblower reported incorrect information due to genuine errors (e.g. lack of knowledge of legal rules), he/she acted in good faith;
- the Whistleblower must clearly indicate in the subject of the Report that it is a Whistleblowing report;
- there must be a close link or consequentiality between the Report and the unjust act directly or indirectly suffered by the Whistleblower in order to constitute retaliation.

Subject to the specific limitations set out, the Whistleblower is not guaranteed protection if a first-instance judgment has established the Whistleblower's criminal liability for the offences of slander and defamation, or their civil liability for the same complaint in cases of wilful misconduct or gross negligence.
In the event of verification of these responsibilities, the Company may impose a disciplinary penalty on the Whistleblower.

12. PROCESSING OF PERSONAL DATA AND RECORD KEEPING

Every processing of personal data, including within the Platform, is carried out in compliance with the confidentiality obligations set forth in Article 12 of Legislative Decree no. 24/2023 and in accordance with the legislation on the protection of personal data, including Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), Legislative Decree of June 30, 2003, no. 196, and Legislative Decree of May 18, 2018, no. 51.
Data which are manifestly not necessary for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.
Protection of personal data is ensured not only for the Whistleblower (for non-anonymous reports), but also for the Facilitator and the Person involved or mentioned in the report.
Possible data subjects are informed about the processing of personal data through the publication on the dedicated Platform.
In compliance with Article 13, paragraph 6, of Legislative Decree no. 24/2023, a Privacy Impact Assessment (DPIA) has been conducted, prepared in accordance with Article 35 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), to define the technical and organizational measures necessary to reduce the risk to the rights of data subjects, including security measures necessary to prevent unauthorized or unlawful processing.
In order to ensure the management and traceability of Reports and follow-up activities, the Committee shall ensure the preparation and updating of all information concerning alerts and shall

ensure, using the Platform, the retention of all related supporting documentation for the time strictly necessary for their definition, and in any case for no more than 5 years, from the date of communication of the final outcome of the Report to the competent bodies.
Personal data which are manifestly not useful for the processing of a specific report shall not be collected or, if collected accidentally, shall be erased in a timely manner.

13. TRAINING AND INFORMATION

The COMPANY undertakes to disseminate information to all interested parties, both internal and external to the COMPANY.
The COMPANY undertakes to train its staff in the following areas:

- Whistleblowing regulatory profiles, with particular attention also to the issue of personal data protection, to ensure the confidentiality of information;
- legislation on the protection of personal data;
- operational procedures and arrangements, with specific focus on the obligations to be carried out by managers, including the management of conflicts of interest;
- the general principles of behavior (confidentiality and discretion, ethics and integrity, active listening, communication skills and collaboration).

The training provided involves all staff in order to offer a clear and comprehensive overview of the new regulations, explaining, for example, who a whistleblower is, what can be reported and through which channels, what protections the law guarantees to the whistleblower, and which reports are not covered by the legislation, as well as the roles of the various parties operating within the same regulatory framework as the whistleblower.
The COMPANY shall have appropriate arrangements in place to enable the Whistleblower to become aware of the whistleblowing legislation.
This procedure is published on the COMPANY's website;

14. INVOLVEMENT OF TRADE UNION REPRESENTATIVES

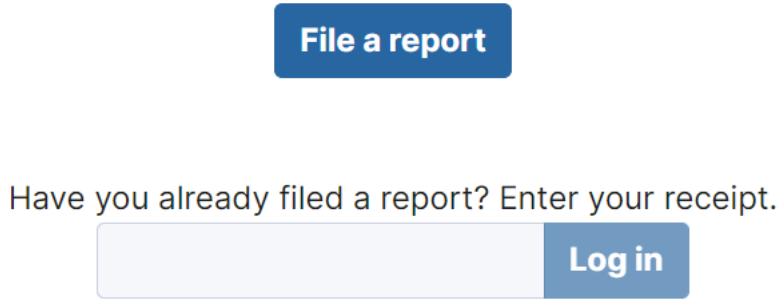
Trade Union representations/organizations shall be informed in advance of the adoption and substantial updates of the channel and procedure, in a manner and within a time frame appropriate to allow them to make any non-binding comments.

OPERATIONAL INSTRUCTIONS

WHISTLEBLOWERS REPORTING CHANNEL TESEO ERM

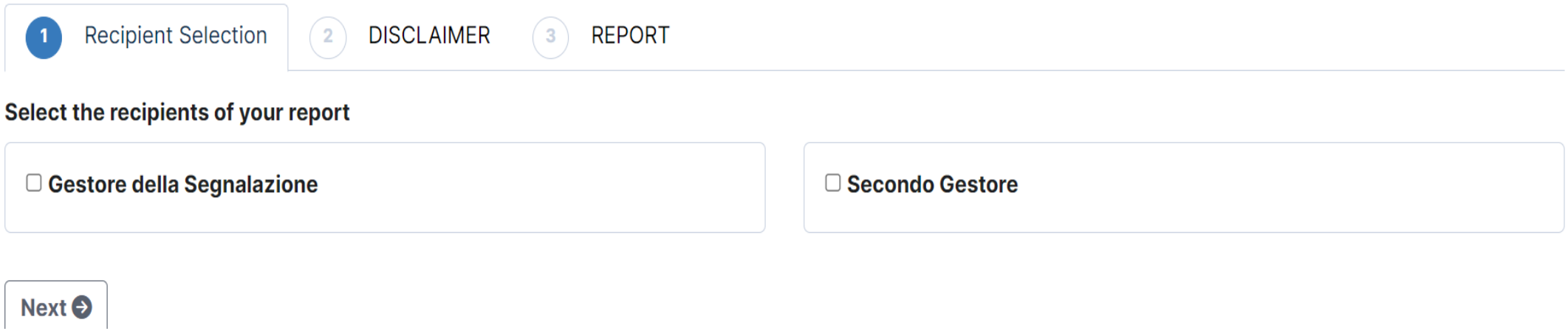
IA person who has identified a breach falling within the scope of the Whistleblowing legislation simply needs to click on the link shared by the company.

No access through credentials is required, simply click on the “**File a Report**" button



The field below '**Have you already filed a report**?' allows you to view the status of a previously made report in order to monitor its progress and any replies from the operator, simply by entering the numeric code issued by the platform.

To file a report, the first action requested by the platform, in the ‘Recipient Selection' section, is to (possibly exclude those persons to whom the report is not intended.
The report could in fact concern the actions of one of the members of the Whistleblowing Committee.

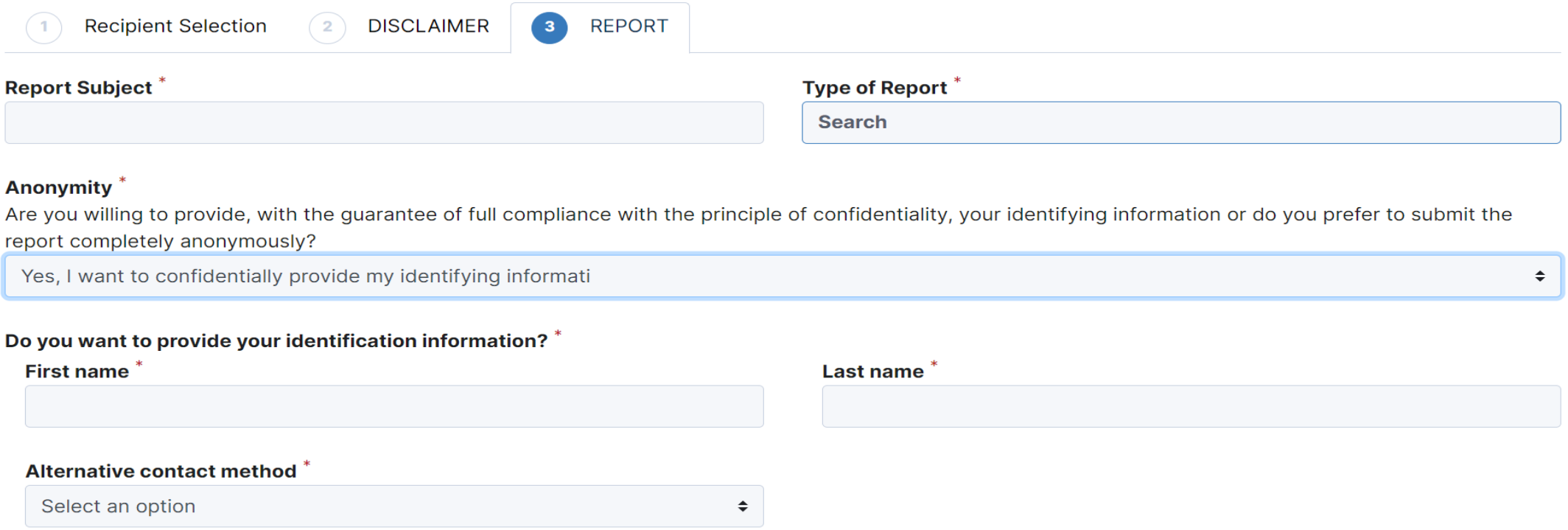


To exclude (or include) one or more of these subjects, simply tick the box above their name or function.

Under the '**Disclaimer**' section, the platform will display a short information notice referring to the Whistleblowing legislation and a privacy notice on the processing of personal data.

To continue with the report, click on "Confirm" on both and then on the "Next" button.

The '**Report**' section is dedicated to the fillable form in which to enter the details of the identified breach. The form includes mandatory fields, marked with an asterisk (∗), and optional fields. It is compulsory to enter a brief title summarising the problem identified, its framing within a type of problem, which can be identified by means of a drop-down menu, and the consent to disclose your identity.



SIf consent is given, the platform will ask for your name, surname and whether you wish to indicate an alternative contact method for monitoring the progress of the report (in addition to the platform itself).

The following fields, which concern the identity of the reporter and some specific information concerning the identified breach, are not mandatory. It is also possible to attach documents, images and other types of files.

Position or function of the reporter in the company

Date or period of the fact being reported

Place where the event occurred

Author(s) of the fact

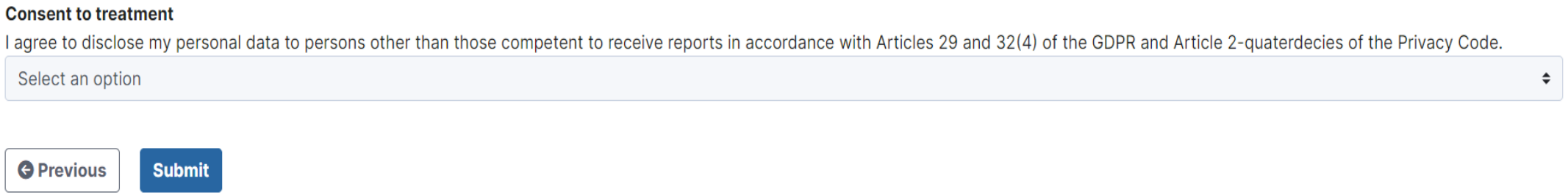
Third parties with knowledge of the fact and/or able to report on it

Attachments

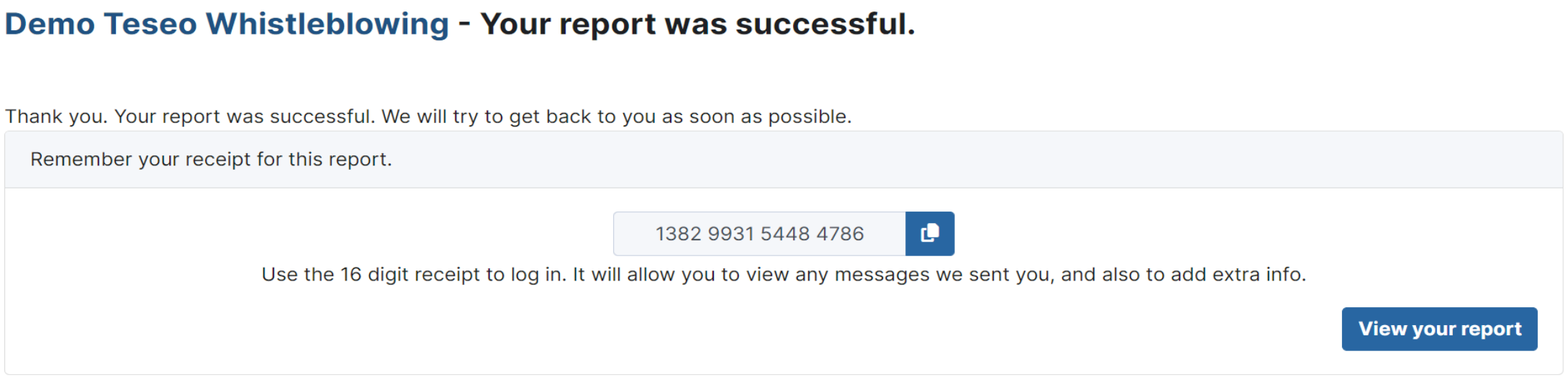
Upload Select a file or drag it here.

A final mandatory field requires a brief description of the identified breach.

In the event that the whistleblower has provided his or her identification data, the platform asks whether or not the whistleblower wishes to provide consent to share this data with parties other than the Whistleblowing Committee. This is because the Committee has the possibility to involve other corporate functions in the resolution of reported issues, should it deem it necessary. If the whistleblower denies such consent, the only party knowing his or her identity (if declared) will be the Committee.

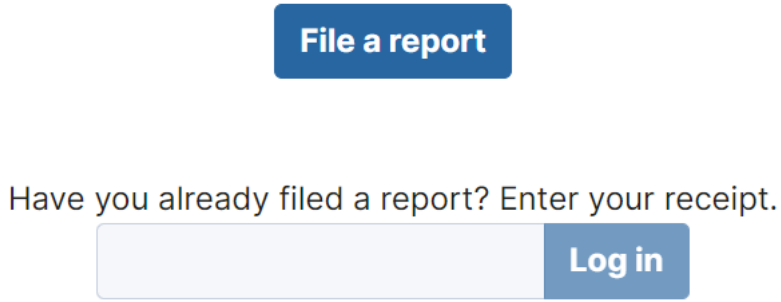


After pressing ‘Submit' the report is forwarded to the Committee. The platform will now issue the numeric code, which the whistleblower must note down, keep and not disclose to third parties. This will be the **only way** through which the whistleblower can re-access this report to monitor its progress and the Committee's response, unless an alternative method of contact has been indicated.

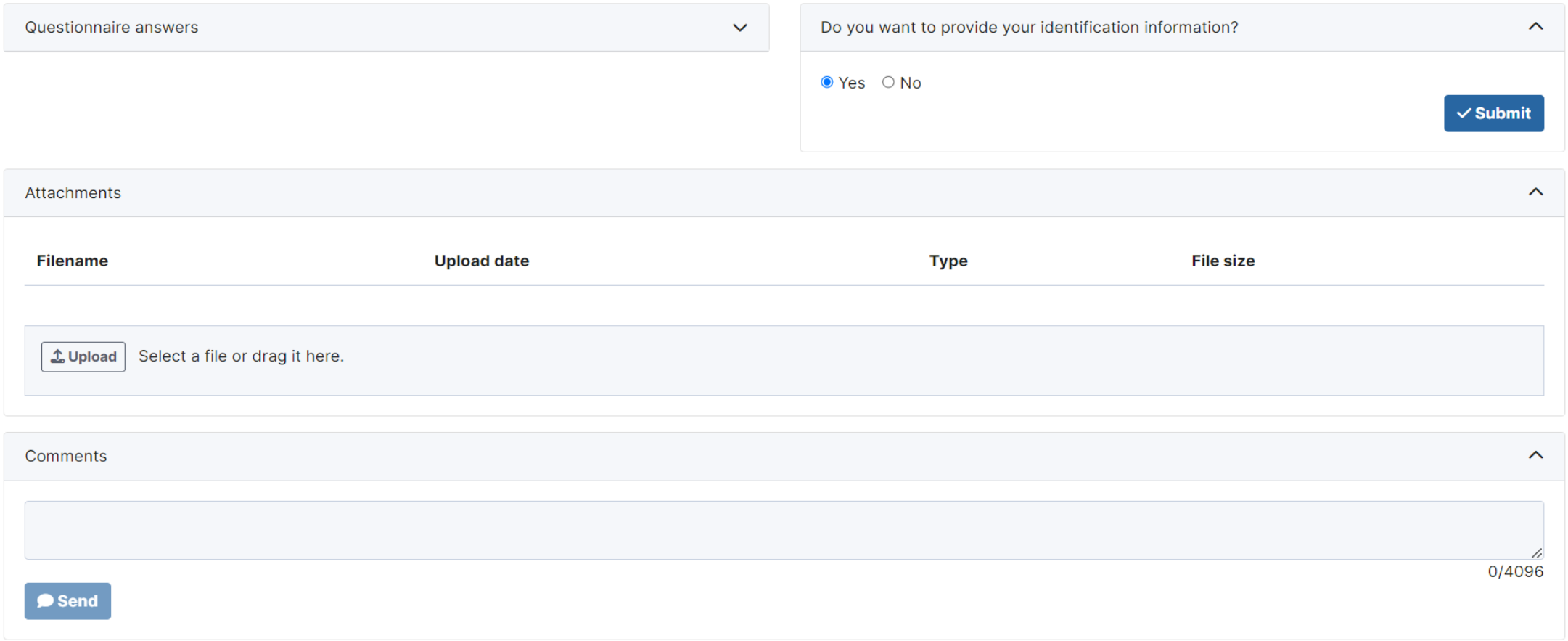


The 'View Your Report' button allows you to immediately view the status of the report to check its details.

To log in later and monitor the status of the report, enter the numeric code on the home screen and press 'Log In'.



Each time you re-access your report you can provide (where omitted) your identification data, attach new material and send text messages via the 'Comments' section.



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