PROMOTICA
PEOPLE DRIVEN COMPANY

WHISTLEBLOWING REPORT MANAGEMENT PROCEDURE

Prepared 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, effective from 12 December 2025)

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Summary

1. PREAMBLE

Legislative Decree of 10 March 2023, No. 24 ("Legislative Decree 24/2023"), implementing EU Directive 2019/1937, introduced unified rules for the protection of persons who report violations of Union law and national legislation. It requires obligated entities to establish internal reporting channels adequate to guarantee — including through the use of encryption tools — the confidentiality of the identity of the reporting person, the person involved, and any other person mentioned in the report, as well as the content of the report and related documentation.

Promotica S.p.A. (hereinafter "Promotica" or the "Company"), in line with its principles of legality, fairness, transparency, and integrity, adopts this procedure to comprehensively and precisely regulate the methods of submission and management of violation reports (so-called "whistleblowing"), ensuring the protection of reporting persons and the effectiveness of internal prevention and verification processes (hereinafter the "Procedure").

This Procedure takes into account ANAC Guidelines No. 1/2025 ("ANAC Guidelines"), effective from 12 December 2025, which supplement and complete the guidance already provided by ANAC on the subject, providing operational guidance on the management of internal channels, with particular attention to reporting methods (written and oral), manager requirements, organisational measures to prevent conflicts of interest, precautions for the protection of confidentiality, and the correct traceability of the report management process.

The Company intends to promote the timely disclosure of unlawful or irregular conduct and to strengthen the internal control system, in conjunction with the Code of Ethics and the company disciplinary system.

It remains understood that the use of the internal channel or the ANAC external channel does not prejudice the right to contact the competent authorities (ordinary or accounting judicial authorities, administrative authorities) in the cases and in the manner provided for by law.

The Company declares that this Procedure has been adopted following fulfilment of the obligation to inform the relevant trade union representatives/organisations, who have been made aware of the content of this Procedure, the type of internal reporting channel chosen, the appointment of the manager, the specific training of the staff involved, and the methods of dissemination within the Company of information on the use of the channel, in a manner and time frame that allows for any non-binding observations.

2. REGULATORY REFERENCES

The external regulatory references are as follows:

⇒ EU Directive 2019/1937 of 23 October 2019 on the protection of persons who report violations of Union law;
⇒ EU Regulation 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 of 10 March 2023, No. 24: Implementation of EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who

report violations of Union law, and containing provisions on the protection of persons who report violations of national legislation;

⇒ Legislative Decree of 8 June 2001, No. 231: Regulation of the administrative liability of legal persons, companies, and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000;

⇒ Draft Guidelines on the protection of persons reporting violations of Union law and national legislation — procedures for the submission and management of external reports — approved by the National Anti-Corruption Authority (ANAC) by Resolution No. 311 of 12 July 2023;

⇒ Guidelines on whistleblowing regarding internal reporting channels — approved by ANAC by Resolution No. 478 of 26 November 2025.

The internal regulatory references are as follows:

⇒ Code of Ethics and Conduct.

3. PURPOSE AND SCOPE OF APPLICATION

This Procedure aims to:

- **promote** a corporate culture based on transparency, accountability, and integrity;
- **establish** the internal reporting channel, ensuring maximum dissemination;
- **define** the roles and responsibilities in the report management process;
- **outline** the system of protection and safeguards guaranteed to the reporting person, in compliance with current legislation;
- **illustrate** the sanctioning regime for violations of Whistleblowing legislation, both on the part of the Company and the reporting person;
- **establish** methods of periodic information and training on whistleblowing.

Recipients of this Procedure are:

- Senior management and members of corporate bodies;
- Employees, former employees and candidates for positions, shareholders, customers, as well as — on a non-exhaustive basis — partners, suppliers (including subcontractors), consultants, and collaborators in the performance of their work activities at the Company, who possess information on violations as defined in this Procedure.

The provisions of this document also apply to anonymous Reports, provided they are adequately substantiated, as defined in this Procedure.

4. DEFINITIONS

For the purposes of this Procedure, the following definitions apply:

- **ANAC**: National Anti-Corruption Authority (https://www.anticorruzione.it);

- **WORK CONTEXT**: current or past work or professional activities carried out by Personnel or Third Parties within the legal relationships established with the Company;
- **REPORT TO JUDICIAL AUTHORITY**: the possibility of contacting the competent national judicial or accounting authorities to report unlawful conduct of which one has become aware in the Work Context;
- **PUBLIC DISCLOSURE**: making information on violations publicly available through press outlets or other electronic or digital media capable of reaching a large number of people (including through social networks);
- **FACILITATOR**: a natural person who assists the Reporting Person in the reporting process, who operates in the same Work Context, and whose assistance must be kept confidential;
- **MANAGER**: the internal or external party, whether an individual or office, entrusted with managing the Internal Reporting Channel;
- **WHISTLEBLOWER** or **REPORTING PERSON**: a natural person who makes a Report through the Reporting Channel in the Work Context;
- **INFORMATION ON VIOLATIONS**: adequately substantiated information, including well-founded suspicions, regarding violations resulting from conduct, acts, or omissions committed or that, based on concrete elements, could be committed, as well as elements concerning conduct, including omissions, aimed at concealing such violations. This also includes information on violations acquired in the context of a legal relationship not yet begun or since terminated, where such information was acquired in the Work Context — including during a probationary period — or during the selection or pre-contractual phase;
- **PERSONNEL**: persons bound to the Company by an employment contract or occasional service relationship, as well as senior management and members of corporate bodies and the Supervisory Body of the Company (even where they exercise such functions in a purely de facto capacity);
- **PERSON INVOLVED**: the natural or legal person mentioned in a Report made through the internal or external channel, report, or public disclosure, as the subject to whom the violation is attributed or in any way connected;
- **RETALIATION**: any conduct, act, or omission, even if only attempted or threatened, carried out as a result of the report, which causes or may cause unjust harm to the reporting person or the person who filed the report, directly or indirectly;
- **REPORT**: written or oral communication by the Reporting Person concerning information on one or more Violations;
- **INTERNAL REPORT**: written or oral communication of information on violations, submitted by the Reporting Person through the internal reporting channel adopted by the Company;
- **EXTERNAL REPORT**: written or oral communication of information on violations, submitted through the external reporting channel established by ANAC;
- **ANONYMOUS REPORT**: a Report in which the personal details of the Reporting Person are not disclosed and cannot be uniquely identified;

- **SUBSTANTIATED REPORT**: a Report in which information on violations is characterised by a sufficient level of detail, at least abstractly, to reveal precise and consistent circumstances and facts relating to specific contexts, and to identify useful elements for verifying the validity of the Report; Reports based on mere suspicions, unverified rumours, or hearsay are not considered substantiated;
- **THIRD PARTIES**: natural or legal persons, other than Personnel, who maintain working, collaborative, or business relationships with the Company on any basis, including — on a non-exhaustive basis — customers, partners, suppliers (including under subcontracting), self-employed workers or holders of collaborative relationships, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), or any person with a legitimate interest in the Company's business activities;
- **VIOLATIONS**: conduct, acts, or omissions that harm the public interest or the integrity of a public administration or private entity.

6. SUBJECT MATTER OF REPORTS

6.1 What can be reported

Pursuant to Article 2 of Legislative Decree No. 24 of 2023, Reports may concern conduct, acts, or omissions that constitute or may constitute:

- administrative, accounting, civil, or criminal offences;
- unlawful conduct relevant under Legislative Decree 231/2001;
- violations falling within the scope of EU acts in the sectors indicated by Legislative Decree 24/2023 (e.g., public procurement, financial services, anti-money laundering, product and transport safety, environmental protection, public health, consumer protection, personal data protection, network and information systems security);
- acts or omissions that harm the financial interests of the European Union and/or concern the internal market;
- violations of the Code of Ethics and Conduct adopted by the Company;
- retaliatory conduct that the Reporting Person believes they have suffered as a result of the Report, complaint, or public disclosure.

6.2 Content of the Report

The Report should, where possible, be a Substantiated Report and therefore contain:

- a clear and complete description of the facts;
- if known, the temporal and/or spatial context in which the facts occurred;
- elements useful for identifying the Person Involved (if known) or to circumscribe the matter;
- if available, any supporting documents that may confirm the validity of the reported facts;
- any other information useful for enabling the manager to carry out verifications.

7. TOPICS EXCLUDED FROM THE SUBJECT MATTER OF REPORTS

The following are excluded from the scope of this Procedure:

- complaints, claims, or requests relating to a personal interest of the Reporting Person, which exclusively concern employment relationship matters or relationships with hierarchical superiors, unless they are connected or attributable to violations of laws or internal rules/procedures;
- commercial complaints;
- mere suspicions or hearsay;
- violations concerning national security, as well as public procurement relating to defence or national security matters, unless such matters fall within EU secondary law;
- violations already governed on a mandatory basis by Union or national acts that already ensure appropriate reporting procedures (e.g., reporting procedures on market abuse).

Reports falling within the above categories will be declared inadmissible by the manager and forwarded to the relevant company departments.

The whistleblowing channel must not be used to offend or harm the personal and/or professional honour and/or reputation of persons to whom the reported facts refer, nor to deliberately spread unfounded accusations.

As provided under Article 16(3) of Legislative Decree No. 24/2023, a disciplinary sanction may be imposed where the criminal liability of the reporting person for defamation or slander — or the same offences committed through a report to the judicial or accounting authority — or their civil liability for the same claim in cases of wilful misconduct or gross negligence, has been established, even by a first-instance judgment.

8. REPORTING CHANNELS

Recipients of this Procedure who become aware of information on violations are required to make a Report through the reporting channels described below.

Internal Reporting Channel	External Reporting Channel	Public Disclosure	Report to Authorities
The Reporting Channel established by the Company.	The Reporting Person may use the External Channel where: (i) the internal channel is not active or does not meet legal requirements; (ii) they have already made an internal report without receiving feedback;	The Reporting Person may use public disclosure where: (i) they have already made an internal and/or external report without receiving feedback; (ii) they fear the report may lead to retaliation	The Reporting Person may report violations constituting a criminal offence to the competent Judicial or Accounting Authority.

	(iii) they fear retaliation; (iv) they believe the violation poses an imminent or obvious danger to the public interest.	risk; (iii) they believe the violation may pose an imminent or obvious danger to the public interest.	

8.1 The Internal Reporting Channel

Recipients of this Procedure who become aware of information on violations are required to make a Report through the Internal Reporting Channel described below.

To diligently follow up on internal Reports received, the Company has set up its own IT Portal, accessible from the "Whistleblowing" page on both the Company's website and the company intranet.

The Portal is configured to ensure compliance with applicable privacy legislation, the confidentiality of the identity of the Reporting Person, the Person Involved, and any other person mentioned in the Report, as well as the content of the Report and related documentation, including through technical encryption and access segregation measures.

The Portal was adopted by the Company following the completion of a Data Protection Impact Assessment (DPIA), pursuant to Article 35 of EU Regulation 679/16.

The Portal allows the submission — even anonymously — of both a personal Report and a Report received from a third party, after having viewed the "Privacy Notice" published on the "Whistleblowing" page of the Company's website and available at: https://promotica.wb.teseoerm.com/#/ .

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

8.2 Written reporting method

Written Reports are submitted by the Reporting Person through the Portal.

The Reporting Person may choose to submit a report by providing their personal details or in fully anonymous form, entering only the subject of the Report and the reference topic.

Upon completion of the Report submission, the Portal assigns a unique identification code (ticket code) that the Reporting Person is required to save and note, as it will allow them to communicate with the Manager and check the progress of their Report.

8.3 Oral reporting method

Reports may also be submitted in oral form through the submission of voice messages that can be recorded directly on the Portal.

8.4. Registration of Reports and retention period

All Reports, regardless of the method of receipt, are recorded in the Portal, which constitutes the summary database of essential Report data and their management (tracked via workflow) and also ensures the archiving of all attached documentation, as well as documentation produced or acquired in the course of analysis activities.

Access to information on the Portal is restricted to the Manager alone, enabled with specific functional system access profiles.

Once the Report management activities are concluded, the Manager must delete both the Report and the related documentation no later than five years from the communication to the Reporting Person of the final outcome of the reporting procedure.

It is understood that the Company may retain the acts and documents relating to proceedings initiated and actions taken by the employer that originated, in whole or in part, from the Report. This is because such acts and documents do not as a rule contain specific references to the Reporting Person, except as provided under Article 12(5) of Legislative Decree No. 24/2023, pursuant to which, where the disciplinary charge is "*based, in whole or in part, on the report and knowledge of the identity of the reporting person is essential for the defence of the accused, the report may be used for disciplinary purposes only with the express consent of the reporting person to the disclosure of their identity*".

9. REPORT MANAGER

The Company has entrusted the management of the Internal Reporting Channel to an external, autonomous, and specifically trained subject, pursuant to Article 4(2) of Legislative Decree 24/2023. The Manager is vested with the powers necessary to diligently follow up on Reports, maintain communications with the Reporting Person, and carry out the relevant investigations, in compliance with the principles of confidentiality, impartiality, and independence.

The relationship between the Company and the Manager is governed by a specific contract that regulates the methods of report management and specifies the duties, powers, and responsibilities arising from the appointment, also taking into account aspects related to personal data processing.

9.1 Manager Requirements

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

- Impartiality: the Manager operates in a neutral and equidistant manner with respect to the parties involved, performing their activities free from favouritism or external influence;
- Independence: the Manager is able to carry out the activities required for the management of the Report without interference, operating with operational and evaluative autonomy;
- Competence: the Manager is a specifically trained subject, possessing the knowledge and skills useful and necessary for effective Report management.

In order to ensure genuine independence, governing bodies are not granted supervisory powers over the management of reports; they receive only aggregated and/or anonymised information flows as provided for in this Procedure and in Legislative Decree No. 24 of 2023.

9.2 Manager's Activities

Within the management of the Internal Reporting Channel, the Manager performs the following activities:

- issues the Reporting Person with an acknowledgment of receipt of the Report;
- maintains communications with the Reporting Person, being able to request further information from them if necessary;
- diligently follows up on Reports received;
- provides feedback on the Report within the timeframes provided for in this Procedure;
- communicates with internal and external parties where deemed necessary for investigative purposes.

It is clarified that the Manager is not responsible for any assessment of individual liability or any subsequent measures or proceedings resulting from their investigation.

9.3 Conflicts of Interest, Substitution, and Absence

In accordance with ANAC Guidelines, the independence and absence of conflicts of interest of the Whistleblowing Committee must always be ensured. Conflicts of interest arise when a receiving/managing party is directly or indirectly involved in the Report. By way of example:

- when the Manager coincides with the Reporting Person or the Person Involved;
- when the Manager coincides with the person cited within the Report as someone informed of the facts.

In the event that a Committee member is in a situation — even potentially — of conflict of interest with respect to the subject matter of the Report, they must abstain from handling it. It is noted that the Reporting Person has the option of excluding one or more Committee members from the recipients of the Report. If, for organisational reasons, it is not possible to identify a substitute, the Reporting Person may contact the external ANAC channel.
In the event of impediment or prolonged absence of Whistleblowing Committee members, the Reporting Person may contact ANAC.

9.4 List of appointed persons

REPORT MANAGERS	Lawyer BEATRICE CARROZZO (Brescia Bar Association) Lawyer GIULIA STEFANINI (Brescia Bar Association)
SUBSTITUTE	ANAC external channel

10. MANAGER ACTIVITIES

10.1 Receipt, Acknowledgment, and Investigation

Upon receipt of a Report, the Manager is required to carry out the following activities:

Via Monte Baldo, 111
25015 Desenzano del Garda (BS)
+39 030.911.801
info@promotica.it
P.IVA e C.F.: 02394460980
promotica.it

1. Acknowledgment of receipt of the Report

The Manager is required to issue the Reporting Person with an acknowledgment of receipt of the Report within seven days of the submission of the Report.

It is clarified that the acknowledgment does not imply any assessment by the Manager of the content of the Report, but is purely informational with respect to receipt and acceptance of the Report. The acknowledgment, depending on the method used, will be communicated through the Portal.

2. Preliminary review of the Report received

As a preliminary step, the Manager verifies that the Report has been submitted by a person authorised under Legislative Decree No. 24/2023 and that its subject matter falls within the scope of that decree (i.e., subjective and objective prerequisites).

Where such prerequisites are not met and the communication received therefore does not qualify as a Report, the Manager will forward the communication to the relevant internal Company department/office, which will handle it as an ordinary report where applicable, while simultaneously notifying the reporting person.

Entities may nonetheless consider, for the greater protection of the reporting person, maintaining the confidentiality of their identity even if the report does not qualify as a whistleblowing report.

The Manager also assesses whether the Report meets the characteristics of a Substantiated Report and therefore:

- is based on sufficiently precise facts;
- contains a description of the facts that are the subject of the report and, where available, the means by which the reporting person became aware of them;
- contains the personal details of the person involved (if known) or other elements that allow the person involved in the Report to be identified.

The Manager retains the right to request further clarifications, documents, and supporting information from the Reporting Person, communicating with the relevant Company departments where necessary.

Where the requested supplementary information and clarifications have not been provided, the Manager may archive the Report, providing the Reporting Person with the reasons for the decision in all cases.

3. Investigation and assessment of the Report

Having verified the admissibility of the Report, the Manager proceeds with the investigation activities aimed at conducting all appropriate checks, analyses, and assessments of the validity or otherwise of the reported facts.

At this stage, the Manager may:

- carry out, within the limits of available tools, specific in-depth analyses to verify the reasonable validity of the reported factual circumstances;

- reconstruct the management and decision-making processes followed on the basis of available documentation and evidence;
- provide any recommendations regarding the adoption of necessary remedial actions aimed at correcting possible control deficiencies, anomalies, or irregularities identified in the examined company areas and processes.

During the investigation, the Manager may request supplementary information or clarifications from the Reporting Person. Furthermore, where deemed useful for the investigation, information may be obtained from the Persons Involved in the Report, who also have the right to request to be heard or to submit written observations or documents. In such cases, also to guarantee the right of defence, the Person Involved is notified of the existence of the Report, while ensuring the confidentiality of the Reporting Person's identity and that of other persons involved and/or mentioned in the Report.

The Manager may also obtain the necessary information from the relevant departments, involving the competent company functions and, where deemed appropriate, availing themselves of external experts or consultants, always paying close attention to the protection of the Reporting Person's confidentiality when it becomes necessary to involve such persons for verification of the reported facts.

In such cases, the Manager does not transmit the Report to such parties, but only the results of any investigations conducted and, where appropriate, carefully anonymised extracts of the Report, ensuring that the information and facts described do not allow the identity of the Reporting Person to be traced.

Furthermore, if the investigation reveals possible criminal matters, the Manager transmits the full documentation received, in compliance with the Reporting Person's confidentiality protection, to the competent judicial authorities, taking care to indicate that it is a report submitted under whistleblowing legislation. Where the identity of the Reporting Person is subsequently requested by the judicial or accounting authority, the Manager provides such information, after notifying the reporting person through the Portal.

Once the investigation is completed, the Manager may:

- archive the Report, providing reasons for doing so;
- refer the matter to the relevant internal and external bodies/functions for follow-up.

In this regard, it is clarified that the Manager is not responsible for any assessment of individual liability or any subsequent measures or proceedings resulting from their investigation.

4. Feedback to the Reporting Person

Within **three months** of the date of transmission of the acknowledgment of receipt of the Report or, in the absence of such acknowledgment, within three months of the expiry of the seven-day period from submission of the Report — and except where the Report requires the conduct of further investigations and/or assessments that justify an extension of the deadline to six months — the Manager is required to communicate to the Reporting Person the outcome of the Report investigation.

5. Reporting

The outcomes of the investigations are summarised in a report prepared by the Manager, which includes:

- an assessment of the reasonable validity/invalidity of the reported facts;

- the outcome of the activities carried out and the results of any previous investigations conducted on the same facts/persons reported or on facts similar to those that are the subject of the Report;
- any recommendations regarding necessary corrective actions in the examined company areas and processes, adopted by the relevant company functions.

The Manager takes care to transmit the report on an annual basis to the Company's governing body, the Board of Statutory Auditors, and the Supervisory Body, if appointed.

Where the analyses of the examined company areas and processes reveal the need to formulate recommendations for the adoption of appropriate remedial actions, it is the responsibility of the relevant company functions to define a corrective action plan for the removal of the identified issues and to ensure its implementation within the defined timeframes, notifying the Manager who monitors the implementation status of the actions.

10.2 Reports Received by Persons Other Than the Manager

Where a Report is sent to or received — even in error — by a party other than the Manager, that party is required to ensure maximum confidentiality with respect to the identity of the Reporting Person, the Person Involved, and the content of the Report.

The party who has received the report is obliged to forward it without delay and, in any case, no later than seven (7) days from receipt, to the manager of the internal channel, using methods suitable for preserving the confidentiality of the information and preventing unauthorised access. Where the reporting person is identifiable, the transmission must be communicated to them, to the extent permitted by applicable law and without prejudice to investigative requirements.

Failure to forward or delayed forwarding, as well as any conduct capable of obstructing or attempting to obstruct a report, constitutes a violation of this Procedure and may result in disciplinary sanctions, without prejudice to any further legal liability.

10.4 Support Structure for the Manager

The Manager may avail themselves of a dedicated working group to carry out report verification and analysis activities. Persons appointed to provide support to the Manager must:

- possess the requirement of autonomy and be specifically trained and competent;
- be authorised in advance to process personal data.

For the Company, the appointed support group for the Manager is as follows:

HR DEPARTMENT
PRIVACY DEPARTMENT
LEGAL DEPARTMENT

11. GUARANTEES AND PROTECTIONS

11.1 Confidentiality protections

Reports may not be used beyond what is necessary to provide adequate follow-up.

Subject to legal obligations, the identity of the Reporting Person and any other information from which that identity may be directly or indirectly inferred, as well as the identity of the Facilitator and/or the Person Involved, may not be disclosed — without the express consent of the Reporting Person — to persons other than those competent to receive or follow up on the Reports, who are expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679, in compliance with the "*need to know*" principle.

In particular, the identity of the Reporting Person and any other information from which that identity may be directly or indirectly inferred may only be disclosed with the express consent of the Reporting Person:

- in the context of disciplinary proceedings, where the charge is based, in whole or in part, on the Report and knowledge of the Reporting Person's identity is essential for the defence of the accused;
- in the context of proceedings initiated following internal or external Reports, where disclosure of the Reporting Person's identity or any other information from which that identity may be directly or indirectly inferred is essential even for the defence of the Person Involved.

To this end, in such cases, prior written notice of the reasons for the disclosure of confidential data is given to the Reporting Person.

The Company adopts technical and organisational measures suitable for preventing unauthorised access, ensuring the traceability of activities carried out, and guaranteeing that communication with the Reporting Person takes place in a confidential manner.

Violation of the confidentiality obligation, except in the circumstances described above, may result in the imposition of administrative financial sanctions by ANAC and the adoption of disciplinary measures by the relevant company function.

12. Protection measures

Any conduct, act, or omission, even if only attempted or threatened, carried out as a result of the report, complaint to the judicial authority, or public disclosure, and which causes or may cause, directly or indirectly, unjust harm to the Reporting Person and/or protected parties, is prohibited.

Protection is also guaranteed to the anonymous Reporting Person who believes they have suffered retaliation and has subsequently been identified.

Any retaliatory acts adopted in violation of this prohibition are null and void, and persons who have been dismissed as a result of the Report have the right to reinstatement in their position pursuant to the applicable legislation.

By way of example only, the following may constitute retaliation:

- dismissal, disciplinary suspension, or equivalent measures;
- demotion or failure to promote;
- change of duties, change of work location, salary reduction, or modification of working hours;
- suspension of training or any restriction on access thereto;
- negative performance reviews or negative references;
- imposition of disciplinary measures or other sanctions, including financial penalties;

- coercion, intimidation, harassment, or ostracism;
- discrimination or any other unfavourable treatment;
- failure to convert a fixed-term employment contract into an open-ended contract where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- harm, including to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion on improper lists pursuant to a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of a supply contract for goods or services;
- revocation of a licence or permit;
- request for psychiatric or medical assessment.

Anyone who believes they have suffered retaliation as a result of their Report may notify ANAC.

It is clarified that protection against retaliatory measures is in any case subject to the following conditions:

- the Reporting Person must reasonably believe that the information on violations is truthful (not assumptions, hearsay, or publicly known information);
- the Reporting Person, even where they have reported inaccurate information due to genuine errors (e.g., limited knowledge of legal rules), must have acted in good faith;
- the Reporting Person must clearly indicate in the subject matter of the Report that it constitutes a whistleblowing report;
- there must be a close connection or causal link between the Report and the unjust act directly or indirectly suffered by the Reporting Person, in order to constitute retaliation.

Subject to the specific limitations provided for, protection of the Reporting Person is not guaranteed where the criminal liability of the Reporting Person for slander or defamation — or their civil liability for the same complaint in cases of wilful misconduct or gross negligence — has been established by a first-instance judgment.

Upon determination of the aforementioned liability, the Company may impose a disciplinary sanctionagainst the Reporting Person

13. PROCESSING OF PERSONAL DATA AND RETENTION OF DOCUMENTATION

All personal data processing, including in the context of the Portal, is carried out in compliance with the confidentiality obligations under Article 12 of Legislative Decree No. 24/2023 and in accordance with personal data protection legislation under Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR), Legislative Decree No. 196 of 30 June 2003, and Legislative Decree No. 51 of 18 May 2018.

Data that is manifestly not necessary for the processing of a specific report is not collected or, if accidentally collected, is deleted immediately.

Personal data protection is ensured not only for the Reporting Person (for non-anonymous reports), but also for the Facilitator and the Person Involved or mentioned in the report.

A privacy notice on personal data processing is provided to potential data subjects through publication on the dedicated Portal.

In compliance with Article 13(6) of Legislative Decree No. 24/2023, a Privacy Impact Assessment (PIA) has been conducted pursuant to Article 35 of Regulation (EU) 2016/679 (GDPR), in order to define the technical and organisational measures necessary to reduce the risk to data subjects' rights, including the security measures necessary to prevent unauthorised or unlawful processing.

In order to ensure the management and traceability of Reports and consequent activities, the Manager takes care of the preparation and updating of all information relating to Reports and ensures, through the Portal, the retention of all related supporting documentation for the time strictly necessary for their resolution, 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 that is manifestly not useful for the processing of a specific report is not collected or, if accidentally collected, is deleted promptly.

14. TRAINING AND INFORMATION

The Company undertakes to disseminate the content of this Procedure to all interested parties, both internal and external, through appropriate information and communication activities.

With regard to employees, the Company promotes periodic training and information initiatives, also aimed at illustrating:

- the substantive and personal scope of reports;
- the methods of access and use of the channel;
- confidentiality protections and the prohibition of retaliation;
- liability associated with reports made with wilful misconduct or gross negligence.

Training includes specific modules for persons potentially involved in the management of and support to the Manager, with a focus on confidentiality and personal data protection.