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INTRODUCTION

The purpose of this procedure (hereinafter referred to as the Procedure) is to regulate the process of transmitting, receiving, analysing and managing Reports on adequately substantiated information relating to violations of Italian and European Union laws, and regulations, as well as of the Faravelli Group's Code of Ethics and the 231 Organisational Model adopted by Giusto Faravelli S.p.A. (so-called Whistleblowing).

The procedure is also aimed at implementing Leg. Decree no. 24, 10 March 2023, published in the Official Gazette on 15.03.2023, transposing Directive (EU) 2019/1937 on "the protection of persons who report breaches of European Union law" and which essentially provides:

- a protection regime for specific categories of persons who report information (hereinafter also referred to as "Whistleblowers"), acquired in the working environment, relating to violations of national or European Union regulatory provisions that harm the public interest or the integrity of the entity;
- protective measures, including the prohibition of retaliation, to protect the Whistleblower as well as the facilitators, colleagues and relatives of the Whistleblower and legal entities connected to the Whistleblower;
- the establishment of internal reporting channels for the transmission of Reports that guarantee to protect the confidentiality of the Whistleblower's identity, of the Person involved and/or otherwise mentioned in the Report, of the content of the Report and of the related documentation;
- in addition to the right to lodge a complaint with the judicial or accounting authority, the possibility (under one of the conditions provided for in Art. 6, para. 1, Leg. Decree no. 24/2023) to make external Reports through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC), as well as to make public disclosures (upon the occurrence of one of the conditions provided for in Art. 15, para. 1, Leg. Decree no. 24/2023), through the press or electronic means of dissemination capable of reaching a large number of people;
- disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for by Articles 16 and 21 of Leg. Decree no. 24/2023.

Correct management of the Whistleblowing system guarantees the dissemination of a culture of ethics, transparency and legality within Giusto Faravelli S.p.A.. This purpose can only be achieved if the Whistleblowers have access not only to the reporting channels, but also the guarantee of not suffering retaliation from colleagues or superiors or other members of Giusto Faravelli S.p.A. or risking that their Report remains unheard.

For anything not expressly indicated in this Procedure, the provisions of the aforementioned Leg. Decree remain fully applicable.

PURPOSE AND SCOPE OF THE PROCEDURE

This Procedure, adopted by resolution of the Giusto Faravelli S.p.A. Board of Directors (hereinafter also referred to as "the Company") and informed to the most applicable trade union representatives at national level pursuant to Art. 4, para. 1, Leg. Decree no. 24/2023, aims to describe and regulate the reporting system implemented by Giusto Faravelli S.p.A., providing Whistleblowers with the most appropriate directions for making a report, which facilitates its correct handling by the Manager, as well as the Whistleblower's full protection.

The Procedure applies to Giusto Faravelli S.p.A. and its Subsidiaries (as defined in this Procedure), which guarantees its correct and constant application, as well as maximum internal and external dissemination, in compliance with the prerogatives of autonomy and independence of each Company.

PARTIES INVOLVED IN THE REPORT

For the purposes of implementing this Procedure, the following parties are involved.

SUBJECT	IDENTIFICATION	ROLE/ ACTIVITIES
Whistleblowing Principal	Giusto Faravelli S.p.A.	<ul style="list-style-type: none"> • it is the entity to which the regulatory obligations apply and which holds the decision-making power on how to carry them out • approves the Procedure • appoints the parties involved • holds the decision-making power regarding the investigative methods and any disciplinary sanctions
Reporting Manager	Supervisory Body, appointed pursuant to Leg. Decree 231/01 by the Giusto Faravelli S.p.A. Board of Directors, in the person of each individual member	<ul style="list-style-type: none"> • Receives and assesses the merits of Reports • supports the Data Controller in the development of investigations • maintains dialogue with the Whistleblower via the platform • signs the appointment of the Reporting Manager and Data Processing Privacy appointments
Platform Manager	Whistleblower Software ApS Kannikegade, 4, 1, 8000 Aarhus Denmark	<ul style="list-style-type: none"> • Provides the Data Controller with the platform for collecting and managing reports
Whistleblower	A natural, physical person who reports violations found in the context of their work	<ul style="list-style-type: none"> • Internal subjects (e.g. employees, collaborators, trainees, volunteers, shareholders, directors, shareholders, etc.) • External parties who have a contractual relationship with the Data Controller (e.g. customers, suppliers, consultants, etc.)

RECIPIENTS

They can make a report by means of the Procedure and therefore enjoy the protections set out in Leg. Decree 24/2023:

- the top management and members of the corporate bodies and the Supervisory Body of Giusto Faravelli S.p.A. and its Subsidiaries,
- employees, former employees and job candidates, shareholders, customers of Giusto Faravelli S.p.A. and its Subsidiaries, as well as - but not limited to - partners, suppliers (including contractors/subcontractors), consultants, collaborators in the performance of their work at Giusto Faravelli S.p.A. and/or its Subsidiaries,

who are in possession of information concerning violations as defined in this Policy.

Whistleblowers also include persons: (i) whose legal relationship with the Company has not yet begun, if the information on violations was acquired during the selection process or in other pre-contractual phases; (ii) during the probationary period; (iii) after termination of the relationship, if information about violations was acquired during the course of the relationship.

The procedure also protects the identity of the facilitators, the natural persons who assist a Whistleblower during the reporting process, operatives within the same working environment.

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

SUBJECT OF THE REPORT

Whistleblowers may make Reports of violations consisting of conduct, acts or omissions, which harm the integrity of the Company, of which they have become aware in the context of their work and relating to:

- i. unlawful conduct pursuant to Leg. Decree 8 June 231/2001 and violations of Model 231;
- ii. offences falling within the scope of European or national legislation referred to in the Annex to the Decree or internal legislation implementing the provisions of the European Union listed in the Annex to Directive (EU) 2019/1937 (although not present in the Annex to the Decree), in relation to the following areas: public procurement; services, financial products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety and security; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection, and network and information system security;
- iii. acts or omissions affecting the financial interests of the European Union (for example, fraud, corruption and any other illegal activity related to European Union expenditure);
- iv. acts or omissions concerning the internal market (e.g. infringements of competition and State aid provisions)
- v. acts or conduct that defeat the object or purpose of the provisions of European Union provisions.

The Report must concern:

- violations committed or that may have been committed, based on well-founded and substantiated suspicions;
- violations not yet committed, but which the Whistleblower believes could be committed, based on well-founded and substantiated suspicions;
- Conduct intended to conceal the aforementioned violations.

The following are excluded:

- disputes, claims or requests related to the Whistleblower's personal interests, which relate exclusively to their individual employment relationships, or those with their superiors;
- reports relating to defence and national security;
- reports of violations already regulated in European Union directives and regulations and in the implementing provisions of Italian law, indicated in Part II of the Annex to the Decree, which already guarantee special reporting procedures in certain special sectors (financial services; prevention of money-laundering and the financing of terrorism; transport safety; environmental protection).

FORM AND CONTENT OF THE REPORT

The Report must be as detailed as possible and offer as many elements as possible in order to allow it to be properly managed and adequately followed up.

To this end, the Report must contain the following essential elements:

- subject: a clear description of the violation subject of the Report, with an indication of the time and place in which the acts/conduct described were committed;
- the Reported Person and other parties involved: any element (such as the corporate function/role) that allows easy identification of the alleged perpetrator(s) of the reported violation, or other parties that may be involved.

Furthermore, the Whistleblower may indicate/provide the following additional elements:

- their personal details;
- an address, to which subsequent updates can be addressed;
- any documentation or persons who can confirm the validity of the violation or better substantiate it;
- any other information that may facilitate the collection of evidence on what has been reported.

The Report must NOT be abusive or contain personal insults. The Reporting Manager may submit the use of these expressions to the company departments responsible for the appropriate evaluations, including disciplinary.

It should be noted that Giusto Faravelli S.p.A. also accepts anonymous Reports, provided that they present the essential elements mentioned above.

INTERNAL REPORTING CHANNELS

Giusto Faravelli S.p.A. has set up the following Internal Reporting Channels (which allow written or oral Reports):

Written report via the platform of the Whistleblower Software ApS Company

The Company has adopted a Whistleblowing reporting platform from the Whistleblower Software ApS Company, provided by a specialised service provider.

The Platform is structured in such a way as to ensure that:

- during the reporting process, the information acquired complies with the principles of personal data protection and maximum confidentiality. This is achieved through the adoption of encryption techniques and the implementation of technical and organizational security measures that are also defined, evaluated and implemented in the light of an impact assessment pursuant to Art. 35 of the GDPR;

- the relevant information is accessible exclusively to the Reporting Manager, within whose remit the individual components have been authorised, as well as to any persons who have received a specific authorisation;
- it is available continuously, 24/7.

Access to the Platform is available through the dedicated sections of the Faravelli website.

When compiling the Report-collection form, the Whistleblower may also decide to communicate anonymously with the Reporting Manager.

When sending the Report, the Platform provides Whistleblowers with the credentials that allow them to subsequently recall the Report submitted, verify its status, obtain information on the outcome and communicate with the Reporting Manager.

The Reporting Manager accesses the platform to consult all the Reports received and carry out verification procedures.

Written Reporting by post

The Report may be made in writing by registered, recorded-delivery post, addressed to the Reporting Manager to be sent to the registered offices of Giusto Faravelli S.p.A., with the wording "Confidential".

The report must be placed in a sealed envelope bearing the words "Confidential for the Reporting Manager" on the outside and containing two sealed envelopes that include, in the first, the Whistleblower's identification data, together with an identity document and in the second, the subject of the Report.

Oral Reporting via voice messaging system

The Report may be made by means of a special voice messaging system, integrated into the platform, which also provides for measures to further protect confidentiality such as voice camouflage.

The Report, subject to the consent of the Whistleblower, shall either be recorded, or entirely transcribed by the Reporting Manager; in the latter case, the Whistleblower may verify, rectify or confirm the content of the transcript by signing it.

Oral Reporting by telephone

The report may be made orally, through a dedicated telephone line. The hotline allows potential Whistleblowers to call a specific number and use a company code to send their case from a regular phone call. If the Whistleblower wants to provide their phone number, they will receive an SMS with the password to access the case online for further dialogue through the encrypted chat. All Reports made via the hotline are received as normal reports with an audio file attached to each report in the platform.

Referral via request for a direct meeting

The Report may be made by requesting a direct meeting with the Reporting Manager, conveyed through one of the established Internal Channels. Such a meeting must be arranged within a reasonable time.

In this case, subject to the Whistleblower's consent, the Report shall be documented by the Reporting Manager, by recording it on a device suitable for storage and listening, or by means of a verbal report. In the case of minutes, the Whistleblower may verify, rectify and confirm the verbal report of the meeting by signing it.

ANONYMOUS REPORTING

Anonymous Reports will also be taken into consideration, provided that they are adequately substantiated and detailed.

Without prejudice to the fact that anonymous Reports limit the possibility for Giusto Faravelli S.p.A. to give feedback to the Whistleblower, to update them on the management status of the report and to investigate effectively, as it is impossible to establish a workable information channel with the Whistleblower. Giusto Faravelli S.p.A. shall consider, among the relevant factors for evaluating the Anonymous Report, the seriousness of the reported violation, the credibility of the facts represented and the possibility of ascertaining the veracity of the violation from reliable sources.

Anonymous reports that possess the aforementioned characteristics will be handled in the same way as non-anonymous ones, otherwise, they will be archived, with a reasoned opinion.

EXTERNAL REPORTING AND PUBLIC DISCLOSURE

Whistleblowers may submit their Report to ANAC, through the latter's external Reporting channel, if:

- they have already made an internal report and it has not been followed up;
- they have reasonable grounds to believe that, if they make an internal report, it would not be effectively followed up, or that the same report may lead to the risk of retaliation;
- they have reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Whistleblowers may proceed with Public Disclosure if:

- they have already made an internal and external report and it has not received any response;
- they have reasonable grounds to believe that, due to the specific circumstances of the case, external Reporting may entail the risk of retaliation or may not be effectively acted upon.

PROCESS FOR MANAGING REPORTS BY INTERNAL CHANNELS

Giusto Faravelli S.p.A. identifies the Supervisory Body appointed pursuant to Leg. Decree 231/01 as the Reporting Manager.

If the Report is submitted to a person other than the Reporting Manager, it must be submitted to the Supervisory Body within seven days of receipt, with written notification of said submission also to the Whistleblower.

The Reporting Manager:

- shall diligently provide acknowledgment of receipt and follow-up to the Report;
- shall take steps to verify the completeness and substantiation of the information;
- shall maintain dialogue with the Whistleblower and may request, if necessary, additions or further discussions and in-depth analysis;
- may interface with other corporate functions and figures to request their collaboration for a better investigation and analysis of the Report, in absolute compliance with the guarantees of confidentiality referred to in the Decree and in this Procedure;
- may also carry out investigations with the involvement of external consultants, in full compliance with the guarantees of confidentiality referred to in the Decree and in this Procedure.

RECEIVING AND RECORDING THE REPORT

Having received the Report through the Internal Channels, the Reporting Manager will send the Whistleblower an acknowledgement of receipt within 7 (seven) days from the date of its receipt.

It should be noted that this acknowledgment of receipt does not constitute a confirmation of the Report's admissibility.

In the event that the Report is submitted to a person other than the Reporting Manager and qualified as a Report subject to this Procedure by the person receiving the Report, the latter must forward it to the Reporting Manager, within 7 (seven) days of its receipt, also giving simultaneous written notice thereof to the Whistleblower.

Upon receipt of a Report, regardless of the channel used, the Reporting Manager will assign a progressive identification number that will allow it to be uniquely identified.

The Reporting Manager will therefore provide for a Register of Reports (on confidential computer support media) containing at least the following fields (which will be updated consistently with the results of the activities referred to in the subsequent phases of the process outlined in this Procedure):

- Identification ID/protocol;
- Date of receipt;
- Channel receiving the Report;
- Classification of the Report, according to the results of the evaluation phase referred to in the paragraph "Preliminary assessment and classification of the Report" (a) not relevant; (b) non-processable; (c) relevant and processable);
- Date the investigation was initiated (if any);
- Conclusion

The Reporting Manager will also archive the Register of Reports on an annual basis and keep it for a maximum period of 5 years, in full compliance with the instructions provided by the Company.

The originals of the reports and the document containing the Whistleblowers' data will be registered with the report's ID/identification protocol and stored separately, in locked archives, accessible only to the Reporting Manager.

PRELIMINARY ASSESSMENT AND CLASSIFICATION OF THE REPORT

The Reporting Manager shall promptly take charge of, and carry out a preliminary analysis, of the Report received.

If necessary, and where the reporting procedures allow it, the Reporting Manager may request additional information or documentation in support of the Whistleblower, in order to allow a more comprehensive and conclusive assessment of the Report.

Following such preliminary analysis and assessment, the Reporting Manager will classify the Report into one of the following categories, which will imply a different and specific process for managing the Report:

- a) **Non-relevant report:** a Report that is not attributable to admissible violations referred to in this Procedure, or made by persons who are not designated as Reporting Parties. If the Reporting Manager deems the Report well-founded and substantiated, but not relevant for the purposes of this Procedure, they may bring the Report to the attention of other corporate functions deemed competent;

- b) **Non-processable report:** upon conclusion of the examination phase and/or following any request for further information, it was not possible to collect sufficient information in order to be able to proceed with further investigations;
- c) **Relevant and processable report:** in the event of Reports that are sufficiently detailed and relevant to the scope of this Procedure, the Reporting Manager shall initiate the verification and investigation phase, described in the following paragraph.

INTERNAL CHECKS AND INVESTIGATIONS

At the end of the preliminary assessment phase, where the Report received has been classified as "material and processable", the Reporting Manager will proceed with the start of internal checks and investigations, in order to collect further detailed information and verify the validity of the reported facts.

The Reporting Manager has the right to request further information or documentation from the Reporting Person, as well as to involve them in the investigation phase and provide them with any information concerning the initiation and progress of the investigation.

The Reported Person may be heard (or is heard at their request) in the internal Whistleblowing process, including through the acquisition of written observations and documents.

As part of the investigation, the Reporting Manager may avail themselves of the support of suitably qualified corporate structures/functions and/or external consultants (providing the necessary guarantees of confidentiality and protection). These individuals will draft a Report relating to the activities carried out, which will be sent to the Reporting Manager.

The results of the preliminary phase will be reported in writing.

RESPONSE TO THE REPORT

Within 3 (three) months from the date of acknowledging receipt or, in the absence of such acknowledgement, within 3 (three) months from the expiry of the deadline of 7 (seven) days from submission of the Report, the Reporting Manager shall provide feedback to the Whistleblower by means of a platform or other appropriate channel, regarding the follow-up that has been given or shall be given to the Report.

CONCLUSION OF THE PROCESS

After the analysis phase, the Reporting Manager shall draft a written report (for significant and processable reports only), which must show:

- the descriptive elements of the violation (e.g.: place and date of the incidents, evidence and documents);
- the checks carried out, the results of the same and the company subjects or third parties involved in the analysis phase;
- a summary evaluation of the analysis process with an indication of the established incidents and corresponding grounds;
- the outcome and conclusion of the analysis and any actions to be taken.

In cases where the outcome of the analysis reveals that the Report is well-founded, or unfounded, and has been made with wilful misconduct or gross negligence on the part of the Whistleblower, the Reporting Manager will transmit the report to the relevant company department for an evaluation of appropriate action, including disciplinary measures.

ESCALATION IN THE CASE OF REPORTS CONCERNING TOP MANAGEMENT

In the event of Reports concerning the persons appointed to decide on any disciplinary measures or other actions, the Reporting Manager shall immediately involve the Chairman of the Board of Directors/Chief Executive Officer or other Delegated figure for this purpose, in order to coordinate and define the subsequent investigation process.

In the event of Reports concerning the Chairman of the Board of Directors and/or the Chief Executive Officer and/or director with delegated powers, the Reporting Manager shall immediately notify the Board of Statutory Auditors.

In the event of Reports concerning a member of the Board of Statutory Auditors and/or concerning the Supervisory Body or one of its members, the Reporting Manager shall immediately notify both the Chairman of the Board of Statutory Auditors and the Chairman of the Board of Directors.

In the event of Reports concerning the Chairman of the Board of Statutory Auditors, the Reporting Manager shall immediately notify the most senior member of the Board of Statutory Auditors and the Chairman of the Board of Directors.

REPORTING TO TOP MANAGEMENT

The results of the evaluations of all the Reports received will be included in an ad hoc report (which will be sent on a periodic basis to the Board of Directors/Board of Statutory Auditors).

The Reporting Manager is responsible for promptly informing the Management Body and the Board of Statutory Auditors, of the outcome of the investigations and assessments carried out with respect to the Reports that have proved to be well-founded.

STORING REPORTS AND RELATED DOCUMENTATION

The Reports and related documentation shall be kept for the time necessary to process the Report and in any case no longer than five years from the date of communication of the final outcome of the Reporting procedure, or until the conclusion of any judicial or disciplinary proceedings against the Reported Person or the Whistleblower, in compliance with the confidentiality obligations referred to in Article 12 of the Decree and the principle referred to in Articles 5, para. 1, e) of the GDPR (retention limitation) and 3, para. 1, e) of Leg. Decree no. 51 of 2018.

GENERAL PRINCIPLES AND SAFEGUARDS

Giusto Faravelli S.p.A. protects the Whistleblower by guaranteeing the confidentiality of their identity and expressly prohibiting acts of retaliation for reasons related, directly or indirectly, to the Report, in accordance with the provisions of the Decree, in addition to the limitations of liability pursuant to Art. 20 of the Decree.

These safeguards and the protection measures provided for by the Decree in favour of Whistleblowers apply, valuing the good faith of Whistleblowers themselves, 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 reported violations were true and fell within the objective scope
- the Report or public disclosure was made in compliance with the provisions of this Procedure, as well as the provisions of the Decree.

If it is established, even by a first instance judgment that has not yet become final, that the Whistleblower is criminally liable for defamation or slander, or that they are criminally liable for the same offence in cases of wilful misconduct or gross negligence, these protections are not guaranteed.

In addition, these safeguards and protective measures also apply to:

- the so-called "facilitators", i.e. the natural, physical individuals who, operating in the same working environment as the Whistleblower, assist them in the reporting process;
- persons in the same working environment as the Whistleblower and who are linked to the latter by a permanent emotional or kinship relationship to within the fourth degree;
- the Whistleblower's work colleagues within the same work environment and who have a stable and habitual relationship with the latter;
- entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same working environment as the Whistleblower.

Any conduct in violation of the safeguards provided for the Whistleblower and the other aforementioned subjects may give rise to disciplinary proceedings against the person in charge and may be sanctioned by ANAC with an administrative fine, in accordance with the provisions of Art. 21 of the Decree.

CONFIDENTIALITY

The Company guarantees the confidentiality of the identity of the Whistleblower, the Reported Person, the content of the Report and the documentation transmitted.

Reports may not be used beyond what is necessary to adequately follow up on them.

The identity of the Whistleblower and any other information from which it may be inferred – directly or indirectly – may not be disclosed without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on the Reports, as identified in this Procedure.

In addition, the identity of the Whistleblower:

- in criminal proceedings, is covered by legal secrecy in the manner and within the limits laid down in Article 329 of the Italian Code of Criminal Procedure;
- cannot, within the context of the Whistleblower's disciplinary proceedings, be revealed if the dispute of the relative charge is based on separate and additional investigations with respect to the Report, even if consequent to the same. If the dispute is based in whole or in part on the Report and knowledge of the Whistleblower's identity is essential for the defence of the accused party, the Report will be used for the purposes of disciplinary proceedings only with the Whistleblower's express consent to the disclosure of their identity. In this case, the Whistleblower must be notified in writing of the reasons for the disclosure of the confidential data and must be asked in writing whether they intend to give consent to reveal their identity, with notice that – if not – the Report cannot be used in the disciplinary proceedings.

The Whistleblower shall also be notified in writing of the reasons for the disclosure of confidential data, when the disclosure of the Whistleblower's identity, and of the information from which such identity can be inferred, directly or indirectly, is indispensable to the defence of the Whistleblower.

The identity of the Reported Person and of the persons involved and mentioned in the Report shall be protected until the conclusion of the proceedings initiated by reason of the Report, with the same guarantees provided in this paragraph for the Whistleblower.

PROHIBITION TO RETALIATE

Whistleblowers may not be subject to any form of retaliation for making a Report.

Retaliation means any conduct, act or omission, even if only attempted or threatened, carried out as a result of the Report, the complaint to the judicial authority or the public disclosure, which causes or may cause unjust damage to the Whistleblower or to the person who filed the complaint, directly or indirectly.

Whistleblowers who believe they will be the subject of retaliation for making a Report or participating in its processing are encouraged to report this to the Reporting Manager.

The Whistleblower may, however, notify ANAC of the retaliation they believe they have suffered; ANAC will inform the Labour Inspectorate for the measures within its competence.

LIMITATION OF WHISTLEBLOWER'S LIABILITY

Whistleblowers shall not be punishable if they reveal or disseminate information on violations covered by the obligation of secrecy (other than that on classified information, medical and forensic secrecy and court decisions), or relating to the protection of copyright or the protection of personal data, or that offends the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of said information was necessary to uncover the violation. In such cases, any further liability, including civil or administrative liability, is excluded.

In any case, criminal, civil or administrative liability is not excluded for conduct, acts or omissions not related to the Report, the complaint to the judicial or accounting authority, or the public disclosure, or that are not strictly necessary to disclose the violation.

SUPPORT MEASURES

A list of third-sector entities that provide support measures to Whistleblowers is established at ANAC.

The support measures provided consist of information, assistance and advice, free of charge, on how to report and on the protection from retaliation offered by national and EU legal provisions, on the rights of the person concerned, and on the terms and conditions of access to legal aid.

DISCIPLINARY SYSTEM

Please note that failure to comply with the provisions of this Procedure may result in the imposition of disciplinary sanctions, in the cases provided for by law.

In this regard, it is hereby clarified that the Company may impose disciplinary sanctions as provided for by the Company's Disciplinary Code, the applicable National Collective Labour Agreement and Model 231, on those who:

- retaliate against the Whistleblower, obstruct or attempt to obstruct Reports, and violate confidentiality obligations as described above;
- have not carried out a verification and analysis of the Reports received.

PROCESSING OF PERSONAL DATA

It should be noted that the personal data of the Report, the Whistleblower and the Reported Person (the latter considered "data subjects" pursuant to Art. 4 GDPR) are processed in accordance with the GDPR and national legislation on the protection of personal data.

In particular:

- the processing activities related to managing Reports are carried out in compliance with the principles established by Articles 5 (Principles applicable to the processing of personal data), 25 (Data protection by design and protection by default) and 35 (Impact assessment on the protection of personal data) of the GDPR;
- before sending the Report, the Whistleblower receives the privacy notice pursuant to the GDPR, which provides information on the purposes and methods of the processing of their personal data, the duration of its retention, the categories of recipients to whom the data may be communicated

as part of managing the Report and the rights recognised to the Whistleblower by the GDPR. The privacy policy pursuant to the GDPR is also made available to the Reported Person;

- the legal basis for processing is the fulfilment of a legal obligation to which the Company is subject pursuant to the Decree;
- personal data will be processed within the European Economic Area (EEA) and stored on servers located within the EEA. However, use of the Platform may involve, albeit possibly, access to the same by persons based in countries not belonging to the European Union (EU) or the EEA. Such access, which may constitute a transfer outside the EEA, is, in any case, carried out in compliance with the provisions of Section V of the GDPR;
- as indicated in the privacy policy provided to the data subjects, personal data are processed for the time necessary to achieve the purposes that justify the collection and processing (e.g., collection and management of the Report) and are subsequently deleted or anonymised according to the established retention times;
- appropriate technical (e.g. encryption within the Platform) and organisational measures are adopted to ensure the security of personal data, in accordance with current legislation, both during the transmission of the Report and during its analysis, management and archiving;
- the exercise of rights by the Whistleblower or the Reported Person, in relation to their personal data processed in the context of the whistleblowing process is excluded pursuant to Article 2-undecies of the Privacy Code, in the event that such exercise may result in an actual and concrete prejudice to the "confidentiality of the identity of the person reporting violations of which they have become aware by reason of their employment relationship or the functions performed, pursuant to the Leg. Decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law".

Access to the personal data of the Reports is granted only to the Reporting Manager, already authorised under GDPR, limiting the communication of confidential information and personal data to third parties only when necessary.

The Data Controller is Giusto Faravelli S.p.A..

DOCUMENTS FOR THIS PROCEDURE

The following Documents are part of the Procedure

DOCUMENT	PURPOSE	APPROVAL	DISSEMINATION AND STORAGE
Reporting Procedure	Organizational action aimed at regulating the management of reports of violations	Board of Directors	Internal document kept by the Board of Directors
Ordinary and Extraordinary Operations Policy [OOSS]	Fulfilment of the duty provided for by Leg. Decree 24/2023	Board of Directors	Document to be sent to the most applicable national trade unions
Assignment to the Reporting Manager	Deed of formal appointment of the Reporting Manager	Board of Directors	Signed for approval by the members constituting the Manager, kept at the Headquarters.
Appointment of External Reporting Manager	Appointment pursuant to Art. 28 of the GDPR	Privacy Contact Person	Signed for approval by the members constituting the Manager, kept at the Headquarters.
Assignment of the Platform Provider	Contract to the Operator of the Whistleblower Software Platform	Board of Directors	Signed for approval by the legal representative of the Platform provider, kept at the Headquarters.
Appointment of External Manager of the Platform Provider	Appointment pursuant to Art. 28 of the GDPR	Privacy Contact Person	Signed for approval by the legal representative of the Platform provider, kept at the Headquarters.
Information pursuant to Art. 13 GDPR	Provide information to Whistleblowers on the processing of their personal data	Privacy Contact Person	
Reporting Instructions	Provide instructions to Whistleblowers on how to file the Report	Board of Directors	Published on the website
Report form	Provide Whistleblowers with a template for Reporting	Board of Directors	Published on the website
Register of Reports Form	Provide the Manager with a template for registering and managing Reports	Board of Directors	Adopted by the Reporting Manager
Personal Data Impact Assessment	Assess the impact on Whistleblowers' rights in the event of a Data Breach	Board of Directors	Internal document kept by the Board of Directors