

WHISTLEBLOWING PROCEDURE

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TABLE OF CONTENTS

WHISTLEBLOWING PROCEDURE.....	1
TABLE OF CONTENTS	2
1 Introduction.....	3
2 Definitions	3
3 Reference documents and legal framework	5
4 Purpose and recipients	6
5 Scope of application.....	6
6 Description of the process and duties	7
6.1 Transmission of Reports	7
6.2 Handling Anonymous Reports.....	8
6.3 Recording of Reports	8
6.4 Preliminary assessments and classification of the Report	9
6.5 Investigation	10
6.6 Closing of the Report	10
6.7 Reporting	11
6.8 Record-keeping and retention	11
6.9 Handling of special cases and potential conflicts of interest	12
6.10 Training and information	12
7 Guarantees and Protection	12
7.1 Protection of the Whistleblower’s identity	12
7.2 Protection measures.....	13
7.3 Protection of the Reported Party and liability of the Whistleblower.....	14
7.4 Processing of personal data.....	14
8 Sanctions and disciplinary measures.....	14
9 External Reports and public disclosure	14
10 Guide for employees	15

1 Introduction

This Procedure implements the provisions of Legislative Decree No. 24 of March 10, 2023, published on the Official Gazette on March 15, 2023, transposing Directive (EU) 2019/1937 on “the protection of persons who report breaches of Union law (so-called Whistleblowing Decree),” (hereinafter the “Decree”).

For any case not expressly provided for by this Procedure, the provisions of the aforementioned Decree shall remain fully applicable.

The above-mentioned legislation, in summary, provides for:

- a protection regime for specific categories of individuals who report information, acquired in a Work-related context, relating to breaches of national or EU regulatory provisions that harm the public interest or the integrity of the entity;
- protection measures, including the prohibition of retaliation, aiming to protect the Whistleblower as well as the Facilitators, the colleagues and relatives of the Whistleblower and the legal or natural persons connected to the Whistleblower;
- the establishment of whistleblowing channels within the entity for the transmission of Reports that guarantee, including through the use of encryption tools, the confidentiality of the identity of the Whistleblower, the person Reported and/or otherwise mentioned in the Report, the content of the Report and the related documentation;
- in addition to the right to file a complaint with the judicial or accounting authorities, the possibility (if any one of the conditions provided for in Article 6(1) Legislative Decree No. 24/2023 is met) to make External Reports through the whistleblowing channel managed by the National Anticorruption Authority (hereinafter ANAC), as well as Public Disclosures (if any one of the conditions provided for in Article 15(1) Legislative Decree No. 24/2023 is met), through the press or via electronic or broadcasting means capable of reaching a large number of people;
- disciplinary measures as well as administrative penalties imposed by ANAC in the cases provided for in Articles 16 and 21 of Legislative Decree No. 24/2023.

2 Definitions

Whistleblowing Committee: an independent collegial body responsible for the management of Whistleblowing Reports. The Committee is composed of the heads of the following offices: Legal Department and Human Resources Department.

Work Context: the work or professional activities, whether current or past, carried out within the scope of the relationships referred to in Article 3(3) or (4) of the Decree¹, through which, regardless

¹ Article 3(3) of the Decree: “Except as provided for in paragraphs 1 and 2, the provisions of this decree apply to the following persons who report, lodge a complaint with the judicial or accounting authorities or publicly disclose information on breaches of which they have become aware within their work context: a) employees of public administrations referred to in Article 1(2) of Legislative Decree No. 165 of March 30, 2001, including employees referred to in Article 3 of the same decree, and employees of independent guarantee, supervisory or regulatory agencies; b) employees of public economic entities, private law entities subject to public control pursuant to Article 2359 of the Civil Code, in-house companies, public law bodies or public service concession holders; c) employees of private sector entities, including employees whose employment relationship is governed by Legislative Decree No. 81, or by Article 54-bis of Decree-Law No. April 24, 2017, no. 50, converted, with amendments, by Law No. 96 of June 21, 2017; d) self-employed workers, including those referred to in Chapter I of Law No. 81 of May 22, 2017, as well as the holders of an employment relationship referred to in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who carry out their work activities with entities operating in the public sector or in the private sector; e) workers or collaborators, who carry out their work activities with entities in the public or private sector that provide goods or services

of the nature thereof, a person acquires Information regarding breaches and in the context of which he or she could risk retaliation in the event of a Report or Public Disclosure or complaint to the judicial or accounting authorities.

Public Disclosure: making the Information regarding the breaches publicly available through print or electronic media or other means of dissemination capable of reaching a large number of people.

Facilitator: a natural person who assists the Whistleblower in the whistleblowing process, operating within the same Work Context and whose assistance must be kept confidential.

Group or Group Companies: IDB Holding and its subsidiaries that have adopted this Procedure.

Information on breaches: information, adequately substantiated, including well-founded suspicions, regarding conduct, acts or omissions committed or which, on the basis of concrete elements, could be committed, as well as elements regarding conduct, including omissions, aimed at concealing such wrongdoing. This also includes information on breaches acquired in the context of an employment relationship that has not yet begun or has ended in the meantime, if said information was acquired in the Work Context or during the selection or pre-contractual stage.

Substantiated means allegations that are sufficiently detailed, at least in the abstract, such as to bring to light precise and concordant circumstances and facts referring to specific contexts, and such as to allow the identification of elements useful for the verification of said facts (e.g., elements that allow to identify the person who has committed the reported facts, the context, place and time period of the reported facts, the value, causes and purpose of the conduct, any anomalies relating to the internal audit system, supporting documents, etc.).

Supervisory Body: the Body appointed by the Board of Directors pursuant to Article 6(1)(b) Legislative Decree 231/2001, entrusted with independent powers of action and control, with the duty to supervise the operation of and compliance with the 231 Model and ensure its regular updating.

Personnel: the permanent and fixed-term employees of the Group Companies.

Portal: a computer system designed for the receipt and management of Reports, with suitable technical features to protect the confidentiality of the identity of the Whistleblower in accordance with applicable regulations. The Portal is issued by an independent specialized entity, third-party to the Group, which ensures high security standards through the use of advanced encryption algorithms and other methods of protection against unauthorized access.

Whistleblower: the natural person who makes the Report on or Public Disclosure of Information on breaches acquired in his or her Work Context.

or carry out works for third parties; f) freelancers and consultants who carry out their activities with entities in the public sector or private sector (g) paid and unpaid volunteers and trainees who work for entities in the public sector or private sector; (h) shareholders and persons with administration, management, control, supervisory or representation functions, including when such functions are exercised on a de facto basis, at entities in the public sector or private sector".

Article 3, Paragraph 4: *"The protection of the whistleblowers referred to in Paragraph 3 shall also apply if the report, complaint to the judicial or accounting authorities or public disclosure of information occurs in the following cases: a) when the legal relationship referred to in Paragraph 3 has not yet begun, if the information on breaches was acquired during the selection process or other pre-contractual stages; b) during the probationary period; c) after termination of the legal relationship if the information on breaches was acquired during the course of the relationship".*

Reported Party (or person involved): the natural or legal person mentioned in the Internal or External Report or Public Disclosure as the person to whom the breach is attributed or as a person otherwise implicated in the reported or publicly disclosed breach.

Whistleblowing Report: the written or oral communication of information referring to the Personnel of the Group and/or to Third Parties of which the Whistleblower has become aware in his or her Work Context regarding breaches of national or EU regulatory provisions that harm the public interest or the integrity of the Group Company that is the subject of the Report, as well as any breaches of the Code of Ethics and Conduct and the 231 Organizational Model adopted by the Group Companies, as well as of the system of rules and procedures in force in the Group itself.

Anonymous Report: a Report in which the identity of the Whistleblower is not expressly stated nor is unambiguously identifiable.

Report made with malice or gross negligence: when, in cases of malice or gross negligence, the criminal or civil liability of the Whistleblower for the offenses of libel or slander is established, even by a judgment of the first instance court.

External Report: the written or oral communication of Information on breaches, submitted through the external whistleblowing channel referred to in Article 7 of the Decree.

Internal Report: the written or oral communication of Information on breaches, submitted through the internal whistleblowing channel referred to in Article 4 of the Decree.

Third Parties: the natural or legal persons that, in different capacities, have work, collaboration or business relationships with the Group Companies, including customers, partners, suppliers (among which contractors/subcontractors), self-employed workers or collaborators, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), who carry out their work activities at one of the Group Companies, or anyone else who has a legitimate interest in the Group's business activity.

3 Reference documents and legal framework

- Legislative Decree No. 231 of June 8, 2001 ("Rules on the corporate liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000");
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);
- Legislative Decree No. 196 of June 30, 2003 (Personal Data Protection Code) as subsequently amended and supplemented, including Legislative Decree No. 101 of August 10, 2018, and related law provisions;
- Directive (EU) 2019/1937 concerning the protection of persons who report breaches of Union law (so-called Whistleblowing);
- Legislative Decree No. 24 of March 10, 2023, published in the Official Gazette on March 16, 2023, transposing Directive (EU) 2019/1937;
- "Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national regulatory provisions - procedures for the submission and management of External Reports" adopted by ANAC by resolution dated 12.07.2023, hereinafter the "ANAC Guidelines";
- "New Whistleblowing Regulations - Operational Guide for Private Entities" issued by Confindustria in October 2023;
- Code of Ethics and Conduct and 231 Organizational Model adopted by the Group Companies.

4 Purpose and recipients

The purpose of this Procedure is to regulate the process for receiving, analysing, and managing Reports, including the storage and subsequent deletion of both the Reports and the related documents, in the manner set forth in this Procedure.

This Procedure shall apply to IDB Holding S.p.A., as well as to the other Group Companies that have adopted this Procedure upon formal approval by the relevant management body. The aforementioned Companies guarantee its correct and constant implementation, as well as its fullest internal and external dissemination, in compliance with their respective confidentiality obligations and prerogatives of autonomy and independence.

The recipients of this Procedure are:

- top management, executives, members of the corporate bodies and of the Supervisory Board of the Group Companies, even if they perform these functions on a mere de facto basis;
- Indena Group employees;
- Third Parties who perform their work activities at the Group Companies, or anyone else who has a legitimate interest in the corporate business;

who are aware of Information on breaches, referring to Personnel and/or Third Parties, obtained, even incidentally, in the Work Context by virtue of the position held and/or the duties/activities performed.

5 Scope of application

Internal Whistleblowing Reports may concern Information on breaches, including well-founded suspicions, of national and EU regulations that harm the public interest or the integrity of the public administration or of the private entity, committed in the Work Context of the Whistleblower.

Specifically:

- any unlawful conduct falling under one or more types of criminal offences as a result of which the entity may incur liability under Legislative Decree 231/01;
- any conduct that, despite not constituting a type of criminal offence, was carried out in breach of rules of conduct, procedures, protocols or provisions contained in the Code of Ethics and Conduct and the 231 Organizational Model adopted by the Group Companies;
- any breaches of EU provisions in the areas identified by the Decree².

Excluded from the scope of application of this Whistleblowing Procedure are any Reports concerning:

- disputes, claims or requests related to a personal interest of the Whistleblower, which pertain solely to the legal framework of the employment relationship or relations with superiors, unless they are connected or referable to the breach of laws and regulations or internal rules/procedures;
- breaches relating to national security, as well as to procurement relating to aspects of national defence or security, unless such aspects are covered by the secondary law of the European Union;

² Offences that fall within the scope of the Community Directive governing specific areas such as public procurement, services, products, transportation safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, and protection.

- breaches mandatorily regulated by acts of the European Union or national law, as indicated in Article 1(2)(b) Legislative Decree No. 24/2023 (in the areas of financial services, products and markets and the prevention of money laundering and the financing of terrorism, transportation safety and environmental protection).

Information on breaches may also concern breaches that have not yet been committed but that the Whistleblower reasonably believes could be committed on the basis of concrete elements. Such elements may be improprieties or anomalies (symptomatic indices) that the Whistleblower believes could give rise to one of the breaches provided for in the Decree. In addition, any elements concerning conduct aimed at concealing wrongdoing (e.g., concealment or destruction of evidence) may also be the subject of Reporting, Public Disclosure or complaint.

The following are not included in the scope of application: ungrounded Reports, information that is already entirely in the public domain, and information acquired only on the basis of indiscretions or hearsay that are scarcely reliable (so-called rumours).

In any case, rules and regulations on: (i) classified information; (ii) medical and forensic secrecy; (iii) secrecy of court decisions; (iv) criminal procedure rules on the obligation of secrecy of investigations; (v) provisions on the autonomy and independence of the judiciary; (vi) defence of the nation, public order and security; and (vii) the exercise of the right of workers to consult their representatives or trade unions, shall remain applicable.

6 Description of the process and duties

The owner of the process for the management of Reports is the Whistleblowing Committee, as defined in this Procedure.

For the management of Reports the Whistleblowing Committee relies on the operational support of the relevant functions competent from time to time and/or of a third-party outside the Group specifically appointed and trained on the subject.

The Whistleblowing Committee also carries out the investigations required by ANAC on the Reports transmitted through external channels or on the public disclosures referred to in Paragraph 9 below, informing the Supervisory Board thereof.

6.1 Transmission of Reports

Personnel of the Group Companies and/or Third Parties who become aware of Information about breaches referring to Personnel of the Group Companies and/or to Third Parties, that have been committed or that, based on concrete elements, could be committed, are required to make a Report following the procedure indicated below, with the assistance of a Facilitator if necessary.

For the efficient management of Reports through the internal channel, the Group Companies have equipped themselves with a Portal, capable of ensuring - by means of computerized methods and data encryption techniques - the confidentiality of the Whistleblower's identity, the content of the Report and the related documents, in full compliance with applicable regulations on the protection of personal data, as better indicated in Paragraph 8.4 below. The Portal is accessible through a special link that will be separately communicated and published on the Group's website.

This Procedure is also published on the page dedicated to Whistleblowing.

Through the Portal, Reports of one's own may be transmitted or Reports received may be entered, either in writing (by following the instructions online) or orally (by using, among other things, the registration channel on the Portal, once implemented), after having read the "Privacy Policy". The Whistleblower can track the progress of the Report and interact with the

Whistleblowing Committee by logging into the Portal using the credentials provided by the system at the time of its entry. In case of oral Reports, the Whistleblowing Committee, with the consent of the Whistleblower to the recording, will store the Report on a device suitable for storage and listening.

The Whistleblower may also request to make a Report orally via an in-person or video conference meeting. The Whistleblower shall request such meeting by ordinary mail to the address IdB Holding SpA - Comitato Segnalazioni, Viale Ortles 12 - 20139 Milano (MI), or by e-mail to the address comitato.segnalazioni@idbholding.com. In this case, the Group Company shall ensure a meeting within 10 to 15 days of the request. The hearing, subject to the Whistleblower's consent, shall be documented by the personnel in charge by recording on a device suitable for storage and listening or by minutes, which the Whistleblower may verify, rectify and confirm by signing.

The Whistleblower, including through the Portal features, must expressly indicate that he or she wishes to benefit from the Whistleblowing protections.

On a transitional basis, and until the Portal is implemented, Reports in writing may be solely transmitted by ordinary mail to the address IdB Holding SpA - Comitato Segnalazioni, Viale Ortles 12 - 20139 Milano (MI).

In order to ensure the confidentiality of the Report, it must be placed in two sealed envelopes, where the first one must include the identification data of the Whistleblower and a contact channel that can be used by the Whistleblowing Committee confidentially in order to provide the necessary feedback (personal e-mail, telephone, postal address of the Whistleblower), together with a copy of an identity document; and the second must include the subject of the Report. Both envelopes must then be placed in a third envelope with the words "Confidential to the Whistleblowing Committee" on the outside.

If the Report is submitted to persons other than the Whistleblowing Committee and it is clear that it is a Whistleblowing Report (e.g., explicitly marked "whistleblowing" on the envelope or in the subject or text of the communication), it should be forwarded, within seven days of its receipt and without retaining a copy thereof, to the Whistleblowing Committee, while simultaneously giving notice of said transmission to the Whistleblower.

6.2 Handling Anonymous Reports

In the case of Anonymous Reports, it is specified that they will not be processed in accordance with this Procedure, but they will in any case be recorded, retained and assessed by the Whistleblowing Committee if they are timely, substantiated, and supported by appropriate documentation. However, where the anonymous Whistleblower is subsequently identified and has suffered retaliation, the latter will be guaranteed the protections provided by this Procedure pursuant to Legislative Decree 24/2023.

However, although Anonymous Reporting is a viable alternative, it is recommended that Whistleblowers opt for named ones, for the benefit of speeding up investigations and maximizing their effectiveness.

6.3 Recording of Reports

All Reports are recorded in the Portal, which constitutes the summary database of the essential data regarding Reports and their management and also ensures the storage of all attached documents, as well as those submitted or acquired in the course of the analysis.

Consultation and management of the information on the Portal is limited to the members of the Whistleblowing Committee and to the staff of the offices that may be involved in the support activities referred to in this Procedure and/or to the specifically-appointed party outside the Group, authorized with specific accounts tracked through system logs.

On a transitional basis, and until the Portal is implemented, the documents related to the Reports or to the activities of analysis and management of the latter will be stored by the Whistleblowing Committee in a manner that ensures absolute confidentiality.

6.4 Preliminary assessments and classification of the Report

The Whistleblowing Committee shall provide the Whistleblower, also through the use of the Portal, an acknowledgement of receipt within seven days from the date of receipt of the Report.

Upon transmission of the acknowledgement of receipt, the Whistleblowing Committee verifies that the Report is suitable to be processed, i.e. that the Whistleblower is a person entitled to make the Report and that the subject of the Report falls within the scope of application described in Paragraph 5 of this Procedure.

Therefore, in the event that the Whistleblower is not entitled and/or the subject of the Report does not fall within the scope of application of the Decree, the Whistleblowing Committee may not initiate the procedure. The Report may be treated as ordinary and handled according to any procedures already in force at the Group Company involved, notifying the Whistleblower thereof.

Having verified that the necessary requirements are met, the Whistleblowing Committee assesses the admissibility of the Report. In order for the Report to be admissible, it is necessary that the latter contain the following information:

- the identification data of the Whistleblower (first and last name, place and date of birth), as well as an address to which subsequent updates may be sent;
- time and place in which the facts that are the subject of Reporting occurred and, therefore, a description of those facts, including details of the circumstantial news and, if applicable, the manner in which the Whistleblower became aware of the facts;
- the personal details or other elements that allow to identify the person to whom the reported facts are attributed.

The Report may, therefore, be deemed inadmissible for the following reasons:

- lack of the data that constitute the essential elements of the Report;
- manifest groundlessness of the facts referring to the breaches specifically provided for by the law;
- exposition of facts having a generic content such that they do not allow the offices or person in charge to understand them;
- the mere submission of documents without the actual Reporting of a breach.

In the event of an inadmissible Report, the Whistleblowing Committee will proceed to dismiss it.

Following the assessment on admissibility, the Whistleblowing Committee will consider:

- the initiation of the next stage of investigation;
- the closure of the Reports: i) manifestly ungrounded; ii) referring to facts and/or circumstances subject, in the past, to specific investigations previously concluded, where the preliminary assessments carried out do not reveal new information such as to require further investigation; iii) that are "detailed and verifiable", for which, in light of the results of the preliminary assessments carried out, there are no elements that support the start of the next stage of investigation; iv) "detailed and non-verifiable" for which, in light of the

results of the preliminary assessments carried out, it does not appear possible, on the basis of the analytical tools available, to carry out further investigations in order to assess the merits of the Report.

6.5 Investigation

The investigation stage of the Reporting process aims to:

- conduct specific in-depth assessments and analyses to verify the reasonable grounds of the reported factual circumstances;
- reconstruct the management and decision-making processes followed on the basis of the documents and evidence made available;
- provide any indications regarding the adoption of necessary remedial actions aimed at correcting possible control deficiencies, anomalies or improprieties detected in the business areas and processes examined.

Not included in the scope of analysis of the investigation, except to the extent of manifest unreasonableness, are merit or opportunity assessments, discretionary or technical-discretionary, of the decision-making and management aspects from time to time made by the corporate offices/positions involved, as these are reserved to the exclusive prerogative of the latter.

With the purpose of acquiring information, the Whistleblowing Committee has the power to:

- carry out, even directly, in-depth investigations by, for example, formally calling on and scheduling hearings with the Whistleblower, the Reported Party and/or the persons involved in the Report and/or otherwise informed about the facts, as well as by requesting from the aforementioned persons the submission of information reports and/or documents; the persons involved in the Report have the right to ask to be heard or to submit written observations or documents;
- acquire from the offices involved the necessary data, by engaging the relevant corporate Functions;
- make use of external experts or advisors, if deemed appropriate.

The Whistleblowing Committee informs the Supervisory Body before the closing of the investigation, insofar as it is within its competence (i.e. Reports concerning any wrongdoing provided for under Legislative Decree 231/01 or breaches of the 231 Organizational Model), in order to gather any needs for further assessment.

Within three months of the date of acknowledgment of receipt - or within three months of the date of expiration of the seven-day period for such notice - the Whistleblowing Committee shall provide feedback to the Whistleblower on:

- the dismissal of the Report stating the reasons therefor;
- the ascertainment of the grounds of the Report and its transmission to the relevant internal bodies;
- the activities carried out up to this moment if the investigation has not yet been completed and/or that planned to be carried out.

6.6 Closing of the Report

The Whistleblowing Committee shall examine the results of the preliminary investigation and:

- if the content of the Report is grounded, it refers the determination of any necessary measures to the relevant functions and in accordance with the system of powers of attorney in force. The Whistleblowing Committee is not responsible for any assessment of individual liabilities and any subsequent measures or proceedings;

- if areas of weakness and/or points for improvement in the Internal Control and Risk Management System come to light during the course of the investigation (regardless of the outcome), it may request the implementation of necessary improvement actions;
- if the Report is found to be ungrounded, it will proceed to dismiss it, by motivating its decision.

The Whistleblowing Committee then closes the Report, classifying it as "Grounded" or "Ungrounded" and "With Actions" or "Without Actions" whether they are for the improvement of the Internal Control System or otherwise (e.g. complaint to the judicial authorities).

6.7 Reporting

The Whistleblowing Committee shall inform, on an annual basis, the Board of Directors/Sole Director and, where present, the Board of Statutory Auditors of the Group Company to which the reported fact refers and, to the extent of its competence, the Supervisory Body (i.e. Reports concerning any wrongdoing provided for under Legislative Decree 231/01 or breaches of the 231 Organizational Model), on the status of the Whistleblowing Reports received, with details of any assessments carried out and their outcomes, upon issuing its periodic reports.

These periodic reports must provide for the sending of the following documents:

- prospectus containing an indication of the number of Reports received and their status (Report submitted for assessment / Report to be submitted);
- summary prospectus containing the type of Report received (open/anonymous), status, subject, outcome of the activities carried out and any actions taken;
- any indications regarding necessary corrective measures on the areas and business processes examined, adopted by the relevant management, which is informed of the outcome of the analyses.

In addition, if at the outcome of the investigation unequivocal elements emerge that indicate the soundness and particular seriousness of the subject of the Report and/or possible cases of criminal offenses or civil liability, the Whistleblowing Committee shall promptly inform the Board of Directors/Sole Director and, where present, the Board of Statutory Auditors of the Company to which the reported fact refers, in order to allow any actions deemed appropriate by the management body.

Reports that are closed, insofar as they are manifestly ungrounded, will be assessed by the Whistleblowing Committee together with the other relevant corporate offices in order to verify whether the Report was made with the sole intention of harming the reputation or damaging or otherwise prejudicing the Reported Party, for the purpose of taking appropriate action against the Whistleblower.

6.8 Record-keeping and retention

The information and any other personal data acquired are processed, including in the context of the Portal, in compliance with the confidentiality obligations set forth in Article 12 of Legislative Decree 24/2023 and the principle set forth in Article 5(1)(e) and Articles 5(1)(c) and 25 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) as well as Article 3(1)(e) of Legislative Decree No. 51 of 2018. Personal data that are clearly not useful for the processing of a specific Report shall not be collected or, if accidentally collected, shall be deleted immediately.

In order to ensure the management and traceability of the Reports and consequent activities, the Whistleblowing Committee is in charge of preparing and updating all information regarding the Reports and of ensuring – by making use of the Portal and its features - the storage of all related

supporting documents for the time strictly necessary for their processing and in any case for no more than 5 years, starting from the date of communication of the final outcome of the Report.

The original copies of the Reports received in paper form are kept in a special protected environment.

6.9 Handling of special cases and potential conflicts of interest

Where the reported facts concern:

- one or more members of the Whistleblowing Committee (cases in which the manager of the Report coincides with the Whistleblower, the Reported Party or is involved in the facts that are the subject of the Report), the member of the Whistleblowing Committee not involved in the facts that are subject of the Report will inform the CEO of IDB Holding S.p.A. The latter will assess whether to entrust the investigation to the Whistleblowing Committee with the exclusion of the person(s) involved or whether to handle it directly, in accordance with this Procedure, also with the support of the same external consultant;
- one or more members of the Board of Directors and/or of the Board of Statutory Auditors of the Group Company concerned, the Whistleblowing Committee shall inform without delay the Chairman of the Board of Directors and/or the Chairman of the Board of Statutory Auditors and/or the Chairman of the Supervisory Body of the Group Company concerned, about the initiation of the necessary investigation aimed at assessing the soundness of the Report, also with the support of the relevant corporate offices and/or external consultants.

In the case of additional and different circumstances in which a member of the Whistleblowing Committee has a conflict of interest, it is his or her responsibility to declare the conflict and refrain from the activities of managing the Report.

6.10 Training and information

The Whistleblowing Committee is responsible for promoting, over time, the necessary training and information activities addressed to the recipients of this Procedure. Personnel are, in addition, trained on the usefulness of the process, the tools to support it, and the guarantees and protections for those involved.

7 Guarantees and Protection

7.1 Protection of the Whistleblower's identity

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

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

In particular, the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may be disclosed only with the Whistleblower's express consent:

- within the framework of disciplinary proceedings, if the allegation is based, in whole or in part, on the Report, and knowledge of the identity of the Whistleblower is essential for the defence of the Reported Party;
- within the framework of the proceedings initiated as a result of Internal or External Reports, if the disclosure of the identity of the Whistleblower or of any other information from which such identity may be inferred, directly or indirectly, is also essential for the defence of the Reported Party.

To this end, in such cases, prior written notice shall be given to the Whistleblower of the reasons for the disclosure of the confidential data.

The Whistleblowing Committee and the functions from time to time in charge and/or a person outside the Group involved in the management of the Reports shall be bound by the confidentiality of the identity of the Whistleblower, the Reported Party and the Facilitator and/or of the persons in any way mentioned in the Report, the content thereof and the related documentation.

Confidentiality is also guaranteed to those who report before the commencement or after the termination of an employment relationship, or during the probationary period, if said information was acquired in the Work Context or during the selection or pre-contractual stage.

Confidentiality shall also be guaranteed vis-à-vis the identity of the Reported Party and/or the persons mentioned in the Report, as well as with regards to the identity and assistance provided by the Facilitators, with the same guarantees provided for the Whistleblower.

Any breach of the obligation of confidentiality, subject to the exceptions mentioned above, may result in the imposition of administrative penalties by ANAC against the persons liable therefor, as well as in the adoption of disciplinary measures by the Human Resources Department in accordance with the provisions of the disciplinary system included in the Organizational Models of the Group Companies.

7.2 Protection measures

With respect to the Whistleblower, any acts of retaliation, understood as any behaviour, act or omission, even if only attempted or threatened, carried out by reason of the internal or external Whistleblowing / Public Disclosure / complaint, which causes or may cause to the Whistleblower, directly or indirectly, unfair harm, is prohibited. Protection is also provided to the anonymous Whistleblower who believes that he or she has suffered retaliation and has been subsequently identified.

The protection measures apply within the limits and under the conditions set forth in Chapter III of Legislative Decree No. 24/2023 and are also extended to:

- the Facilitators, the persons in the same Work Context as the Whistleblower who are linked to the latter by a stable emotional relationship or kinship relationship within the fourth degree, the work colleagues of the Whistleblower who work in the same Work Context and who have a habitual and current relationship with the latter;
- entities owned by or for which the Whistleblower works, as well as entities that operate in the same Work Context as the Whistleblower.

Anyone who believes that he or she has been retaliated against by reason of a Report may notify ANAC.

Any retaliatory acts taken by reason of a Report are null and void, and persons who have been dismissed because of a Report have the right to be reinstated in their jobs in accordance with the rules and regulations applicable to the worker.

7.3 Protection of the Reported Party and liability of the Whistleblower

One of the aims of this Procedure is also the protection of the Reported Party from any form of abuse of the Whistleblowing tools made available by the Group Companies (e.g. ungrounded Reports submitted with malice or gross negligence).

To this end, the Group Company to which the Report refers ensures the confidentiality of the Reported Party's identity for the entire duration of the Report's management process and protects him or her from unjustified disciplinary actions, harassment in the workplace, and any other form of retaliation that results in intolerable working conditions based solely on the mere existence of a Report.

The protections indicated in the preceding paragraph should in no way be understood as a form of impunity for the Whistleblower: each Group Company discourages any form of abuse of this Procedure and the use of Reports for purposes other than those described herein, by undertaking to adopt (under Article 16(3) Legislative Decree 24/2023) appropriate sanctions and disciplinary measures (see Paragraph 8) against those who make, with malice or gross negligence, Reports that prove to be ungrounded, manifestly opportunistic and/or made for the sole purpose of harming the Reported Party or any other persons.

This Procedure is therefore without prejudice to the Whistleblower's criminal liability in the event of a Report made in bad faith or with gross negligence, and the obligation to compensate (pursuant to Article 2043 of the Civil Code) for any damages caused by the aforementioned unlawful conduct.

In cases where the aforementioned liabilities are established, a disciplinary sanction shall also be imposed on the Whistleblower and complainant.

7.4 Processing of personal data

Any processing of personal data, including any communication between and to the relevant Authorities, processed within the scope of this Procedure, shall be carried out, according to Article 13 of Legislative Decree 24/2023 in accordance with Regulation (EU) 2016/679 and Legislative Decree of 30 June 2003 as subsequently amended and supplemented.

Further details and information can be found in the information notice provided in accordance with Articles 13 and 14 of the GDPR.

8 Sanctions and disciplinary measures

At the outcome of the investigation and in relation to the different categories of parties, the Group, having ascertained liabilities arising from the breach of this Procedure, shall administer the following sanctions and disciplinary measures:

- implementation of the disciplinary and penalty system for Personnel (in line with the provisions of the Management and Control Organizational Models of the Group Companies). Disciplinary measures will be proportionate to the extent and seriousness of the unlawful conduct ascertained, and may lead to termination of employment in the most serious cases;
- termination of existing relationships for suppliers/consultants;
- review of qualification status for suppliers/consultants.

9 External Reports and public disclosure

Lastly, Legislative Decree 24/2023 has provided for the possibility, upon the meeting of specific conditions set forth therein, to make External Reports through the channel managed by ANAC,

as well as to make public disclosures through the press or through electronic or broadcasting media capable of reaching a large number of people.

Breaches of EU law may be reported via the external whistleblowing channel and by public disclosures within the limits set forth in this Procedure.

External Reports may be made when:

- the internal channel, although mandatory, is not active or does not comply with applicable law requirements;
- the Whistleblower has already made an Internal Report and the latter has not been followed up on within the time frame provided by the law;
- the Whistleblower has reasonable grounds to believe that, if he or she made the Internal Report, it would not be effectively followed up on or it could result in the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may pose an imminent or obvious danger to the public interest.

It is under the Whistleblower's responsibility to assess the occurrence of any of the circumstances listed above before proceeding with an External Report.

External Reports shall be made by the Whistleblower directly to ANAC through the appropriate channels made available by the Authority on the institutional website at the following link: www.anticorruzione.it.

Finally, the Whistleblower has the right to publicly disclose Information on breaches falling within the scope of this Procedure, through the press or through electronic media or other means of dissemination capable of reaching a large number of people, provided that he or she:

- has previously made an unsuccessful Internal or External Report;
- has well-grounded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest;
- has well-grounded reasons to believe that the External Report may pose a risk of retaliation or may not be effectively followed up on due to the specific circumstances surrounding the case.

10 Guide for employees

In case of any doubts, requests or needs, please refer to the Legal Department for necessary support.