



WHISTLEBLOWING PROCEDURE

Irca Group

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1. DEFINITIONS

Words and expressions with capitalized initials have the meaning given to them in this paragraph 1.

Terms and expressions defined in the plural are also understood to be defined in the singular and vice versa.

ANAC: the National Anti-Corruption Authority.

Whistleblowing Channels: the channels made available by the Company to forward Reports in an appropriate and timely manner. In line with the provisions of Article 4 of the Whistleblowing Decree, this channel guarantees, by means of information technology, the confidentiality of the identity of the Reporting Party.

Code of Ethics: the document adopted by the Company and/or the other Group Companies by which the set of rights, duties and responsibilities of the same are enunciated with respect to all parties with whom they enter into relations for the achievement of their corporate purpose. The Code of Ethics sets reference ethical "*standards*" and behavioral norms that the recipients of the Code of Ethics must abide by, also for the purpose of preventing and suppressing offenses.

Privacy Code: the Legislative Decree No. 196 of June 30, 2003, Code on the Protection of Personal Data, laying down provisions for the adaptation of the national system to the GDPR, on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC," and its subsequent additions and amendments.

Whistleblowing Committee or Ethics Committee: the committee composed of the following: CEO of IRCA S.p.A., Global General Counsel, Global CFO, Global HRO, ESG Manager, Global COO, EMEA General Manager, US General Manager.

Recipients: the persons to whom this Whistleblowing Procedure *is* addressed: (a) Subordinates: persons subject to the direction or supervision of the persons referred to in point (a), including volunteers and paid and unpaid trainees, who work at the Company or other Group Companies; (b) Senior Persons: Persons who hold positions of representation, administration or management of the Company or one of its units with financial and functional autonomy or of the other Group Companies or their units with financial and functional autonomy, as well as persons who exercise, even de facto, management or control (*e.g.* shareholders, auditors, etc.); (c) External Parties: contractual counterparties of the Company (or of the other Group Companies) with which it enters into a contractually regulated form of collaboration (*e.g.* business *partners*, professionals, suppliers, self-employed workers, consultants, agents, etc.).

Decree 231: Legislative Decree No. 231 of June 8, 2001, and its subsequent additions and amendments.

Whistleblowing Decree: the Legislative Decree No. 24 of March 10, 2023, on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws."

Whistleblowing Directive: The Directive (EU) No. 2019/1937 of the European Parliament and of the Council of October 23, 2019 concerning the protection of persons who report breaches of Union law.

Public Disclosure: putting information about violations in the public domain through print or electronic media or through means of dissemination that can reach a large number of people.

Facilitator: this is an individual who assists the Reporting Party in the Reporting process, operating within the same work environment and whose assistance must be kept confidential.

GDPR: the Regulation (EU) 2016/679 on the protection of individuals with regard to the processing of personal data and on the free movement of such data.

Reporting Manager: the person in charge of handling the Report. For Irca, this role is covered by the Whistleblowing Committee. For the other Group Companies, this role is covered by the Whistleblowing

Committee, according to the provisions within the *Service Agreement* signed by Irca and the other Group Companies.

Alternative Reporting Manager: the person in charge of managing the Report in case of conflict of interest. For Irca, this role is filled by the Company's SB. For the other Group Companies, this role is filled by Irca's SB, according to the provisions within the *Service Agreement* signed by Irca and the other Group Companies.

Group: the Company and parent, subsidiary, associated or otherwise affiliated companies with respect to the Company.

Violation Information: information, including reasonable suspicions, regarding violations committed or which, based on concrete evidence, could be committed in the organization with which the Reporting Party has a legal relationship under the terms of the Whistleblowing Procedure, as well as elements regarding conduct aimed at concealing such violations.

ANAC Guidelines: "Guidelines on the Protection of Persons Reporting Violations of EU Law and the Protection of Persons Reporting Violations of National Regulatory Provisions. Procedures for the submission and management of external reports" issued by ANAC in Resolution No. 311 of July 12, 2023.

Model 231: the organization, management and control model required by Decree 231 adopted by Irca.

SB: the Supervisory Board, established pursuant to Decree 231, of the Company.

Whistleblowing Procedure: the present procedure.

Retaliation or Retaliatory Measures: any conduct, act or omission, even if only attempted or threatened, carried out by reason of the reporting, reporting to the judicial or accounting authority, or Public Disclosure and which causes or may cause the Reporting Party or the person who made the report, directly or indirectly, unjust harm.

Reporting Party: the person making the Report.

Reported Person: the natural or legal person mentioned in the Report or External Report or Public Disclosure as a person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation.

Report: collectively all communications, written or oral, of information about violations.

Anonymous Report: when the identity of the reporter is not known or otherwise identifiable.

Internal Report: the communication, written or oral, of information about violations, submitted through the Internal Reporting Channels provided for in the Procedure in paragraph No. 6;

External Report: the communication, written or oral, of information about violations, submitted through the external reporting channels indicated Whistleblowing Procedure in Paragraph No. 10.

Significant Report under the Whistleblowing Decree: pursuant to Articles 2 and 3 of the Whistleblowing Decree for private sector entities, such as the Company, the violations subject to reporting refer to conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity and that consist of: (i) illegal conduct relevant under Legislative Decree no. 231/2001, violations of the models adopted under Legislative Decree no. 231/2001; (ii) offenses that fall within the scope of the European Union or national acts indicated in the annex to the Whistleblowing Decree or national acts that constitute implementation of the European Union acts indicated in the annex to the Whistleblowing Directive, although not indicated in the annex to the Whistleblowing Decree, relating to the following sectors: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; 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 security of networks and information systems; (iii) acts or omissions affecting the financial interests of the European Union referred to in Article 325 of the Treaty on the

Functioning of the European Union specified in relevant secondary legislation of the European Union; (iv) acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of the European Union's competition and state aid rules, as well as violations affecting the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law; (v) acts or conduct that frustrates the object or purpose of the provisions set forth in the European Union acts in the areas indicated in (ii), (iii) and (iv) .

Ordinary Whistleblowing: are those reported violations that refer to conducts, acts or omissions that do not fall within the scope of application set forth in the Whistleblowing Decree that nevertheless relate to: (a) a crime or misdemeanor, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by Italy; (b) a violation of a unilateral act of an international organization adopted on the basis of a duly ratified international commitment; (c) a violation of a law or regulation ; (d) a violation on safety, integrity, quality and legal conformity of products.

Company or Irca: Irca S.p.A., headquartered at 5 Via degli Orsini, 21013 Gallarate (VA), VAT No. 09684290969.

Group Companies: all Group Companies, as defined above, with the exception of Irca.

Violations: the behaviors and offenses referred to by the Whistleblowing Procedure in Paragraph No. 5.

2. PURPOSE

The Group intends to promote a corporate culture characterized by correct behavior and a good *corporate governance* system; for this reason, the Group recognizes the importance of having a Whistleblowing Procedure governing the handling of Reports of illegitimate behavior by Recipients. The Whistleblowing Procedure therefore defines appropriate communication channels for the receipt, analysis, and processing of Reports of illegitimate behavior within the Group. These Whistleblowing channels, and the related Whistleblowing Handlers, are differentiated depending on whether the Whistleblowing concerns Irca or the other Group Companies.

Recent interventions by European and Italian legislators have regulated *whistleblowing* systems, already known internationally, and referred to as *whistleblowing* systems (the term comes from the phrase "*to blow the whistle*").

The purpose of the Whistleblowing Procedure is to regulate the methods of communication and management of reports concerning alleged wrongdoing and irregularities in the Group's business, in order to ensure that all appropriate actions are taken and measures are made operational to prevent their recurrence.

In particular, the Whistleblowing Procedure implements the provisions of the Whistleblowing Decree, which, in implementation of Directive (EU) 2019/1937, has comprehensively regulated the application of this tool at the national level by coordinating the regulations with the relevant provisions of Decree 231.

The Whistleblowing Procedure meets the requirements of the Whistleblowing Decree and the Whistleblowing Directive.

3. RECIPIENTS OF THE WHISTLEBLOWING PROCEDURE

The Whistleblowing Procedure is addressed to the Recipients. Specifically:

- to members of the corporate bodies of the Company or other Group Companies, as well as to anyone having a formal qualification (of direction, management and control of the Company, other Group Companies or one of their organizational units) that can be ascribed to the definition of "senior persons."

- to individuals who exercise such functions (of direction, management and control) even if only *de facto*;
- to all employees, including executives and apprentices, of the Company or other Group Companies;
- to individuals who, although not linked to the Company or the other Group Companies by an employment relationship, carry out their activities in the interest and on behalf of the Company or the other Group Companies, under the direction of the same (e.g., coordinated and continuous collaborators, atypical and internship collaborators, para-subordinated workers in general);
- to anyone acting in the name and on behalf of the Company or other Group Companies and/or under their direction and supervision;
- to external parties who, although not belonging to the Company or other Group Companies, by virtue of contractual relationships, cooperate with the Company or other Group Companies for the realization of its activities. External parties include, but are not limited to: self-employed workers; professionals; consultants; suppliers; business partners.

4. NORMATIVE CONTEXT OF REFERENCE

The Whistleblowing Decree, which came into effect as of March 30, 2023, fully regulates the so-called "*whistleblowing*" tool, which was already introduced by and previously regulated by Law No. 179 of November 30, 2017 and the provisions of Article 6 of Decree 231, providing for the obligation of certain entities (both public and private) - which also includes the Company and other Group Companies - to:

- Establish specific Internal Reporting Channels, such that Reports can be made in written form, including by computer, or orally, through telephone lines or voice messaging systems, or, at the request of the Reporting Party, through face-to-face meetings;
- Ensure the confidentiality of the identity of Reporting Parties, persons involved and/or otherwise mentioned in the report, and related documentation;
- Entrust the management of the Reporting Channels to an autonomous internal office, or to an autonomous external party, providing for the use of specifically trained personnel;
- Evaluating and investigating the Reports, gathering the necessary additional information, and taking any measures, including disciplinary measures, against the Reported Person (if the Report turns out to be well-grounded) or the Reported Person (if the Report turns out to be ungrounded due to malice or gross misconduct);
- Not to take any retaliatory measures against the Reporting Party (provided the Report is not instrumental, in malice or carried out with gross negligence);
- to clearly and effectively inform the recipients of the Whistleblowing Procedure, ensuring the widest dissemination and accessibility of the same to its employees and also to any additional parties (suppliers, consultants, self-employed workers, etc.) that have relations with the Company or other Group Companies.

The legislator has stated that special "*internal channels*" must be provided within the entities to which the regulations apply, to receive and process Reports. The use of these channels is encouraged, as they are closer to the origin of the matters covered by the Report. The preference given to internal channels is also evident from the fact that, only where special conditions specifically provided for are met, then Reporting Parties may have recourse to the "*external channel*" provided by ANAC (see *below*, para. 10).

In order to make it possible to choose the most appropriate Reporting Channel depending on the circumstances of the case, and thus to ensure broader protection, Public Disclosure has also been provided for under certain conditions (see *below*, para. 11). This is without prejudice to the power (and in some cases the duty) to go to the judicial authorities if the conditions are met (see *below*, para. 12).

Finally, on the subject of whistleblowing, the Guidelines approved by the ANAC with its resolution of July 12, 2023, which can be easily consulted by accessing the institutional website of the ANAC itself, and in

particular the "*Consulta documenti*" section, or directly through the following link <https://www.anticorruzione.it/-/del.311.2023.lince.guida.whistleblowing>, are also of relevant value.

5. GENERAL PRINCIPLES

The Whistleblowing Procedure is based on the following pillars: (i) protection from Report made in malice; (ii) protection of the Reporting Party; (iii) protection of the Reporting Party from Report made in malice; and (iv) protection of the confidentiality of the Report. Persons involved in the Whistleblowing Procedure operate in compliance with the regulatory and organizational system, internal powers and delegations, and are required to operate in accordance with applicable laws and regulations and in accordance with the principles below:

- **KNOWLEDGE AND AWARENESS** - The Whistleblowing Procedure is a key element in order to ensure full awareness for effective monitoring of risks and their interrelationships and to guide changes in strategy and organizational context.
- **PROTECTION OF THE REPORTING PARTY FROM REPORTS IN "MALICE"** - All subjects are required to respect each other's dignity, honor and reputation. To this end, the Reporting Party is required to declare whether it has a private interest related to the Reporting. More generally, the Company and the other Group Companies guarantee adequate protection from Reports in "malice" censuring such conduct and informing that Reports sent with the purpose of harming or otherwise causing prejudice, as well as any other form of abuse, are a source of liability, in disciplinary and other competent places. In the context of Relevant Reports under the Whistleblowing Decree, the reported persons enjoy the protections provided by the Whistleblowing Decree.
- **IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGMENT** - All individuals who receive, review and evaluate Reports possess moral and professional requirements and ensure the maintenance of the necessary conditions of independence and due objectivity, competence and diligence in the performance of their activities.

6. CONTENT OF REPORTS

Reports must be substantiated and based on precise and concordant facts.

Reports must be sent through the appropriate channels depending on whether the Report involves Irca or other Group Companies (see Section 7 of this Whistleblowing Procedure).

The Reporting Party must provide all possible elements within its knowledge that are useful to enable the persons in charge to proceed to the due and appropriate verifications and ascertainments to corroborate the merits of the facts on which the Report is based, although it is not essential that the Reporting Party have sufficient evidence to prove the reported fact.

Therefore, it is hoped that the Reports will contain the following elements:

- the details of the person making the Report, with an indication of the position or function held within the Company or other Group Companies, or otherwise of its relationship with them;
- A clear and complete description of the facts on which the Report is based;
- if known, the circumstances of time and place under which the reported acts were committed or might be committed;
- if known, the personal details or otherwise identifying the person to whom the reported conduct is ascribed (e.g., title, scope or sector in which he or she carries out the activity);
- An indication of any other individuals who may report on the facts that are the subject of the Report;
- Any documents that can confirm the validity of the reported facts;
- Any other information that can provide feedback about the existence of the reported facts.

The possibility of submitting Anonymous Reports is allowed, considering that, if further information is needed to verify the reported violations, the condition of anonymity could result in the impossibility of establishing contact with the (anonymous) Reporting Party and, where it is not possible to independently ascertain the facts, lead to the filing of the verification. In any case, as further explained in the relevant section (see *below*, para. 12), the protections provided by the legislation (and the Whistleblowing Procedure) against Retaliatory Measures are extended, when the conditions are met, also to anonymous Reporting Parties whose identity has nevertheless emerged as a result of the Report.

The Whistleblowing Procedure applies both to the handling of Significant Reports, pursuant to the Whistleblowing Decree, and to the handling of Ordinary Reports, but the protections provided by the Whistleblowing Decree will be applicable, under the conditions provided therein, only to the former.

Pursuant to Articles 2 and 3 of the Whistleblowing Decree for private sector entities, such as the Company and other Group Companies, violations subject to Report refer to conduct, acts or omissions that harm the public interest or integrity of the public administration or private entity and consist of:

- (i) illegal conduct relevant under Decree 231, violations of any 231 Models adopted by the Company or other Group Companies;
- (ii) offenses that fall within the scope of the European Union or national acts specified in the Annex to the Whistleblowing Decree or national acts that constitute implementation of the European Union acts specified in the Annex to the Whistleblowing Directive, although not specified in the Annex to the Whistleblowing Decree, related to the following areas: public procurement; financial services, products and markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; 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 Union referred to in Article 325 of the Treaty on the Functioning of the EU specified in the relevant secondary legislation of the European Union;
- (iv) acts or omissions concerning the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of EU competition and state aid rules, as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- (v) Acts or conduct that frustrate the object or purpose of the provisions set forth in European Union Acts in the areas indicated in (ii), (iii) and (iv).

In Companies that have adopted a 231 Model, if the ordinary channels of communication with the Supervisory Board are used (e.g., e-mail box provided as part of the information flows) the Report will in any case be handled in accordance with the provisions within the Whistleblowing Procedure and will receive the protection provided by the Whistleblowing Decree in the presence of the conditions established therein and also referred to *below* (para. 14).

7. INTERNAL REPORTING CHANNELS

The Group, in accordance with current regulations, provides the following channels for Internal Reporting, diversified according to whether they concern Irca or the other Group Companies (see **Annex 1**):

(a) AN INFORMATION TECHNOLOGY PLATFORM

- For Irca: https://whistleblowersoftware.com/secure/_irca
- For other Group Companies: https://whistleblowersoftware.com/secure/_ircagroup

The platform allows Reports to be made either in written form or by voice recording. If the Reporting Party believes that there is a conflict of interest (see paragraph 9 of this procedure), even if only potential, due to the involvement of the Reporting Manager in relation to the reported facts (e.g., as witnesses; as alleged perpetrators; etc.) it is possible to send the Report, again through the platform, directly to the Alternative Reporting Manager who will replace the Reporting Manager in all activities under this procedure.

- Provision is made for the possibility of conducting such transactions also on an anonymous basis, without prejudice to what has already been noted in paragraph 5 regarding the limitations on fact-finding potentially arising from this condition.
- You may attach additional documentation to support your Report.
- With the entry of the Report, the Reporting Party is issued a special code (password) that allows him or her to keep in touch with the Reporting Manager (in cases of conflict of interest, the Alternative Reporting Manager) and, if necessary, provide further information and/or agree to an in-person meeting.
- The notice of taking charge of the Report will be communicated to the Reporting Party, through the same channel, within 7 days of its making.
- Within 3 months of receipt of the notice of taking charge of the Report, the Report Manager (in cases of conflict of interest, the Alternative Reporting Manager) will provide an feedback to the Report, again through the same channel, to the Reporting Party.

(b) A MAILING ADDRESS for receipt of any Reports (and any attachments).

- Reports should be sent to the following address: Viale Danimarca, 30 21013 - Gallarate (VA), indicating on the outside of the envelope that the ordinary mail is addressed to the attention of:
 - Irca Reporting Manager (if the Report concerns Irca);
 - Reporting Manager of other Group Companies (if the Report concerns other Group Companies).

With the text "CONFIDENCIAL".

In case the facts included in the Report concern the Reporting Manager of Irca or the other Group Companies, they should be sent, with the same wording, respectively to the attention of:

- Alternative Reporting Manager of Irca (if the Report concerns Irca);
- Alternative Reporting Manager of the other Group Companies (if the Report concerns the other Group Companies).

With the text "CONFIDENCIAL".

- Where a contact is indicated to locate the Reporting Party, it will receive a notice for the taking in charge of the Report, within 7 days, and it will receive feedback within the same timeframe as for the information technology procedure.

(c) AN IN-PERSON MEETING within a reasonable time.

- To be requested in one of the ways mentioned in points (a) and (b) above, that is, by communicating to the Reporting Manager's mailbox at the following addresses:
 - whistleblowingirca@irca.eu (if the Report concerns Irca);
 - whistleblowingcontrollate@irca.eu (if the Report concerns other Group Companies).In case the Report concerns the Reporting Manager, the communication should be addressed to the mailbox of the Alternative Reporting Manager at the following e-mail addresses:
 - gestorealternativo@irca.eu (if the Report concerns Irca);

- gestorealalternativocontrollate@irca.eu (if the Report concerns other Group Companies).

The Group in order to facilitate the receipt of Reports prepares the various channels of communication, including the IT platform (see *supra* lett. (a)), which is considered preferential and suitable to ensure the confidentiality of the identity of the Reporting Party.

When submitting a Report, Reporting Parties are encouraged to provide as much detailed information as possible. Providing accurate information allows a more efficient investigation of the Report.

The possibility of making an External Report to the ANAC, as well as of making a Public Disclosure and/or complaint to the judicial authorities, remains, of course, subject to the conditions provided for in the regulations and described in the following paragraphs (see *below*, paras. 11, 12 and 13).

Any Reports that are received outside of the above channels and/or to parties other than the one competent to examine them will be forwarded, within 7 days of their receipt, to the Reporting Manager giving simultaneous notice to the Reporting Party.

8. REPORTING MANAGEMENT PROCESS

The verifications and investigations following the receipt of the Report shall be carried out by the Reporting Manager (or, in case of conflicts of interest, by the Alternative Reporting Manager) with the possible support of the corporate bodies from time to time affected by the Report and/or external consultants without prejudice to the protection of the confidentiality of the Reporting Party, the person involved and the information referred to in the Report.

If the outcome of the verifications carried out reveals that the Report is well-grounded, disciplinary proceedings may be instituted against the Reported Person in accordance with the regulations, any applicable collective bargaining agreements (and the 231 Model, where adopted).

More specifically, the Report management process is structured as follows (see **Appendix 2**):

(a) **STEP 1 - INITIATION OF THE INVESTIGATION:** the process of handling the Report is initiated the moment the Reporting Manager becomes aware of the Report through the above-mentioned information channels. As soon as the Report is received, and in any case within 7 days from the date of receipt, the Reporting Manager:

1. assesses whether there are any conflicts of interest that could undermine independence and impartiality in the management of the Report. Some examples of conflicts of interest:
 - one or more members of the Reporting Manager are the alleged perpetrators of the violation;
 - one or more members of the Reporting Manager have a potential interest related to the Report such that impartiality and independence of judgment are compromised;
 - one or more members of the Reporting Manager are witnesses to the facts described in the Report.
2. issues the Reporting Party with an acknowledgement of receipt of the Report.

In the event of a Report on one or more components of the Reporting Manager (see paragraph 9 of this procedure) the Reporting Party may send the Report to the Alternative Reporting Manager, through the appropriate option available on the platform within this procedure, who will replace the Reporting Manager in the activities described in this procedure. As soon as the Report is received, and in any case within 7 days from the date of receipt, the person who receives the Report must check for any conflicts of interest, even if not indicated by the Reporting Party, and issue the Reporting Party with an acknowledgement of receipt of the Report.

- (b) STEP 2 - PRELIMINARY ASSESSMENT: the Reporting Manager (or, in case of conflicts of interest, the Alternative Reporting Manager), after Step 1, makes an initial assessment regarding relevance under the Whistleblowing Decree. At the outcome it may decide to:
1. Ask the Reporting Party for further information especially if what is reported is not adequately specific to assess the relevance of the Report under the Whistleblowing Decree; or
 2. filing:
 - in case of a Report that is not relevant under the Whistleblowing Decree; if relevant to other issues concerning the Company's business, inform the relevant corporate functions/organs;
 - For manifest groundlessness/absence of suitable evidence to justify findings;
 - if it ascertains the generic content of the Report such that the facts cannot be understood and/or the supporting documentation is not appropriate;
 3. proceed to the assessment of the merits in the presence of a Significant Report under the Whistleblowing Decree.

In any case, the Reporting Manager (or, in the case of conflicts of interest, the Alternative Reporting Manager) must provide the feedback to the Reporting Party within 3 months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within 3 months from the expiration of the 7-day period from the date of submission, in the case of preliminary filing.

- (c) STEP 3 -ASSESSMENT ON THE MERITS: the Reporting Manager (or, in case of conflicts of interest, the Alternative Reporting Manager), after Step 2, having considered the significance of the Report with respect to the Whistleblowing Decree, proceeds:

1. with the activity of investigation and analysis of the merits, including through the support of the competent corporate functions and/or through the help of external consultants in compliance with the principles of impartiality and confidentiality (according to the provisions of Article 12 of the Whistleblowing Decree) and disposing of the necessary economic resources, as well as with any activity deemed appropriate, including the hearing of the Reporting Party and/or any other individuals who may give information on the facts reported;
2. to formalize within 3 months from the date of the acknowledgement of receipt, or if missing that within 3 months from the expiration of the 7-day period from the date of submission of the Report, the results of the investigations carried out in an appropriate document. This document must indicate, by way of example and not limited to, the following:
 - Report's data, already reporting the preliminary assessment;
 - the audits carried out, the outcomes of the audits and any third parties (internal and/or external to the Company) involved in carrying out the audits;
 - The summary assessment with specific indication of the verified or unverified misconduct and related assessments;
3. to provide feedback to the Reporting Party.

- (d) STEP 4 - CONCLUSION OF THE INVESTIGATION: once the activities under Step 3 have been performed, the Reporting Manager (or, in the case of conflicts of interest, the Alternative Reporting Manager) must communicate the outcome, through a written report detailing the activity carried out, to the Board of Directors.

1. in case of a negative outcome by filing the investigation;
2. in case of a positive outcome possibly suggesting the application of possible disciplinary sanctions and/or actions against individuals outside the company organization.

On the other hand, as far as the Reported Person is concerned, communication about the initiation and outcome of the investigation takes place only in the event that there is a need to take specific measures against

it and in any case, in compliance with the Workers' Statute and the relevant NCBA's, or due to investigative needs.

- (e) STEP 5 - MONITORING AND FOLLOW-UP ACTIONS: if Step 4 reveals the need for corrective actions on the internal control system, it is the responsibility of the *management* of areas/processes being audited to draw up a plan for the removal of the critical issues detected; the Reporting Manager (or, in case of conflicts of interest, the Alternative Reporting Manager), monitors the status of implementation of corrective actions through "*follow-up*."

The Reporting Manager shall keep track of all Reports received, including but not limited to the following: (i) type of Report received (*i.e.*, administrative irregularities, fraud, bribery, etc.); (ii) Reported Person and Reporting Party; (iii) date of receipt and assessment of the Report; and (iv) assessment made and its reasoning.

Documentation related to Reports, prepared and/or received during the Reports management process, is strictly confidential. Such documentation is filed and stored in compliance with applicable regulations by the Reporting Manager through the use of the platform. For the purposes of this procedure, documentation pertaining to Reports is shared, where necessary, through methods designed to ensure compliance with the confidentiality obligations provided for under the Whistleblowing Decree.

The Reports and related documentation are kept for the time necessary for the processing of the Report and in any case no longer than 5 years from the date of the communication of the final outcome of this Whistleblowing Procedure, in compliance with the confidentiality obligations set forth in Article 12 of the Whistleblowing Decree and the principle set forth in Articles 5(1)(e), of the GDPR and 3, paragraph 1, letter e), of the Privacy Code, without prejudice to longer retention periods determined by requests/orders from the Authorities or the defense of the rights of the Company or other Group Companies in court.

9. CONFLICT OF INTEREST

Should the Whistleblowing involve, even indirectly (*e.g.*, as witnesses to the facts), one or more members of the Reporting Manager, thereby undermining the independence and impartiality in the handling of the Report, the Reporting Manager will be substituted in the task of handling the Report. The management and evaluation activities described within the Whistleblowing Procedure will be carried out by the Alternative Reporting Manager.

Once the conflict of interest, even if potential, is detected, members of the Reporting Manager are inhibited from viewing any information relevant to the Report and are prohibited from managing and/or influencing the Report in any way.

10. OBLIGATION OF CONFIDENTIALITY

Reports (and the information contained therein) may not be used beyond what is necessary to adequately follow up on them.

The identity of the Reporting Party and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Reporting Party, to persons other than those competent to receive or follow up the Reports, who are expressly authorized to process such data pursuant to Articles 29 and 32(4) of the GDPR and Article 2-*quaterdecies* of the Privacy Code.

The Group adopts the same safeguards as those provided to guarantee the privacy of the Reporting Party even for the alleged perpetrator of the violation, without prejudice to any additional form of liability provided for by law that imposes the obligation to disclose the name of the Reported Person (*e.g.*, requests by judicial authorities, etc.).

Within the scope of disciplinary proceedings, the identity of the Reporting Party may not be disclosed, where the allegation of the disciplinary charge is based on investigations separate and additional to the Report, even if consequent to the Report.

If the charge is based, in whole or in part, on the Report and knowledge of the identity of the Reporting Party is indispensable for the defense of the accused, the Report will be usable for the purposes of disciplinary proceedings only if the Reporting Party expressly consents to the disclosure of its identity.

In this case, notice shall be given to the Reporting Party by written communication of the reasons for the disclosure of the confidential data when the disclosure of the identity of the Reporting Party and/or the information from which it can be derived is also indispensable for the defense of the Reported Person.

The Reporting Manager also protects the identity of the persons involved and the persons mentioned in the Report until the conclusion of the proceedings initiated due to the Report itself, subject to the same guarantees provided in favor of the Reporting Party (see *below*, para. 14).

11. CONDITIONS AND CHANNELS FOR EXTERNAL REPORTING

Under certain conditions, it is possible to submit an External Report to ANAC.

The Reporting Party shall make an External Report if, at the time of its submission, one of the following conditions is met:

- (a) the Internal Reporting Channel provided by the Whistleblowing Procedure is not active;
- (b) the Reporting Party has already made an Internal Report and it has not been followed up;
- (c) the Reporting Party has reasonable grounds to believe that, if an Internal Report is made, it would not be effectively followed up or could result in the risk of retaliation;
- (d) the Reporting Party has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

For External Reports, it is necessary to access the dedicated "*whistleblowing*" service on ANAC's institutional website (<https://www.anticorruzione.it/-/whistleblowing>), which provides the possibility of:

- 1. Make a Report through the appropriate ANAC IT platform;
- 2. Make an Oral Report, using the trained operator service;
- 3. Request an in-person meeting with ANAC staff within a reasonable time.

All information necessary for the use of the above reporting channels is readily available to Recipients of the Whistleblowing Procedure in the ANAC Guidelines (see *therein*, Part Two, pp. 50 ff.), available at <https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing>.

12. CONDITIONS FOR PUBLIC DISCLOSURE

With Public Disclosure, information described in the Report are shared with the public, through the press or electronic or broadcast media that can reach a large number of people.

A Public Disclosure may be made, while still benefiting from the protections provided by the Whistleblowing Decree, if at least one of the following conditions is met:

- (a) an Internal Report to which the administration/entity did not respond within the prescribed timeframe was followed by an External Report to ANAC, which, in turn, did not provide feedback to the Reporting Party within a reasonable timeframe;
- (b) the Reporting Party has already directly made an External Report to ANAC, which, however, has not responded to the Reporting Party within a reasonable time;
- (c) the Reporting Party has reasonable grounds to believe, based on concrete circumstances and thus, not on mere inferences, that the violation may pose an imminent or obvious danger to the public interest;

- (d) the Reporting Party has reasonable grounds to believe that the External Report may pose a risk of retaliation or may not be effectively followed up.

13. COMPLAINT TO JUDICIAL AUTHORITY

The applicable legislation also recognizes the possibility for protected individuals to turn to the judicial authorities, to file a report of unlawful conduct they have become aware of in a public or private work context relevant to the application of the Whistleblowing Decree.

It should be noted that if the Reporting Party holds the title of public official or person in charge of a public service (*“pubblico ufficiale”* o *“incaricato di pubblico servizio”*), even where the same has made a Report through the internal or external channels provided for by the Whistleblowing Decree, this does not exempt the Reporting Party from the obligation - by virtue of the combined provisions of Article 331 of the Code of Criminal Procedure and Articles 361 and 362 of the Criminal Code - to report to the competent judicial or accounting authority the criminally relevant facts and hypotheses of fiscal damage (*“danno erariale”*).

14. PROTECTION OF THE WHISTLEBLOWER AND THE PERSONS INVOLVED

In order to encourage the possible reporting of wrongdoing, the Group guarantees the necessary confidentiality in order to preserve the Reporting Party from any internal retaliation or discriminatory acts.

In particular, the Group ensures that the identity of the Reporting Party cannot be disclosed without its express consent and that all parties involved in the handling of the Report are required to protect the confidentiality of the Reporting Party, except in the following cases:

- if there is any liability of the Reporting Party for libel or slander (*“calunnia”* or *“diffamazione”*) under the provisions of the Criminal Code;
- the Reporting Party incurs civil liability under Article 2043 of the Civil Code;
- In cases where anonymity is not enforceable by law.

Violation of the duty of confidentiality is a source of disciplinary liability, without prejudice to any further liability provided by law.

The Whistleblowing Decree provides, for the protection of the Reporting Party, the prohibition of Retaliation defined as *“any conduct, act or omission, even if only attempted or threatened, engaged in by reason of the whistleblowing, report to the judicial authority or public disclosure and which causes or may cause the Reporting Party or the person who made a complaint, directly or indirectly, unfair harm.”*

Thus, this is a broad definition of the concept of Retaliation, which can consist of both acts or measures and behaviors or omissions occurring in the work context that cause harm to the protected individuals. Retaliation can also be *“merely attempted or threatened.”*

The following is an illustrative list of Retaliation, though not exhaustive in nature:

- Dismissal, suspension or equivalent measures;
- demotion or non-promotion;
- Change of duties, change of place/time of work, reduction of salary;
- suspension of training or any restriction of access to it;
- demerit notes or negative references;
- Adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;

- Non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- Early termination or cancellation of the contract for the provision of goods or services;
- Cancellation of a license or permit;
- inclusion in improper lists on the basis of a formal or informal sectoral or industrial agreement, which may result in the inability to find employment in the future;
- Request for submission to psychiatric or medical examinations.

The application of the protection regime against retaliation provided by the Whistleblowing Decree is subject to certain conditions and requirements:

- the person reported, disclosed or made the Public Disclosure based on a reasonable belief that the information about the reported or disclosed violations are true and within the scope of the Whistleblowing Decree;
- the Public Disclosure or Report was made in compliance with the regulations set forth in the Whistleblowing Decree and the Whistleblowing Procedure;
- a consequential relationship is required between Report, Public Disclosure and complaint made and the retaliatory measures suffered;
- mere suspicions or "rumors" are not sufficient.

Neither the certainty of the facts nor the personal reasons that led the person to report, complain or make the Public Disclosure are relevant. In the absence of the above conditions, Reports, Public Disclosures and complaints do not fall within the scope of the regulation of the Whistleblowing Decree, and therefore the protection provided does not apply to those who report, complain or make Public Disclosure.

The protection provided in the case of Retaliation shall not apply in the event a judgment, even if not final in the first degree of judgment, is issued against the Reporting Party, for criminal liability for the offenses of slander or libel or otherwise for the same offenses committed *via* the complaint, or civil liability, for intentionally reporting false information with malice or negligence. In cases where the said responsibilities are established, the Reporting Party may, in addition, be subject to disciplinary sanction.

As a result of the protective measures provided for in Art. 17 *et seq.* of the Whistleblowing Decree, Reporting Partys, where they have complied with the regulations provided for the Report of the violation and are in the conditions, including subjective good faith, provided for therein, may not suffer any Retaliation by reason of the submission of the Report.

The protection measures under the Whistleblowing Decree also apply:

- to the Facilitators who assisted the Reporting Party in the reporting process;
- to persons in the same work environment as the Reporting Party, the person who has made a complaint to the judicial or accounting authority, or the person who has made a Public Disclosure and who are related to them by a stable affective/relative relationship within the fourth degree;
- to co-workers of the Reporting Party or of the person who has filed a complaint with the judicial or accounting authorities or made a Public Disclosure, who work in the same work environment as that person and who have a stable relationship with that person;
- to entities owned by the Reporting Party or those who have filed a complaint with the judicial or accounting authorities or who have made a Public Disclosure or for whom the same persons work, as well as entities that operate in the same work environment as the aforementioned persons.

More specifically, with specific reference to the content of protection, Articles 17 *et seq.* of the Whistleblowing Decree provide that:

- (a) in the context of judicial or administrative proceedings or otherwise extrajudicial disputes having as their object the ascertainment of the conduct, acts or omissions prohibited under this article with respect to the Reporting Parties (and/or by the other persons, related to them, to whom the protection regime is extended), it shall be presumed that the same have been carried out as a result of the Report, Public Disclosure or complaint to the judicial or accounting authorities. The burden of proving that such conduct or acts are motivated by reasons unrelated to the Report, Public Disclosure or complaint is on the person who carried them out;
- (b) in the event of a claim for compensation filed with the judicial authority by the Reporting Party (and/or other persons to whom the protection regime is extended) if they prove that they have made, pursuant to the Whistleblowing Decree, a Report, Public Disclosure or complaint to the judicial or accounting authority and have suffered damage, it is presumed, unless proven otherwise, that the damage is a consequence of the Report, Public Disclosure or complaint to the authority;
- (c) Waivers and settlements, in whole or in part, that have as their object the rights and protections provided for in the Whistleblowing Decree are not valid, unless they are made in the forms and ways set forth in Article 2113, fourth paragraph, Civil Code.

Any Retaliatory Measures suffered by the Reporting Parties (and/or other persons, related to them, to whom the protection regime is extended) may be reported by the persons concerned to ANAC, which, if it finds them, may apply the sanctions provided for in Article 21 of the Whistleblowing Decree.

15. COMMUNICATION OF RESULTS AND REPORTING

The Reporting Manager provides the Supervisory Board, if appointed, and the administrative body of the Company or other Group Companies (every 6 months) with a special report summarizing the Reports received, containing the outcome of the analyses, including the adoption (or non-adoption) of disciplinary measures by the Company or other Group Companies.

16. PERSONAL DATA PROCESSING

Irca disclosure

Within the scope of the process described in the Whistleblowing Procedure, the Company may process any personal data, relating both to the Reporting Party - unless the latter resorts to Anonymous Reporting (in this regard, see paragraph 5 of the Whistleblowing Procedure) - and to additional natural persons involved and mentioned in the Report (e.g. Reported Person). In addition, if as a result of the verifications arising from the Report the illegal conduct turns out to be well-grounded, the personal data collected may also be processed for the defense of a right in court by the Company.

The source from which any personal data will be collected is the Reporting Party. The Company may process the following categories of personal data:

- (a) so-called common data (*e.g.*, first name, last name, contact details, etc.) related to the Reporting Party and the persons named in the Report;
- (b) any other information, qualifying as personal data, that the Reporting Party should decide to share with the Company in order to better substantiate its Report (such data, could also include special categories of personal data or data related to criminal convictions and crimes).

The processing of personal data is lawful in accordance with Articles 6(1)(c), 9(2)(b) and 10 of the GDPR (Legislative Decree No. 24/2023 and Directive (EU) 2019/137 of the European Parliament and of the Council of October 23, 2019).

If the personal data collected under the Report, are processed to establish, exercise or defend a right in court, the processing is lawful under Articles 6(1)(f), 9(2)(f) of the GDPR and *2-oties*, paragraph 3, of the Privacy Code.

Personal data that are manifestly not useful for processing a specific Report will not be collected or, if accidentally collected, will be deleted immediately.

The processing is carried out by the Company, through individuals within the organization of the Data Processors specifically authorized and instructed to carry out the processing activities described in this Procedure (e.g. Alternative Function in case of conflict of interest), as well as by individuals outside the Company who, on behalf of the same Company, perform services of various kinds and who belong to the categories indicated below.

Data may be disclosed to the following categories of recipients:

- data processors, *pursuant to* Article 28 of the GDPR, appointed from time to time (e.g., companies managing the platform used for Reporting);
- Reporting Manager;
- Supervisory Board, pursuant to Legislative Decree No. 231/2001 of the Company;
- Corporate bodies of the Society;
- companies and professionals that the Company uses to protect its rights (e.g., lawyers, private investigators, technical consultants, etc.);
- judges and courts, by reason of any request or as part of a trial;
- public authorities authorized by law, in case of audits, verifications and/or inspections.

The full list of such individuals or categories of individuals is available at the Processors's office.

All interested parties to whom the personal data processed by the Company refers may exercise their rights under Articles 15 to 22 and 77 of the GDPR, within the limits of the provisions of Article *2-undecies* of the Privacy Code. Any requests made, for the exercise of rights, may be forwarded to the Company by regular mail to the address: Viale Danimarca, 30 21013 - Gallarate (VA) or by e-mail to the following e-mail address: privacy@irca.eu (not to be used to forward any Reports). Complaints to the Authority (*Guarantor*) may be initiated in the manner indicated by such Authority.

Personal data will not be transferred outside the European Union and/or the European Economic Area (EEA).

Disclosure of other Group Companies

Joint data Processors, *ex art.* 26 of the GDPR*:

Irca Distribution S.r.l. Registered office: Via Irlanda 6, Gallarate (VA). Contact details (not to be used to forward any Reports): privacy@irca.eu
Cesarin S.p.A. Registered office: Montecchia di Crosara (VR) via Moschina. Contact information (not to be used to forward any Reports): privacy@irca.eu
Anastasi Ltd.

Registered office: Bronte (ct) viale j. Kennedy z. Artisan 79. Contact information (not to be used to forward any Reports): info@anastasisrl.it
Benetti Distribuzione S.r.l. Registered office: Via Ugo Foscolo 24, 35010 Vigonza (PD) Contact information (not to be used to forward any Reports): info@benettidistribuzione srl.it

** The essential content of the co-ownership agreement, pursuant to Article 26 of the GDPR, is made available to the data subject upon specific request, promoted through the above contacts.*

As part of the process described in the Whistleblowing Procedure, the Co-Processors may process any personal data, relating both to the Reporting Party - unless the latter resorts to Anonymous Reporting (in this regard, see paragraph 5 of the Whistleblowing Procedure) - and to additional natural persons involved and mentioned in the Report (e.g. Reported Person). In addition, if as a result of the verifications arising from the Report the unlawful conduct turns out to be well-grounded, the personal data collected may also be processed for the defense of a right in court by the Processors.

The source from which any personal data will be collected is the Reporting Party. The Co-Processors may process the following categories of personal data:

- (a) so-called common data (e.g., first name, last name, contact details, etc.) related to the Reporting Party and the persons named in the Report;
- (b) any other information, qualifying as personal data, that the Reporting Party should decide to share with the Company in order to better substantiate its Report (such data, could also include special categories of personal data or data related to criminal convictions and crimes).

The processing of personal data is lawful in accordance with Articles 6(1)(c), 9(2)(b) and 10 of the GDPR (Legislative Decree No. 24/2023 and Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019).

If the personal data collected under the Reporting, are processed to establish, exercise or defend a right in court, the processing is lawful under Articles 6(1)(f), 9(2)(f) of the GDPR and 2-*octies*, paragraph 3, of the Privacy Code.

Personal data that are manifestly not useful for processing a specific Report will not be collected or, if accidentally collected, will be deleted immediately.

The processing is carried out by the Co-Processors, through individuals within the organizations of the Co-Processors who are specially authorized and instructed to carry out the processing activities described in this Procedure (e.g. Alternative Function in case of conflict of interest), as well as by individuals outside the organizations of the Co-Processors who, on behalf of the same Co-Processors, perform services of various kinds and who belong to the categories indicated below.

Data may be disclosed to the following categories of recipients:

- data processors, *pursuant to* Article 28 of the GDPR, appointed from time to time (e.g., provider of the platform used for Reporting);
- Reporting Manager;
- Alternative Reporting Manager;
- Corporate bodies of each of the Joint Owners;
- companies and professionals that the Contractors use for the protection of their own right (e.g., lawyers, private investigators, technical consultants, etc.);
- judges and courts, by reason of any request or as part of a trial;
- public authorities authorized by law, in case of audits, verifications and/or inspections.

The full list of such individuals or categories of individuals is available at the various offices of the Joint Owners.

All data subjects to whom the personal data processed by the Company refers may exercise their rights under Articles 15 to 22 and 77 of the GDPR, within the limits of the provisions of Article 2-*undecies* of the Privacy Code. Any requests made, for the exercise of the rights, may be forwarded to each of the Data Processors. Complaints to the Authority (*Garant*) may be made in the manner specified by the Authority.

In any case, the data subject may exercise his or her rights under the GDPR with respect to and against each of the Contractors.

Personal data will not be transferred outside the European Union and/or the European Economic Area (EEA).

17. RETENTION OF DOCUMENTATION PERTAINING TO REPORTS

Internal Reports, and related documentation are kept for as long as necessary for processing and in any case no longer than 5 years from the date of the communication of the final outcome under the Whistleblowing Procedure, in compliance with confidentiality obligations, pursuant to Article 12 of the Whistleblowing Decree, 5(1)(e) of the GDPR and 3, paragraph 1, letter e) of Legislative Decree No. 51 of 2018.

If the voice messaging system is used for the reporting, the Report will be recorded ensuring the anonymity of the Reporting Party, through systems of manipulation of the Reporting Party's voice (so-called voice *morphing*¹). In any case, it will be possible to document the Report by recording on a device suitable for storage and listening or by transcription in its entirety only with the consent of the Reporting Party. In the case of transcription, the Reporting Party may verify, correct or confirm the contents of the transcript by its own signature.

When, at the request of the Reporting Party, the Report is made orally in the course of a meeting with the personnel in charge, it shall, with the consent of the Reporting Party, be documented by the personnel in charge either by recording on a device suitable for storage and listening or by minutes. In case of minutes, the Reporting Party may verify, correct and confirm the minutes of the meeting by signing them.

18. TRAINING

Recipients must comply with the Whistleblowing Procedure and attend training sessions regarding the Whistleblowing Decree.

19. DISCIPLINARY SANCTIONS AND OTHER MEASURES

The company affected by the Report will sanction any unlawful conduct in line with the provisions of the Whistleblowing Decree, attributable to its personnel, that may emerge as a result of verification activities of Reports, conducted in accordance with the provisions of the Whistleblowing Procedure, in order to prevent any conduct that violates the law and/or this document by the same personnel.

Disciplinary measures, as provided for by the law and applicable collective bargaining agreements, will be proportionate to the extent and seriousness of the misconduct found and may go as far as termination of employment.

The following are examples of some of the conduct that may be subject to disciplinary proceedings:

- (a) Retaliatory conduct against the Reporting Party and/or Facilitator;

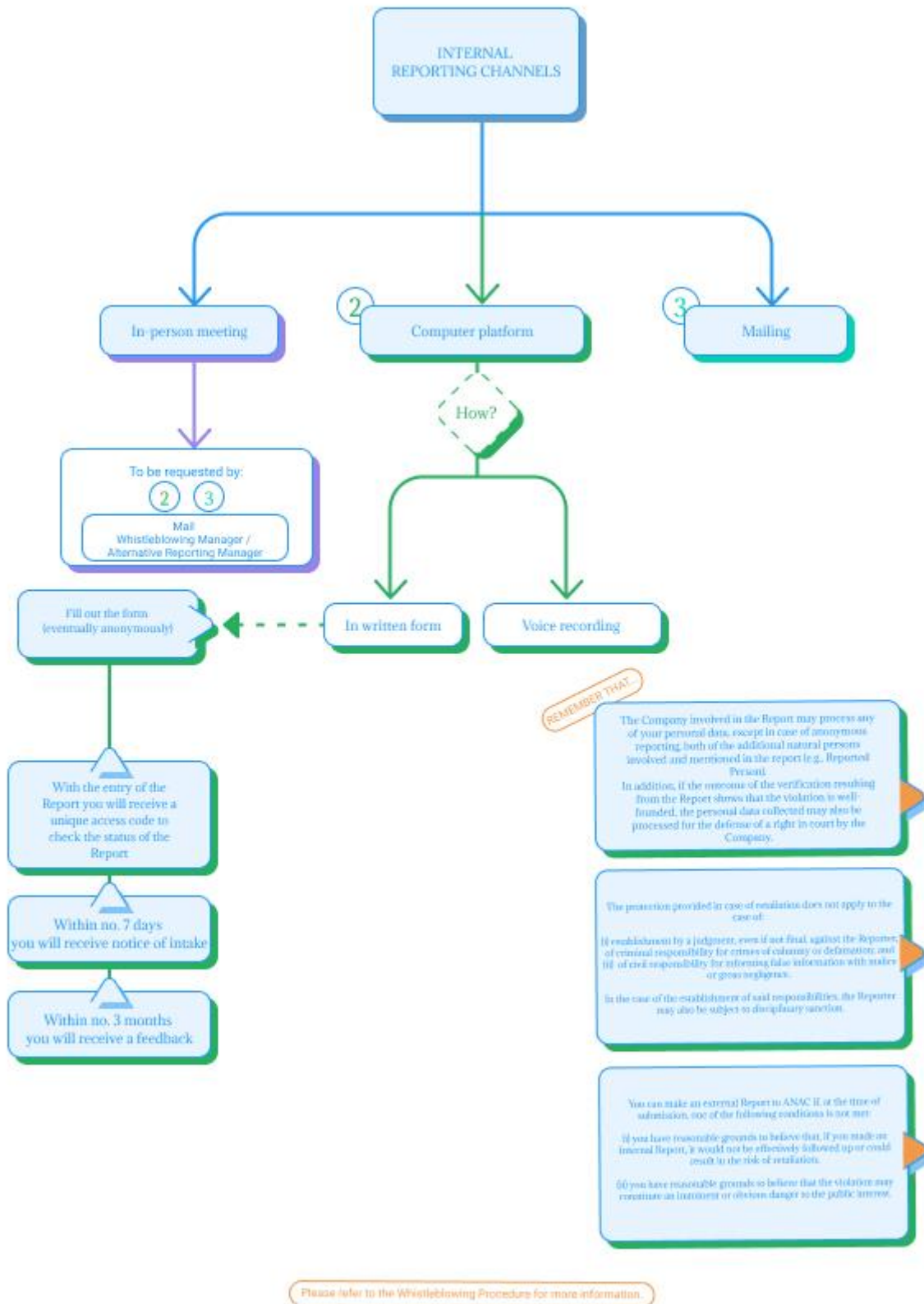
¹ A technique that allows, through special software, the natural voice of the persons speaking to be altered in order to hide their identity.

- (b) Conduct that obstructs or attempts to obstruct Reporting;
- (c) Violation of the obligation of confidentiality set forth in Article 12 of the *Whistleblowing* Decree;
- (d) Failure to verify and analyze the Reports received;
- (e) defamation and/or slander committed by the Reporting Party, ascertained even by a first-degree judgment, or reported to the judicial or accounting authorities (including in the case of civil liability, for the same title, in cases of malice or gross negligence);
- (f) in general, violations of the Whistleblowing Procedure and the Whistleblowing Decree.

20. PUBLICATION OF THE WHISTLEBLOWING PROCEDURE

This procedure is published on the website of the Company and other Group Companies. The Group organizes periodic training sessions on the contents of this procedure.

ANNEX 1: REPORTING PROCESS



ANNEX 2: REPORTING MANAGEMENT PROCESS

