



WHISTLEBLOWING POLICY

pursuant to Legislative Decree 10 March 2024, n. 23

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WHISTLEBLOWING POLICY

for the management of reports of illicit conduct by subjects who have relationships with Italy Car Rent Srl

1. Introduction

On 15 March 2023, Legislative Decree no. 10 March 2023 was published in the Official Journal. 24 (hereinafter also "**Whistleblowing decree**" or "**Decree**"), bearing "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national law*".

The Decree introduces the new legislation of *whistleblowing* in Italy, repealing the previous one, and regulates the protection of people (cc.dd. *whistleblower*) who report violations of national or European Union regulatory provisions which harm the public interest or the integrity of the public administration or private entity, of which they became aware in a public or private working context.

In light of the foregoing, with this document (below "**Whistleblowing Policy**" or "**Policy**"), Italy Car Rent Srl (hereinafter the "**Society**") intends to illustrate the tools that can be used, within the corporate context, for reporting illicit behavior as better regulated in the Decree, in the ANAC Guidelines¹ and in the Confindustria Operational Guide², as well as in compliance with the provisions of the Guarantor for the Protection of Personal Data³.

Therefore, purpose of *Policy* And:

- identify the subjects who can make reports;
- limit the scope of conduct, events or actions that may be the subject of reporting;
- identify the channels through which to report;
- represent the operating methods for the presentation and management of reports, as well as for any consequent verification activities;

¹"Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national legal provisions. Procedures for the presentation and management of external reports", approved with resolution no. 311 of 12 July 2023 (<https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing>).

²NEW "WHISTLEBLOWING" REGULATION OPERATIONAL GUIDE FOR PRIVATE ENTITIES, Confindustria, October 2023 (<https://www.confindustria.it/home/policy/position-paper/dettaglio/guida-operativa-whistleblowing>).

³Opinion on the Draft Guidelines on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions - procedures for the submission and management of external reports - 6 July 2023, Register of measures n. 304 of 6 July 2023 (<https://www.garanteprivacy.it/home/docweb/-/docweb-display/docweb/9912239>).

- inform the reporting person and the subjects involved in the reporting regarding the forms of protection that are recognized and guaranteed.

It is specified that, in drafting this Policy, the Company has taken into account the values that constitute the foundations of its organization and is committed to carrying out its activities according to the highest *standard* of correctness, ethics, legality, transparency, responsibility and *business integrity*.

The principles set out in this Policy do not prejudice or limit in any way the obligations of reporting to the competent Judicial, Supervisory or Regulatory Authorities in the countries in which the Company operates, nor those of reporting to the control bodies possibly established within the Company, but aim to find a fair balance between the legitimate interests of the Company, in the prevention of illicit behaviour, and the fundamental rights of its employees and in general of the recipients of the Policy, in particular with regard to the processing of personal data concerning them.

2. Definitions

For the purposes of this Policy, the terms listed have the meaning specified below:

Ethical code	Document with which the Company states, in implementation of the values of legality, loyalty, honesty and professionalism, the principles and rules of conduct that its employees, the representatives of its administrative and control bodies, suppliers, consultants, <i>broker, partner</i> and those who have relationships, directly or indirectly, permanently or temporarily with it, are required to respect it when carrying out their activities in favor of it.
Recipients	Employees of the Company hired on a permanent and fixed-term basis (managers, managers, employees, workers), administrators, members of corporate and supervisory bodies, as well as all those who, in various capacities, have employment, collaboration or business relationships with the Company, including collaborators, interns, temporary workers, consultants, agents, <i>broker</i> , suppliers and <i>business partners</i> , even before the legal relationship with the Company has begun or after its dissolution.
Public disclosure	Make information on violations public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.
Facilitator	Person who assists the whistleblower in the reporting process, operating within the same working context and whose assistance is kept confidential.
Whistleblowing Committee	The individual, autonomous and competent, also of a collegial nature, responsible for managing the reports referred to in this Policy and appointed by the administrative body of the Company.
Model 231	Organization, Management and Control Model adopted by the Company, which defines a structured and organic system of

	principles, internal rules, operational procedures and control activities, adopted with the aim of preventing behavior capable of configuring crimes and offenses envisaged by Legislative Decree no. 8 June 2001. 231.
Supervisory body ("OdV")	The Company's Supervisory Body appointed pursuant to Legislative Decree no. 8 June 2001. 231.
Retaliation	Any behaviour, act or omission, even if only attempted or threatened, carried out as a result of internal or external reporting or public disclosure, and which causes or may cause, directly or indirectly, unfair damage to the reporting person.
Reporting	A natural person who reports internally or externally or publicly discloses information about violations acquired within his or her employment context.
Reported	Person mentioned in the internal or external report, or in the public disclosure, understood as the person to whom the violation is attributed or as the person otherwise implicated in the violation reported or disclosed publicly.
Report	Written or oral communication of information on violations, including well-founded suspicions regarding violations committed or which, based on concrete elements, could be committed by the Company, as well as elements regarding conduct aimed at concealing such violations.
Anonymous reporting	Report without elements that allow the author to be identified.
External reporting	Communication, written or oral, of information on violations, presented through the external reporting channel referred to in paragraph 7.1, letter b).
Reporting in bad faith	Any communication received by the Company which proves to be unfounded on the basis of objective elements and which appears, again on the basis of objective elements, to have been made with the aim of causing damage.
Internal reporting	Communication, written or oral, of information on violations, presented through the internal reporting channel referred to in paragraph 7.1, letter a).
Report not relevant	Any communication received from the Company regarding conduct that does not constitute violations. All communications received by the Company which, based on the generic nature of the contents, do not allow adequate checks to be carried out are also considered to be non-material reports.
Violations	Behavior, acts or omissions that harm the public interest or the integrity of the Company and which consist of the conduct referred to in paragraph 5.

3. References

Below are the main references relevant to the purposes of this Policy:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 concerning the protection of persons reporting breaches of Union law;
- Regulation (EU) 2016/679 on the protection of personal data ("**GDPR**");
- Legislative Decree 30 June 2003, n. 196, bearing the "*Personal data protection code*", as amended by Legislative Decree 10 August 2018, n. 101, bearing "*Provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation)*";
- Legislative Decree 10 March 2023, n. 24, bearing "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national law*";
- ANAC Guidelines on the protection of people who report violations of Union law and the protection of people who report violations of national regulatory provisions;
- New discipline "*Whistleblowing*" Operational guide for private entities, October 2023, Confindustria;
- Legislative Decree 8 June 2001, n. 231, bearing "*Discipline of the administrative responsibility of legal persons, companies and associations even without legal personality*";
- Organization, management and control model adopted pursuant to Legislative Decree 231/2001, adopted by the Company;
- Code of Ethics adopted by the Company.

4. Reporting subjects

In compliance with the provisions of Article 3 of the Whistleblowing Decree, the following subjects, i.e. Whistleblowers, may submit a Report:

- the Company's employees, including part-time workers and collaborators, and occasional workers;
- self-employed workers and holders of a collaborative relationship who carry out their activities at the Company;
- workers or collaborators of the Company who supply goods or services or carry out works for third parties;
- the Company's freelancers and consultants;
- volunteers and interns, paid and unpaid;

- shareholders and people with administrative, management, control, supervisory or representation functions at the Company, even if these functions are exercised on a purely de facto basis;
- terminated workers, when information on the violations was acquired during the period in which they worked for the Company;
- the subjects who acquired information on the violations during the trial period;
- subjects not yet hired, when information on the violations was acquired during the pre-contractual phases or in the selection process.

The Company, in line with the provisions of article 3, paragraph 5, of the Decree, guarantees the protection and protection not only of the Reporters, as mentioned above, but also of the subjects who assist the Reporter during the reporting process, such as Facilitators, the whose activity is kept confidential, as well as of subjects connected to the Reporter, such as colleagues/family members, i.e. people from the same working context who are linked to the Reporter by a stable emotional or kinship bond within the fourth degree, or who have habitual relationships with him and currents.

The Company also guarantees protection and protection to the entities owned by the Reporter or for which he/she carries out work, as well as to the entities that operate in the same working context as the aforementioned person.

5. Subject of the Report






Pursuant to article 2, paragraph 1, letter a), of the Decree, the following may be the subject of a Report:

- behavior or a situation contrary to Model 231, the Code of Ethics or regulations, directives, *policy* and internal procedures adopted by the Company and relevant pursuant to Legislative Decree 231/2001;
- offenses that fall within the scope of application of European Union or national acts (indicated in the annex to the Whistleblowing Decree) or of national acts that constitute the implementation of European Union acts (indicated in the annex to EU Directive 2019/1937, even if not provided for in the annex to the Whistleblowing Decree) and relating to the following sectors:
 - public procurement;
 - financial services, products and 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;
- protection of privacy and protection of personal data and security of networks and information systems.
- acts or omissions detrimental to the financial interests of the European Union referred to in Article 325 TFEU;
- acts or omissions relating to the internal market, as referred to in Article 26(2) TFEU (including infringements relating to competition, state aid and corporate tax);
- acts or behaviors which, while not amounting to an offence, frustrate the object or purpose of the provisions of the European Union acts in the sectors indicated in the previous points;
- acts or omissions that constitute violations assessable pursuant to Legislative Decree 231/2001 regarding the administrative liability of entities and more specifically violation of the principles established in the Organizational Model and the Code of Ethics adopted by the Company.

Reports concerning facts other than those described above are not permitted. Therefore, in the event of submission of Reports with content different from that established by this Policy, the latter will be considered unexecutable and will be rejected by the person/office responsible for receiving them.

In particular, they are not worthy of protection and, therefore, are **prohibited** the Reports:

	relating to situations of a personal nature concerning claims or grievances relating to relationships with hierarchical superiors or colleagues
	having abusive tones or containing personal insults or moral judgments and aimed at offending or damaging the honor and/or personal and/or professional decorum of the person or persons to whom the reported facts refer
	based on mere suspicions or rumors relating to personal facts not constituting an offence
	having purely defamatory or slanderous purposes
	having a discriminatory nature, as they refer to sexual, religious and political orientations or to the racial or ethnic origin of the Reported Person

The Report must be presented in good faith and must be detailed, i.e. made with a degree of detail sufficient to allow the Whistleblowing Committee to ascertain the facts reported. To this end, the Reports must have a minimum content, i.e. contain at least the elements indicated in the following paragraphs.

It is important to note that, where the Report concerns behavior or a situation contrary to Model 231, the Code of Ethics or regulations, directives, *policy* and internal procedures adopted by the Company and relevant pursuant to Legislative Decree 231/2001, the Report itself may be relevant for the Company in the context of the administrative responsibility of the entities. In this case, the

Reporting could be essential to demonstrate that the Company has adopted adequate measures to prevent and combat such behavior, avoiding potential legal liability. Furthermore, in this case it is essential that the Report is shared with the Supervisory Body and that said body is involved and made aware of each subsequent phase of investigation and analysis of the Report.

6. Reporting in good or bad faith

6.1. Reports in good faith

The Reporter is invited to make the Reports only after having acquired **sufficiently comprehensive information** which lead him to believe that it is highly probable that the Violation will occur or that it has occurred and that the Reported Person has committed it. From this perspective, it is advisable that the Reports are as detailed as possible and offer the greatest number of elements, in order to allow the necessary checks to be carried out and adequate feedback to be obtained.

After making a Report, the Reporter who notices the presence of any errors can immediately inform them through the same channel to which the Report was submitted.

6.2. Reports in bad faith

Reports that may be revealed are to be considered made in bad faith **deliberately** frivolous, false or unfounded, with defamatory content or in any case relating to information **deliberately** incorrect or misleading with the sole purpose of damaging the Company, the Reported Party or other parties affected by the Report.

In this case, the Company reserves the right to take appropriate actions - including through the adoption of suitable disciplinary sanctions - against the Reporter.

7. Reporting Procedure

7.1. Reporting methods

Reports must be submitted using one of the reporting channels made known to company staff, consultants, collaborators, suppliers and, in general, third parties who have professional or business relationships with the Company.

In the event that the Report is transmitted through channels other than those indicated in the following letters a) and b), anyone who receives it is responsible for:

- raise awareness among the Reporter, if identifiable, of the importance of transmitting the Report through official channels;
- where the Reporter expressly declares that he wishes to benefit from the relevant protections *whistleblowing* (or such intention can in any case be deduced from the Report), promptly transmit the report to the Whistleblowing Committee through one of the channels identified in this Paragraph, specifying, as far as is known, the source and any other relevant information.

In any case, the use of official reporting channels is recommended:

- for greater protection of the Reporter;
- for greater efficiency in the management procedure;
- to allow the Company to guarantee all the protections provided for by internal regulations.

to. Internal reporting

In compliance with the provisions of Article 4 of the Whistleblowing Decree, and with the clarifications recently formulated by Confindustria, the Company has set up the following internal reporting channels, which guarantee the confidentiality of the identity of the Whistleblower, the Reported Person and any persons involved, as well as the content of the Report and the documentation attached to it and which allow the presentation of the Reports in writing or orally:

- **Registered letter** addressed to the Whistleblowing Committee established within the Company, at the following address **Via Provinciale 77/A, 90044 – Carini (PA)** at approx **Whistleblowing Committee of Italy Car Rent Srl** which bears the wording on the outside ***“Whistleblowing reporting – reserved for the Whistleblowing Committee”***. The Report must be inserted in a closed envelope inside which two other closed envelopes will be inserted, the first containing the identified data of the Reporter and the photocopy of the identity document, the second containing the Report, in order to separate the identification data of the Reporter from the Report .
- **Oral form** via dedicated telephone line at no. **331664931**, managed by the Whistleblowing Committee, which will be possible to call or leave recorded messages on the answering machine. Phone calls will be recorded, as will voice messages and those left on the answering machine. The Reporter will have the burden of identifying himself with his personal details before exposing the facts which are the subject of the Report. The Report received orally will be archived, in compliance with the provisions of the Whistleblowing Decree, the ANAC Guidelines and the Confindustria Operational Guide and according to the indications of the Guarantor for the Protection of Personal Data.
- **Direct meeting** upon express request of the Whistleblower to be addressed in the above forms (Registered mail or by telephone or verbal message) to the Whistleblowing Committee which will arrange, within a reasonable time, the meeting in a place outside the Company suitable to guarantee the confidentiality of the Whistleblower. The conversation, subject to the consent of the Whistleblower, will be documented by recording the conversation with devices suitable for the preservation and archiving of the listening or (in the event that the Whistleblower does not give consent to the recording, or the Whistleblowing Committee does not have the means suitable) through the recording of the interview and its ratification by the Reporter to whom a copy will be delivered within a reasonable time.

b. External Reporting or Public Disclosure

The Reporter can submit his Report to the **ANAC** (National Anti-Corruption Authority) via the external reporting channel made available by the aforementioned Authority if:

- has already made an internal report and it has not been followed up;

- has reasonable grounds to believe that, if he/she made an internal Report, it would not be followed up effectively, or that the Report itself could lead to the risk of retaliation;
- has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest.







The Reporter can proceed via **Public Disclosure** self:

- has already made an internal and external report and has not received any feedback;
- has reasonable grounds to believe that, due to the specific circumstances of the specific case, the external Report may entail the risk of retaliation or may not have an effective follow-up.

7.2. Contents of the Report

The Reports must be, in any case and regardless of the method used, **detailed and based on precise and well-defined factual elements**, so as to allow the Whistleblowing Committee to prepare the necessary measures and carry out the appropriate investigations and investigations, also by carrying out investigations and formulating requests for clarification to the Whistleblower. The Reporter may allow his/her identification by indicating the contact details where he/she can be contacted (by way of example: name and surname, e-mail address, telephone number).

What must the Report contain?

	a clear and complete description of the facts covered by the Report
	any information and any useful indication aimed at identifying the identity of the subjects who committed the violation and to whom the Report refers
	the nature, the context of reference and every detail useful to describe the subject of the Report
	the circumstances of time and place, where known, relating to the subject of the Report
	any further information deemed useful for ascertaining the Report
	any documentary or evidentiary attachment in support of the Report, including the indication of witnesses or people who can report on the facts covered by the Report

8. Recipients of the report. The Whistleblowing Committee

This Policy ensures that the Report is known to a limited number of people and that the documents relating to the Report can only be accessed by authorized persons. In particular, in ensuring correct management of Reports and in line with the provisions

from article 2, paragraph 4, of the Whistleblowing Decree, the Company guarantees that the management of the internal reporting channels is entrusted to an external and autonomous entity, i.e. the Whistleblowing Committee, adequately and specifically trained for the management of Whistleblowing Reports.

9. Measures to protect the Reporter

The protections granted to the Reporter can be guaranteed by the Company only if the indications provided by the Policy are respected. No protection is guaranteed to the Reporter in the event that he or she has contributed to the commission of the illicit conduct.

The protections granted to the Reporter also extend to:

- to the Facilitator;
- to people from the same working context as the Reporter with a stable emotional or kinship bond within the fourth degree;
- to the Reporter's work colleagues with whom they have a regular and current relationship;
- to entities owned by the Reporter or for which the Reporter works, as well as to entities that operate in the same working context.

to Confidentiality

The Company, in preparing and implementing its internal reporting channels, guarantees the **confidentiality of the identity of the Reporter, the Reported Party and any other people involved, as well as the content of the Report and the related documentation.**

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

The identity of the Reporter and any other information from which it can be deduced, directly or indirectly, cannot be revealed, without the express consent of the Reporter himself, to persons other than those competent to receive or follow up on the Reports and expressly authorized to process such data⁴, in compliance with the provisions of articles 29 and 32 of the GDPR.

b. The prohibition of retaliation and protection measures

The society **does not tolerate any kind of threat, retaliation, unjustified sanction or discrimination** towards the Reporter, the Reported Party and anyone who collaborated in the activities of












⁴Furthermore:





- express forms of protection of the identity of the Whistleblower are envisaged in criminal proceedings, before the Court of Auditors and in disciplinary proceedings (in this last case, the identity of the Whistleblower cannot be revealed when the contestation of the disciplinary charge is based on investigations distinct and additional to the Report, even if resulting from it);
- in the context of disciplinary proceedings, if the dispute is based, in whole or in part, on the Report and knowledge of the identity of the Reporter is indispensable for the defense of the Reported person, the Report will be usable for the purposes of the disciplinary proceedings only in presence of the express consent of the Reporter to the disclosure of his/her identity. In any case, the Company warns the Reporter, by written communication, of the reasons that make it necessary to reveal confidential data, or when the revelation of the identity of the Reporter is also essential for the purposes of the defense of the person involved in the Report.

feedback regarding the validity of the Report. The adoption of discriminatory or retaliatory measures against the Reporter may give rise to disciplinary proceedings against the person responsible.

In light of the provisions of Article 19, paragraph 1, of the Decree, the Whistleblower still has the possibility of communicating to the ANAC (National Anti-Corruption Authority) the retaliation they believe they have suffered within their working context.

By way of example and not exhaustively, the following constitute examples of retaliatory conduct:

	dismissal, suspension or equivalent measures
	demotion or failure to promote.
	the change of functions, the change of place of work, the reduction of salary, the modification of working hours
	the suspension of training or any restriction of access to it
	demerit notes or negative references
	the adoption of disciplinary measures or other sanctions, including pecuniary ones
	coercion, intimidation, harassment or ostracism
	discrimination or in any case unfavorable treatment
	the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion
	failure to renew or early termination of a fixed-term employment contract
	damage to the person's reputation, in particular to <i>social media</i> , or economic or financial harm, including loss of economic opportunities and/or loss of income

	improper listing, on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future
	the early termination or cancellation of the contract for the supply of goods or services
	the cancellation of a license or permit
	the request to undergo psychiatric or medical tests

The adoption of discriminatory or retaliatory measures against the Reporter may give rise to disciplinary proceedings against the person responsible.

The protections granted to the Reporter can be guaranteed by the Company only if he respects the indications provided by this Policy. No protection is guaranteed to the Reporter in the event that he or she has contributed to the commission of the illicit conduct.

c. Conflict of interest

The Company guarantees the Reporter that, in the event of a conflict of interest, or in those cases in which the natural person who constitutes the Whistleblowing Committee coincides with the Reporter, with the Reported Party or is in any case a person involved or interested in the Report, the Report must be addressed to the General Director **Alfonso Caravello** and will be managed by the latter in an effective, independent and autonomous manner, always in compliance with the confidentiality obligation established by the regulations and with the same methods provided in this Policy in order to avoid the existence of a conflict of interest.

10. Protection of the Reported

The Company, in compliance with the provisions of the Whistleblowing Decree, guarantees that in the management of the Report, suitable measures are put in place to protect and benefit the Reported Party, in order to prevent any discrimination.

The submission and receipt of a Report are not sufficient to initiate any disciplinary proceedings against the Reported Party.

If it is decided to proceed with the investigation, the Reported Person may be contacted and will be guaranteed the opportunity to provide any necessary clarification.

As part of the disciplinary proceedings activated by the Company against the alleged author of the reported conduct, the identity of the Reporter cannot be revealed, where the dispute of the disciplinary charge is based on investigations distinct and additional to the Report, even if consequent to it .

On the contrary, if the dispute is based, in whole or in part, on the Report and the identity of the Reporter is indispensable for the defense of the person to whom the disciplinary charge has been contested or of the person involved in the Report, an exception to the principle of confidentiality subject to the express authorization of the Reporter.

If the Reporter refuses his consent, the Report cannot be used in the disciplinary proceedings which, therefore, cannot be started or continued in the absence of further elements on which to base the dispute.

In any case, if the conditions exist, the Company's right to proceed with the complaint to the judicial authorities remains intact.

11. Report management method

to. Receipt of the Report and preliminary verification

The Whistleblowing Committee has exclusive access to the channels dedicated to the receipt of Reports, which are managed in a secure and suitable way to guarantee the confidentiality of the Whistleblower's identity and the protection of any third parties mentioned in the Report and to prevent access by staff not allowed.

The Whistleblowing Committee guarantees complete and confidential recording and archiving.

All Reports received are subject to preliminary verification by the Whistleblowing Committee which subjects them to an initial admissibility and proceedability screening. The Whistleblowing Committee, having verified the admissibility of the Report, verifies the likelihood and credibility of the conduct which is the subject of the Report, carrying out an analysis aimed at verifying the existence of the legal and factual conditions, as well as the relevance and presence of sufficient elements to be able to investigate the Report further (also by requesting further information from the Reporter).

Following this analysis, the Whistleblowing Committee decides whether to carry out further investigations with the formal start of the investigation, requesting additions to the Whistleblower if necessary, or proceed with closing and archiving the Report.

In particular:

- in the event that the Report concerns facts that belong to one of the cases specified in the previous paragraph 5 and does not fall within one of the cases that this Policy identifies as prohibited reports, the Whistleblowing Committee will communicate the outcome of its investigation to the Reporter as regulated by letter b) of this paragraph;
- in the event that the Reports concern facts that do not fall within the objective scope referred to in the previous paragraph 5 or are of such generic content as to not allow any verification regarding them, the Whistleblowing Committee will archive the Report as regulated by the letter c) of this paragraph.

b. Assessment and communication of the outcome

The verification phase aims to verify the validity of the Report received.

The Whistleblowing Committee carries out any activity deemed appropriate, including hearing the Whistleblower and any other subjects who may report useful circumstances for the purposes of ascertaining the facts reported, also for the purpose of evaluating any remedial actions.

The Whistleblowing Committee can also make use of the support and collaboration of both external consultants, appointed for this purpose, and company functions when, due to the nature and complexity of the checks, their involvement is necessary. These subjects are held to the same protection obligations as the Reporter and the Reported Party set out above. It is everyone's duty to cooperate with the Whistleblowing Committee and with any other subjects involved during the investigation activity.





If during the investigation objective elements emerged proving the "*lack of good faith*" by the Whistleblower, the Whistleblowing Committee immediately informs the Board of Directors to evaluate the activation of any disciplinary and sanctioning procedures against the Whistleblower.

At the end of the preliminary investigation, having ascertained the validity of the Report, the Whistleblowing Committee draws up a summary report of the checks carried out and the evidence that emerged, in order to share with the Board of Directors of the Company the adoption of disciplinary and sanctioning actions, i.e. the preparation of any corrective actions.

c. Storage

The decision regarding the archiving of the Report is formalized in **specific report** containing the reasons for archiving. The minutes are shared with the Company's Board of Directors.

The Report is archived if:

	it is not relevant
	refers to facts of such generic content that no verification is possible
	was carried out in bad faith
	the investigative activity proved it to be unfounded

d. Times of the Report management process

Sending to the Reporter of the acknowledgment of receipt of the Report	<ul style="list-style-type: none"> within 7 days from receipt of the Report as resulting from the protocol date noted by the Whistleblowing Committee
Response to the Report	<ul style="list-style-type: none"> within 3 months (extendable up to 6 months in case of justified and motivated reasons) from the date of the acknowledgment of receipt in the absence of acknowledgment of receipt, within 3 months (extendable up to 6 months if justified and motivated)

	reasons) from the expiry of the deadline of 7 days from the submission of the Report
Response to the request to arrange a direct meeting	<ul style="list-style-type: none"> not later than 7 days from the moment the request for a direct meeting was received
Setting the day of the direct meeting	<ul style="list-style-type: none"> within 10 days from the moment the request for a direct meeting was received in cases of proven urgency, I go in 5 days from the moment the request for a direct meeting was received

And. storage

For how long can the documents relating to the Report be kept?

The Whistleblowing Committee is required to document the entire process of management of the Report, using IT and/or paper media, and to keep all the relevant documentation, in order to guarantee complete traceability of the interventions undertaken to fulfill its institutional functions.

All documentation must be kept for the time necessary to manage the Report and, in any case, no longer than five (5) years from the closure of the Report procedure.

Where should the documents relating to the Report be kept?

Documents in electronic format must be stored in a *repository* protected by authentication credentials, known only to the Whistleblowing Committee.

The paper documents are stored in an identified locked location whose access is permitted only to the Whistleblowing Committee.

How are oral reports and reports made through direct meetings documented?

In case of use of a telephone line, the Report is documented in writing with a detailed report of the conversation. The Reporter can verify, rectify and confirm the contents of the transcript by signing.

If the Report is made orally during a direct meeting, it, with the consent of the Reporter, is documented by recording on a device suitable for storage and listening or by verbal. In the case of minutes, the Reporter can verify, rectify and confirm the minutes of the meeting by signing.

12. Disciplinary measures

Effective, proportionate and dissuasive sanctioning measures may be applied:

- towards the Reported Party, if the Reports are founded;
- towards the Reporter, if Reports are made in bad faith;

- against the person responsible, if the protection principles set out in the Policy have been violated or if the Reports have been hindered or an attempt has been made to hinder them.

Disciplinary proceedings against Company employees may be initiated according to the severity of the violation itself, in application of the principles of proportionality, as well as the correlation criteria between infringement and sanction and, in any case, in compliance with the methods established by current legislation and the system disciplinary outlined within the Company's Model 231.

In order to guarantee impartiality and avoid conflicts of interest, decisions regarding any disciplinary measures, complaints or other actions to be taken are taken by the relevant corporate organizational functions and, in any case, by subjects other than those who conducted the verification activities of the Report. .

13. Data processing

Any processing of personal data, provided for by the Whistleblowing Policy, must be carried out in accordance with the GDPR and Legislative Decree 30 June 2003, n. 196, and subsequent amendments

Personal data that is clearly not useful for the processing of a specific Report are not collected or, if collected accidentally, are deleted immediately.

The rights referred to in articles 15 to 22 of the GDPR can be exercised within the limits of the provisions of article 2-*eleven* of Legislative Decree 30 June 2003, n. 196.

The processing of personal data relating to the receipt and management of Reports is carried out by the Company as data controller, in compliance with the principles referred to in articles 5 and 25 of the GDPR, providing suitable information to the Reporter and to the persons involved pursuant to the articles 13 and 14 of the GDPR, as well as adopting appropriate measures to protect the rights and freedoms of the interested parties. To this end, the Company provides information on the processing of personal data carried out in relation to the management of the Reports governed by this Policy.

The Company has specifically appointed the member of the Whistleblowing Committee responsible for processing pursuant to Article 28 of the GDPR.

Furthermore, the Company, in line with the provisions of article 13 of the Whistleblowing Decree, as well as in compliance with the provisions of article 23 of the GDPR, identifies technical and organizational measures suitable to guarantee a level of security adequate to the specific risks deriving from the processing carried out, on the basis of a data protection impact assessment (so-called DPIA), as well as regulating the relationship with any external suppliers who process personal data on your behalf pursuant to Article 28 of the GDPR.

14. Update of the Whistleblowing Policy

The Whistleblowing Committee has the task of periodically reviewing - at least annually - this Policy and verifying the adequacy of the reporting channels provided therein, based on the operations and experience gained and to guarantee, in any case, constant alignment. to the reference legislation.

In the event that changes need to be made to this Policy, the Whistleblowing Committee promptly communicates them, with an indication of the actions to be implemented, to the Board of Directors which ensures their updating and adoption.

15. Publication, dissemination and information

This Policy is disseminated and made available through:

- publication on the website, so as to be made accessible and known to all subjects to whom this Policy is addressed;
- posting on the company noticeboards of all the Company's offices, including the local units;

and by any other means deemed useful.

The Company promotes a communication, information and training activity regarding this Policy to ensure the widest knowledge and most effective application of the same, through the illustration of the discipline regarding Reports, the functioning and access to the channels and tools made available to make reports and the measures applicable in case of violations.