

# SICILIA

## OUTLET VILLAGE

ARCUS REAL ESTATE

### WHISTLEBLOWING PROCEDURE

PURSUANT TO LEGISLATIVE DECREE NO. 24 OF 10 MARCH  
2023

| Revision | Approval   | Nature of Changes    |
|----------|------------|----------------------|
| Rev. 0   | 27/03/2024 | First implementation |

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## **1. INTRODUCTION.**

Legislative Decree No. 24 of 10 March 2023, the “*Whistleblowing Decree*” (hereinafter also referred to as the “Decree”), transposes in Italy Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of national or Union law, which affect the public interest, the integrity of the Public Administration or the private entity, of which they have become aware in the context of their work, whether public or private.

The aforementioned legislation, in summary, provides:

- a system of protection for specific categories of persons who report information, acquired in the context of their work, concerning breaches of national or European Union regulations that harm the public interest or the integrity of the institution;
- protection measures, including the prohibition of retaliation, protecting the Whistleblower, as well as the Facilitators, the Whistleblower’s colleagues and relatives and legal entities connected to the Whistleblower.
- the establishment of internal reporting channels within the entity (one of which is computer-based) for the transmission of Reports that guarantee, also through the use of encryption tools, the protection of the confidentiality: (i) of the Whistleblower’s identity, (ii) of the identity of Person involved and/or in any case mentioned in the Report, (iii) of the content of the Report and of the relevant documentation;
- the right to file a complaint with the judicial or accounting authorities, the possibility (if one of the conditions set out in Article 6(1) of Legislative Decree No. 24/2023 is met) of making external Reports through the channel managed by the Italian Anti-corruption Authority (hereinafter, ANAC), as well as to make public Disclosures (if one of the conditions set out in Article 15(1) of Legislative Decree No. 24/2023 is met), through the press or electronic means or means of dissemination capable of reaching a large number of people;
- the possibility of imposing disciplinary measures and administrative fines by ANAC in the cases provided for in Articles 16 and 21 of Legislative Decree No. 24/2023.

In compliance with the provisions of Legislative Decree No. 24/2023, which amended Article 6 of Legislative Decree No. 231/01, Sicily Outlet Village S.r.l. (hereinafter, the “Company”) promotes and encourages the reporting of offences and irregularities (as defined below).

In addition to the sanctions provided for in Legislative Decree No. 24/23, non-compliance with the principles, rules of conduct and control measures contained in this procedure entails the application of the disciplinary system contained in the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree No. 231/01.

## **2. PURPOSE OF THE PROCEDURE.**

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The purpose of this Procedure is to implement Legislative Decree No. 24 of 10 March 2023, published in the Italian Official Journal on 15 March 2023, transposing Directive (EU) 2019/1937 on “the protection of persons who report breaches of Union law (Whistleblowing regulation)”.

More specifically, the purpose of this Procedure is to regulate the process of transmission, receipt, analysis and management of Reports, as better specified below, including the dismissal and subsequent erasure of the same and of the related documentation.

In this perspective, the purpose pursued by this procedure is to provide the Whistleblower with clear operational indications on the subject, contents, recipients and transmission modalities of the reports, as well as on the forms of protection offered in our system.

Therefore, the purpose of this procedure is to:

- identify the persons who can make reports;
- define the scope of conducts, events, or actions that may be subject to reporting;
- identify the channels through which reports may be made;
- represent the operational procedures for the submission and management of reports, as well as the activities for possible investigation and detection activities, identifying roles, responsibilities, operational procedures and tools used;
- inform the Whistleblower and the reported person of the forms of protection recognised and guaranteed by Legislative Decree No. 24/2023 and by national and EU legislation.

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

### **3. REFERENCES.**

The Whistleblowing System, defined as such, is provided for by:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law;
- EU Data Protection Regulation 2016/679 (“GDPR”);
- Legislative Decree No. 24 of 10 March 2023, on the “*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws*”;
- Legislative Decree No. 231/2001 containing “*Rules governing the corporate liability of legal persons, companies and associations, including those without legal personality*”;
- Organisation, Management and Control Model adopted by Sicily Outlet Village S.r.l. pursuant to Legislative Decree No. 231/2001;
- Code of Conduct adopted by Sicily Outlet Village S.r.l..

### **4. DEFINITIONS.**

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| <b>RECIPIENTS</b>                            | Employees of Sicily Outlet Village S.r.l. hired on an open-ended and fixed-term basis (managers, middle managers, clerks, workers), directors, members of corporate bodies and supervisory bodies, as well as all those who, for various reasons, have employment, collaboration or business relations with the Company, including collaborators, interns, consultants, agents, suppliers and business partners, even before the legal relationship with the Company began or after its dissolution.   |
| <b>FACILITATOR</b>                           | Person who assists a Whistleblower in the whistleblowing process, operating within the same work context and whose assistance is kept confidential.  |
| <b>WHISTLEBLOWING MANAGER AND/OR MANAGER</b> | The external person appointed by the Company, autonomous and specifically trained, in charge of managing the reports made through the internal whistleblowing channel.   |
| <b>INFORMATION ON BREACHES</b>               | Suitably substantiated information (including well-founded suspicions) concerning breaches resulting from conduct, acts or omissions committed or which, on the basis of concrete elements, could be committed as well as elements concerning conduct, including omissions, aimed at concealing such breaches. This also includes information on breaches acquired in the context of a legal relationship that has not yet begun or has meanwhile ended, if such information was acquired in the context of employment, including the work trial period, or during the selection or pre-contractual phase. |
| <b>231 MODEL</b>                             | Organisation and Management Model adopted by the Company, i.e., a structured and organic system of principles, internal rules, operating procedures and control activities, adopted for the purpose of preventing conduct liable to give rise to the types of offences and crimes provided for in Legislative Decree No. 231/2001.   |
| <b>REPORT FORM</b>                           | Questionnaire that the Whistleblower is asked to fill out through the “Whistlelink” Platform and intended for the Whistleblowing Manager.  |
| <b>SUPERVISORY BODY (“SB”)</b>               | Sicily Outlet Village S.r.l.’s Supervisory Body, appointed pursuant to Legislative Decree No. 231/2001.  |
| <b>PLATFORM</b>                              | 27001 (Information security management system) and compliant with the regulations set out in Legislative Decree No. 24/2023, as well as with EU Regulation No. 2016/679 (GDPR), which allows the Whistleblower to make reports in writing or orally, with the possibility of recording voice messages, and capable, through cryptographic systems, of guaranteeing the maximum confidentiality of the identity of the Whistleblower and the content of the report.   |
| <b>PROCEDURE (OR POLICY)</b>                 | Whistleblowing procedure pursuant to Legislative Decree No. 24 of 10 March 2023 and integral part of the 231 Model adopted by Sicily Outlet Village S.r.l.   |

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| <b>FEEDBACK</b>          | Communication provided by the Whistleblowing Manager to the Whistleblower within the time limits laid down in this Procedure and concerning the outcome of the activities carried out in connection with the Report received.  |
| <b>WHISTLEBLOWER</b>     | Natural person who makes an Internal or External Report or public Disclosure of Information on Breaches acquired in the context of their work context.   |
| <b>REPORTED PERSON</b>   | The person mentioned in the Internal or External Report or in the public Disclosure as the person to whom the breach is attributed, or as a person otherwise implicated in the reported or publicly disclosed breach.  |
| <b>REPORT</b>            | Written or oral communication of Information on Breaches, including reasonable suspicions concerning breaches committed or which, based on concrete elements, could be committed within Sicily Outlet Village S.r.l. as well as elements concerning conduct aimed at concealing such breaches.                         |
| <b>INTERNAL REPORT</b>   | Written or oral communication of Information on Breaches, submitted through the internal reporting channel referred to in Section 9.   |
| <b>IRRELEVANT REPORT</b> | Any communication received by Sicily Outlet Village S.r.l. concerning behaviour that does not constitute a breach.<br><br>All those communications received by Sicily Outlet Village S.r.l. which, based their vague contents, do not allow adequate checks to be carried out, are also considered irrelevant reports. |
| <b>ANONYMOUS REPORTS</b> | Reports lacking elements allowing identification of the author.  |
| <b>BAD-FAITH REPORTS</b> | Any communication received by Sicily Outlet Village S.r.l. which proves to be unfounded based on objective elements and which, again based on objective elements, is made with the purpose of causing harm.  |
| <b>COMPANY</b>           | Sicily Outlet Village S.r.l.   |

## 5. RECIPIENTS AND SCOPE.

The Recipients of this Procedure are:

- the Top Management and the Company's corporate and control bodies members, as well as the external subject appointed by the same for the management of Reports pursuant to the Decree (hereinafter also the "Internal Whistleblowing Manager" or simply the "Manager");
- all managers, employees and, in general, subordinate workers, with whatever type of contract, former employees and candidates for employment, partners, customers of the Company, as well as - but not limited to - partners, suppliers (also under contract/sub-contract), consultants, collaborators in the performance of their work for the Company.

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Recipients also include natural and legal persons, not included in the previous categories, but to whom the protective measures provided for in this Procedure apply.

The provisions hereunder also apply to Anonymous Reports, provided they are adequately substantiated, as defined in this Procedure.

It is also specified that, in the case of public officials and person in charge of public services who have an obligation to report (Article 331 of the Italian Code of Criminal Procedure), the report made in accordance with this Procedure does not replace, where the prerequisites are met, the report to the Judicial Authorities, without prejudice to the protections provided for by the legislation in force and, more specifically, by the Decree insofar as they are compatible.

This Procedure therefore applies to:

- employees, under any type of contract;
- self-employed workers;
- independent contractors, freelancers and consultants;
- volunteers and trainees, including unpaid ones;
- shareholders (natural persons);
- persons with functions, also de facto, of administration, management, control, supervision or representation;
- the Whistleblowing Manager identified by the Company.

Reports, by the above personnel, must in any case be based on good faith or reasonable belief of detailed reports of unlawful conduct, relevant under the Decree and based on precise and consistent factual elements, or of breaches of the entity's organisation and management model, of which they have become aware by reason of the functions performed.

All reports received, in the form and manner described below, shall be processed by the Whistleblowing Manager appointed by the Company in compliance with the provisions of the law, the Organisation and Management Model and the Company's Code of Conduct.

Anonymous Reports, i.e. those without any element allowing identification of the author, delivered as described hereunder, are included in the scope.

However, Anonymous Reports will only be processed if there are clear, detailed, precise, and consistent elements.

## **6. CONDITIONS.**

Whistleblowing Reports may be made:

- when the legal relationship is ongoing;
- when the legal relationship has not yet started, if the Whistleblower has become aware of a breach during the selection process or in other pre-contractual stages;
- during the work trial period;

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- after the termination of the legal relationship, in the event that the Whistleblower became aware of breaches before the termination of the relationship (e.g., retirees).

## **7. EVENTS OR FACTS TO BE REPORTED.**

Pursuant to Legislative Decree No. 24/2023, the following may be the subject to Report:

- ✓ predicate offences pursuant to Legislative Decree No. 231/01;
- ✓ conduct or situations, even if not directly representing a criminal offence, in any case contrary to the Sicily Outlet Village S.r.l.'s 231 Model or the Code of Conduct, as well as to regulations, directives, policies and internal procedures adopted by the Company and relevant under Legislative Decree No. 231/01.

A Report may also concern information on conduct aimed at concealing the abovementioned breaches, as well as breaches not yet committed that the Whistleblower reasonably believes may occur based on concrete elements.

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

- **Subject matter:** a clear description of the facts that are the subject matter of the Report, with an indication (if known) of the circumstances of time and place in which the facts were committed/omitted;
- **Reported Person:** the Whistleblower must provide personal details or other elements (such as function/role within the company) that allow for easy identification of the alleged perpetrator of the unlawful conduct. The Reported Person may be a natural or legal person (e.g., a company providing goods or services).

The Whistleblower may also provide the following additional elements:

- their personal details, in case they do not wish to exercise the right to keep their identity confidential;
- an indication of any other persons who may report on useful circumstances concerning the facts described;
- an indication of any documents that may confirm the validity of these facts;

Reports, including anonymous ones, must be adequately substantiated and detailed, and must have relevant content pursuant to the Model, the Code of Conduct or in any case the provisions of Legislative Decree No. 24/2023.

### **7.1 Prohibited Reports.**

The following Reports are prohibited and, therefore, considered irrelevant and not actionable:

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- X those related to disputes, claims, or requests linked to a personal interest of the Whistleblower that exclusively pertain to their own individual work relationships with colleagues or their superiors;
- X those having offensive tones or containing personal insults or moral judgments aimed at offending or harming the honour and/or personal and/or professional decorum of the person or persons to whom the reported facts refer;
- X those based on mere suspicions or rumours related to personal matters not constituting an offence, or otherwise clearly unfounded and/or acquired only on the basis of unreliable rumours or hearsay (unofficial rumours);
- X those with purely defamatory or slanderous purposes;
- X those relating to information that is already fully in the public domain;
- X on breaches of European Union law as specified by Legislative Decree No. 24/2023;
- X on breaches already regulated in European Union directives and regulations and in the implementing provisions of the Italian legal system, which already guarantee specific whistleblowing procedures;
- X on breaches concerning national security, as well as procurement related to defence or national security aspects, unless these aspects fall within the relevant derived law of the European Union.

Reports that are deemed irrelevant, i.e., which cannot be executed, shall be dismissed.

## **8. GOOD- OR BAD-FAITH REPORTS.**

### **8.1 Good-faith Report.**

The Whistleblower is encouraged to make Reports that are as detailed as possible and provide the greatest number of elements, in order to allow the conduct of the necessary checks and the achievement of adequate feedback.

After making a Report, a Whistleblower identifying the presence of any errors can immediately inform through the same channel to which the Report was submitted.

### **8.2 Bad-faith Report.**

Reports shall be deemed to have been made in bad faith if they turn out to be deliberately frivolous, false or unfounded, with defamatory content or in any case concerning deliberately erroneous or misleading information, for the sole purpose of harming the Company, the Reported Person or other persons involved in the Report.

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In such a case, the Company reserves the right to take appropriate action - including the adoption of appropriate disciplinary sanctions - against the Whistleblower, without prejudice to the provisions of Sections 11.4 and 13.1.

### **8.3 Anonymous Reports.**

Anonymous Reports are permitted, and therefore admissible, provided they are adequately substantiated and detailed.

However, Anonymous Reports limit the possibility for Sicily Outlet Village S.r.l., through the Whistleblowing Manager, to carry out an effective investigation activity, as an easy information channel with the Whistleblower cannot be established.

The Company considers, among the relevant factors for evaluating the Anonymous Report, the severity of the reported breach, the credibility of the facts presented, and the possibility of verifying the truthfulness of the breach from reliable sources.

Confidential and anonymous Reports are not the same thing.

**Confidential** Report means allowing individuals to report wrongdoing or misconduct within an organisation, while keeping their identity confidential, except to the Whistleblowing Manager. Therefore, it will be the responsibility of the latter to keep the name and personal information of the Whistleblower confidential.

**N.B.**

**Anonymous** Report, on the other hand, means allowing people to report offences or misconduct without revealing their identity in any way. This means that the Whistleblower's name and personal information are not even notified to the Whistleblowing Manager.

Both confidential and anonymous Reports offer people a way to report wrongdoing without fear of retaliation. However, it is essential that the Manager is put in a position to follow up on the Whistleblower's Report, to investigate, and to take appropriate action.

## **9. REPORTING CHANNEL.**

In compliance with legislative provisions, Sicily Outlet Village S.r.l. has implemented its own internal reporting channel, making available to Recipients a Platform allowing Reports to be made in writing or orally, with the possibility of recording voice messages, and capable of ensuring, through encryption systems, the utmost confidentiality of the Whistleblower's identity and the content of the report.

The management of the internal reporting channel and of Reports itself has been entrusted by Sicily Outlet Village S.r.l. to a Whistleblowing Manager, independent from the Company and specifically trained in the management of Reports, who will manage Reports according to the procedure described in Sections 10 and 11 below.

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More specifically, the autonomy requirement should be understood as:

- **impartiality**, meaning the absence of conditioning and biases towards the parties involved in whistleblowing reports, in order to ensure fair management of the reports free from internal or external influences that could compromise their objectivity;
- **independence**, meaning autonomy and freedom from influences or interferences by management, in order to guarantee an objective and impartial analysis of the report.

Upon the Whistleblower's written request, a face-to-face meeting with the Whistleblowing Manager may also be arranged, which should be done in strict confidence and, where possible, preferably off company premises.

Anyone who receives a Report outside the abovementioned channel shall promptly forward it in its original form and with any attachments to the Whistleblowing Manager appointed by the Company.

## **10. PROCEDURE FOR SUBMITTING A REPORT.**

Recipients of this Procedure who become aware of Information on Breaches are required to make a Report through the internal reporting channel described below.

In order to diligently follow up on Internal Reports, Sicily Outlet Village S.r.l. uses a Platform named "Whistlelink" by Whistleblowing Solution AB, accessible at the following link: <https://siciliaoutletvillage.whistlelink.com>,

as well as the "Whistleblowing" section on the Company's website:

<https://www.siciliaoutletvillage.com/it/whistleblowing>

The Portal makes it possible to transmit, also anonymously, either one's own Report or a Report received from a third party, after having read and accepted the conditions set out in the "Privacy Policy", published within the reporting form on the Platform activated by the Company and after having given consent to the possible disclosure of one's personal data within the framework of disciplinary proceedings.

This Procedure is also available within the "Whistleblowing" page on the Company's website, which is also published on the Company's intranet.

Through the Platform, the Whistleblower can either make a written report, through the guided filling in of a Report Form, or through a voice recording lasting up to 10 minutes. In both modes, it is possible to attach documents in support of the Report and to request a confidential meeting with the Internal Whistleblowing Manager. In such a case, subject to the consent of the Whistleblower, the interview is documented by the Manager by means of a recording on a device suitable for storage and listening or by means of written minutes, which the Whistleblower may verify, rectify and confirm by signing.

Reports must be detailed and well-founded, regardless of the method used, to allow for the implementation of appropriate measures and to conduct thorough investigations and inquiries, including seeking clarifications from the Whistleblower, if identified. The Whistleblower may allow their

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identification by providing contact details where they can be reached (for example: full name, email address, phone number).

Upon completion, the Whistleblower must note down the Unique Identification Code and password (alphanumeric ticket that uniquely identifies the Report), which is automatically generated by the Platform and cannot be retrieved or duplicated in any way.

These credentials will allow the Whistleblower to monitor the processing status of their Report and, if necessary, interact with the Whistleblowing Manager.

Notifications that are not formalised in the manner and content specified in this Procedure will not be considered. More specifically, Reports made without using the Platform provided by the Company will not be considered.

The Whistleblower, while fully complying with the obligations of confidentiality, will be informed of the outcome of the Report made and of any related action taken.

If retaliatory measures are implemented, in addition to the application of the disciplinary system, the Company may also communicate their adoption to the competent inspection bodies (Labour Inspection, ANAC, Judicial Authorities, etc.).

### **10.1 Acquisition of a Report.**

Whoever receives a Report (and thus also the Supervisory Body), in whatever form (oral or written), falling within the scope of this Procedure, which is not addressed to them or which has been sent erroneously, shall promptly, and in any case within 7 days of its receipt, forward it to the Whistleblowing Manager, through the internal whistleblowing channel and in the manner set out in the previous Section, simultaneously notifying the Whistleblower (if known) of the transmission. They are also required to submit the original Report, including any supporting documentation, as well as evidence of the communication to the Whistleblower that the Report has been forwarded.

The recipient of the erroneous Report shall not retain a copy of the original [report] and must delete any copies in digital format, refraining from undertaking any independent analysis and/or investigation.

However, the same is required to keep confidential the identity of the Whistleblower, of the persons involved and/or in any case mentioned in the Report, the content of the Report and the relevant documentation.

Failure to disclose a Report received, as well as the violation of the duty of confidentiality, constitutes a violation of this Procedure and may result in disciplinary measures being taken by the Company.

## **11. REPORT MANAGING PROCEDURES.**

### **11.1 Receipt and registration of the Report.**

All Reports made through the internal reporting channel are registered in the Platform, which represents the database summarising the Reports essential data and their management (tracked by workflow), and

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also ensures the dismissal of all attached documentation, as well as that produced or acquired during analysis activities.

Consultation of the information on the Platform is restricted to the Whistleblowing Manager and the members of the Supervisory Body, who may be enabled with specific functional profiles for access to the system, tracked through logs and only and exclusively in the cases provided for by this Procedure.

## **11.2 Assessment of the admissibility of the Report (Triage stage).**

Upon receipt of the Report, the Whistleblowing Manager assesses whether the Report falls within the scope of this Procedure. More specifically, the assessment on the admissibility of a Report is carried out by the Manager based the following essential requirements:

- a) the Whistleblower is one of the Recipients of the Procedure, as specified in Section 5 hereof;
- b) the conduct reported constitutes a breach, as specified in Section 7 of this Procedure.

Should the requirement set out in point a) not be met, the Report shall be taken into consideration by the Manager, but the protections provided for in Legislative Decree No. 24/23 and in particular the protection of the confidentiality of the Whistleblower will not be guaranteed.

Should the requirement referred to in letter b) not be fulfilled, the Manager shall delete the received Report from the system.

In the case of Prohibited Report (see Section 7.1), the Manager shall consider the possibility of notifying the Judicial Authority.

If both requirements are met, the Manager analyses and classifies the Report in order to assess its seriousness, understand its scope, and assess the possible involvement of internal and/or external persons necessary for the resolution of the Report (e.g., Supervisory Body, HR Manager, etc.).

The Whistleblowing Manager also preliminarily evaluates, including through any documentary analysis, the existence of the necessary conditions for initiating the subsequent investigative phase, prioritising Reports that are adequately detailed.

The Report may also be deemed inadmissible due to:

- lack of data constituting the essential whistleblowing elements;
- manifest groundlessness of the facts attributable to the breaches established by the legislator;
- presentation of facts of a generic nature such as to prevent understanding by the relevant offices or persons;
- submission of documentation without the actual report of breaches.

## **11.3 Assessment of the validity of the Report and investigative activities (Investigation stage).**

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having declared that the Report is admissible, the Manager will share the Report with the Supervisory Body and, in agreement with the latter, will initiate a verification and analysis activity in order to assess its validity.

The SB has the same obligation of confidentiality as the Manager.

The management and verification of the validity of the circumstances represented in the report are entrusted to the Whistleblowing Manager, who does so in conjunction with the Supervisory Body and in compliance with the principles of impartiality and confidentiality, by carrying out any activity deemed appropriate, including the personal hearing of the Whistleblower and any other persons who may provide information about the reported facts, with the adoption of necessary precautions.

The Manager's investigative activity does not involve the actual determination of facts but consists of an impartial initial assessment of the reported matters. In order to carry out investigative activities, the Manager may request further information from the Whistleblower, including obtaining necessary informational elements from the relevant departments, including acts and documents.

In cases where it is necessary to seek the technical assistance of third-party professionals, as well as the specialist support of personnel from other company functions/directorates, it is necessary - in order to ensure compliance with the confidentiality obligations required by regulations - to obscure any type of data that could allow for the identification of the Whistleblower or any other individuals involved (for example, the Facilitator or additional individuals mentioned in the report).

The scope of the investigation does not include, except in cases of manifest unreasonableness, assessments of merit or opportunity, discretionary or technical-discretionary, regarding decision-making and management aspects carried out by the involved company structures/positions, as these fall under the exclusive competence of the latter.

#### **11.4 Sharing of Findings (Reporting stage)**

At the end of the investigation, the Manager, again in agreement with the Supervisory Body, declares the closure of the Report, highlighting any non-compliance with rules/procedures, as well as any action taken.

If the **Report turns out to be unfounded**, the Manager proceeds with its dismissal (see Section 11.6), giving the Whistleblower adequate reasons for their decision. If the Manager believes that there are grounds for a Bad-Faith Report, they transmit the closed Report to the Board of Directors so that it can be evaluated with the other competent company structures, to determine whether the Report was made solely to damage the reputation or harm or otherwise prejudice the individual and/or company, for the purpose of activating any appropriate action against the Whistleblower.

Similarly, the Manager shall provide, by transmitting an appropriate report to the Board of Directors, if it is found that the report, revealed to be unfounded following the appropriate investigations, appears to have been submitted due to conduct by the Whistleblower tainted by wilful misconduct or gross negligence, for the purpose of evaluating the opportunity to take disciplinary action against the Whistleblower, pursuant to Article 6 of the Decree, one or more disciplinary measures among those

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already provided for by the company’s disciplinary system, without prejudice to what is provided for in Section 13.1.

If the **Report is found to be well-founded**, the Manager shall transmit a report of investigative findings to the internal competent bodies or external authorities concerning the unlawful aspects identified, ensuring that such documentation does not contain references to the identity of the Whistleblower and the Reported Person, nor other implicit references that could unmistakably lead to the Whistleblower, so that they can identify the most appropriate measures to be taken as a result of the incident, including - if the prerequisites are met - disciplinary measures against the perpetrators of the offenses and/or irregularities, already provided for in the CCNL (Collective Bargaining Agreement) and/or in the penalty system set forth in the 231 Model adopted by the Company.

With regard to Reports “relating to relevant facts” and/or with complex analyses, the Manager, again in agreement with the Supervisory Body, draws up an investigation note, in which the following are set out:

- a judgement of reasonable validity/groundlessness on the reported facts;
- the outcome of the activities carried out and the results of any previous investigations performed on the same facts/individuals subject of the report or on facts similar to those covered by the Report;
- any indications regarding the necessary corrective actions on the areas and company processes examined, adopted by the competent management, which is informed of the analysis results.

Moreover, if the outcome of the investigation reveals:

- possible cases of criminal relevance or civil liability, the Manager may order that the results be communicated to the Board of Directors, for the relevant assessments;
- cases of non-compliance with the provisions of the Organisation, Management and Control Model pursuant to Legislative Decree No. 231/01, the Code of Conduct, rules/procedures or facts of possible relevance from a disciplinary or employment law perspective, the Manager is required to notify the results to the Supervisory Body and the relevant corporate function, for the relevant assessments, which, subsequently, shall communicate the investigative findings and determinations to the Supervisory Body.

It goes without saying that the same duty of confidentiality applies to the internal supervisors whose task it is to verify the effectiveness of the Report as it does to the Manager.

The Whistleblowing Manager is not responsible for ascertaining individual responsibilities, whatever their nature, nor for carrying out checks of legitimacy or merit on acts and measures adopted by the Company and subject to Report.

The Manager notifies without delay the results of the investigations and any action taken to the Whistleblower.

## 11.5 **Dismissal.**

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The decision to dismiss the Report is formalised through the Platform and must contain the reasons for dismissal. The Manager shall notify the Whistleblower via the Platform.

The Report is dismissed if:

- X it is not relevant;
- X it refers to facts of such general content that they cannot be verified;
- X it was a Bad-faith Report;
- X the preliminary investigation proved its groundlessness.

In the event of the Report being dismissed for being a Bad-Faith Report, please refer to the provisions of Section 8.2.

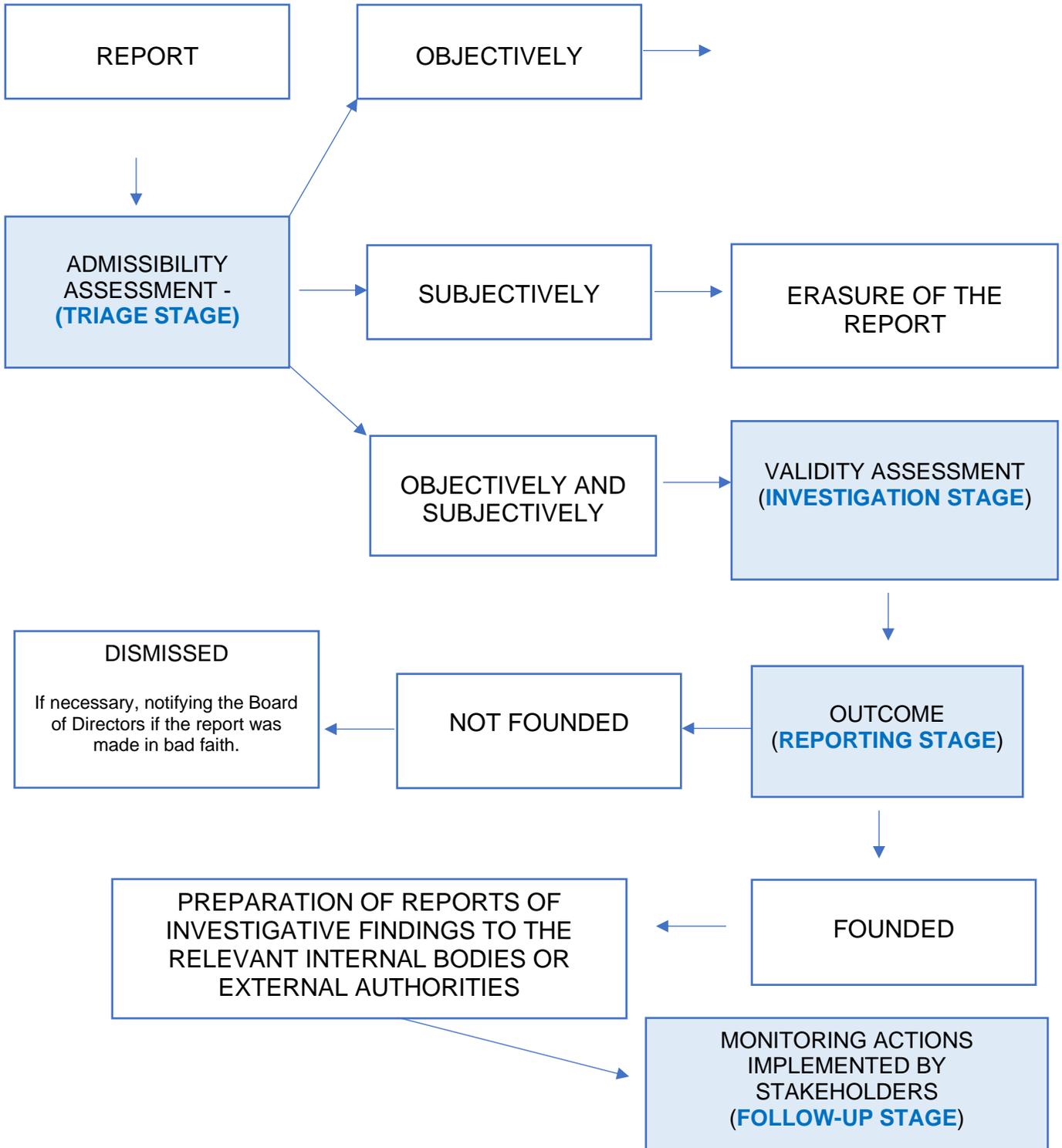
#### **11.6 Corrective Actions and Monitoring (Follow up).**

If the analysis of the areas and company processes examined reveals the need to formulate recommendations aimed at adopting appropriate remedial actions, it is the responsibility of the relevant corporate functions and the Managers of the areas/processes under review to define a corrective action plan for addressing the identified issues and to ensure its implementation within the defined timelines, informing the Manager who oversees the monitoring of the implementation status of the actions.

Every six months, a completeness check is carried out by the Manager to ensure that all received Reports have been addressed, duly forwarded to the relevant recipients, and subject to reporting as stipulated by this Procedure.

#### **11.7 Summary Outline**

THE REPORT WILL BE  
 PROCESSED WITHOUT  
 GUARANTEEING THE  
 PROTECTIONS  
 PROVIDED FOR BY



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### **11.8 Well-founded Report concerning Top Management, supervisory bodies or the Whistleblowing Manager.**

In the event that the Report concerns:

- a) one or more members of the Board of Directors of Sicily Outlet Village S.r.l.: the internal person in charge of assessing the Report is the Chairperson of the Board of Statutory Auditors of the Company, who informs the Chairperson of the Board of Directors of the Company if they are not involved;
- b) one or more members of the Board of Statutory Auditors of Sicily Outlet Village S.r.l.: the internal person in charge of assessing the Report is the Chairperson of the Board of Directors of the Company,;
- c) the entire Supervisory Body of the Company: the internal person in charge of assessing the Report is the Chairperson of the Board of Directors of Sicily Outlet Village S.r.l.;
- d) the Company's Whistleblowing Manager: the internal person in charge of assessing the Report is the Chairperson of the Board of Directors of Sicily Outlet Village S.r.l..

In the aforementioned cases, the outcomes of the investigations are subject to a closure note of the Report, signed by the individual who managed the Report received.

### **11.9 Sharing the findings with the Company's Supervisory Body.**

In any event, the Manager provides the Supervisory Body, on an annual basis, with a summary report of all the Reports received during the period and details of those falling within the scope of the Procedure, with evidence of the progress and outcome of the investigations concluded.

Also upon the Supervisory Body's request, the Manager may order the notification of the details of the investigations carried out or the transmission of the investigation notes closing the Reports.

### **11.10 Types of Feedback to the Whistleblower.**

With regard to the "Feedback" that the Manager must provide to the Whistleblower within a 3-month period (see Section 11.7), it may consist of the communication:

- a) of the Report being dismissed;
- b) of an internal investigation being launched, and any findings thereof;
- c) of the measures taken to address the issue raised;
- d) of the issue being referred to a competent authority for further investigation.

It is specified that the same Feedback, to be provided within a 3-month period, may also be a merely interim Feedback, as it may concerns information regarding all the aforementioned activities to be undertaken and the progress of the investigation. In the latter case, once the investigation has been completed, the results must in any case be notified to the Whistleblower.

### 11.11 Schedule of the Report Management Process.

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| Sending an acknowledgement of receipt of the Report to the Whistleblower | Within 7 days of receipt of the Report  |
| Report Feedback  | Within 3 months (extendable up to 6 months in case of justified reasons) from the date of receipt acknowledgment.<br><br>In the absence of the acknowledgment of receipt, within 3 months (extendable up to 6 months in case of justified and motivated reasons) from the expiration of the 7-day period from the submission of the Report. |
| Reply to the request to schedule a face-to-face meeting                  | No later than 7 days after receipt of the request for a face-to-face meeting.   |
| Establishing the day of the face-to-face meeting                         | Within 10 days after receipt of the request for a face-to-face meeting.<br><br>In cases of proven urgency, within 5 days after receipt of the request for a face-to-face meeting.   |

### 11.12 Retention.

The Report and its documentation are kept by the Whistleblowing Manager on the Platform, who is required to document the entire process of managing the Report, in order to ensure complete traceability of the Report and of the activities carried out to diligently and dutifully follow it up.

All documentation must be kept for as long as necessary for the management of the Report and, in any case, for no longer than five years from the closure of the Whistleblowing Procedure, except in the event of initiating legal or disciplinary action against the reported person or the whistleblower who has made false or defamatory statements. In that case, the Report and the relevant documentation must be retained until the conclusion of the proceedings and the expiry of the time limit for lodging an appeal.

Once the above deadlines are expired, the Report, and the relevant documentation, will be deleted or anonymised.

Only the Whistleblowing Manager, or persons expressly authorised by the latter, know the Platform access credentials.

Any paper documents are filed in an identified locked location, access to which is permitted only by the Whistleblowing Manager, or by persons expressly authorised by the latter.

Oral Reports are documented in writing by means of a detailed record of the conversation. The Whistleblower may verify, correct and confirm the contents of the transcript by signing it.

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Reports made through a direct meeting are documented, subject to the consent of the whistleblower, by means of recording through devices suitable for storage and listening. In cases where recording cannot be carried out (e.g., because the Whistleblower has not given consent or there are no IT tools suitable for recording), minutes of the meeting will be drawn up, which must also be signed by the Whistleblower, as well as by the person who received the statement. A copy of the minutes will be given to the Whistleblower.

If the Report is made orally during a face-to-face meeting, it is documented, subject to the Whistleblower's consent, either by recording it on a suitable device for storage and listening, or by means of minutes. In the case of minutes, the Whistleblower may verify, correct and confirm the minutes of the meeting by signing it.

## **12. PROTECTIONS FOR THE WHISTLEBLOWER.**

The protections afforded to the Whistleblower may only be ensured by the Company if the instructions contained in this Procedure are followed. No protection is granted to the Whistleblower if they have contributed to the commission of the unlawful conduct.

The protections, pursuant to Article 16 of Legislative Decree No. 24/2023, apply:

- when the Whistleblower has acted believing, with reasonable conviction, that the report was truthful and fell within the objective scope provided for by Legislative Decree No. 24/2023;
- when the report or disclosure has been made in accordance with the provisions of Legislative Decree No. 24/2023;
- when the Whistleblower is initially anonymous and is subsequently identified.

The protection afforded to the Whistleblower is also extended to:

- the Facilitator, i.e., the natural person assisting the Whistleblower in the reporting process, operating within the same work context (e.g., the whistleblower's colleague assisting them in the reporting process);
- individuals within the same work context as the Whistleblower, with a stable emotional or familial relationship up to the fourth degree;
- the Whistleblower's colleagues with whom they have a habitual and current relationship at the time of the report;
- entities exclusively owned or in majority co-ownership by the Whistleblower or the individual making the public disclosure;
- entities where the Whistleblower, informant, or individual making a public disclosure is employed.

### **12.1 Confidentiality.**

The Company, in setting up and implementing its internal reporting channels, guarantees the confidentiality of the identity of the Whistleblower, the Reported Person and of any other persons

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involved, as well as of the content of the report and of the relevant documentation, including through the use of encryption tools.

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

Subject to legal obligations, the identity of the Whistleblower and any other information from which the identity may be directly or indirectly inferred cannot be disclosed, without the Whistleblower's express consent, to individuals other than those competent to receive or follow up on Reports, expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) and Article 2-*quaterdecies* of Legislative Decree No. 196 of 30 June 2003 (Italian Privacy Code).

More specifically, the Whistleblower's identity and any other information from which that identity may be inferred, directly or indirectly, may only be disclosed with the Whistleblower's express consent:

- within the disciplinary procedure, if the allegation is based, in whole or in part, on the Report and the knowledge of the Whistleblower's identity is indispensable for the defence of the accused;
- within the scope of criminal proceedings initiated following Internal or External Reports, if the disclosure of the Whistleblower's identity or any other information from which the identity can be directly or indirectly inferred is also necessary for the defence of the individual involved.

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

The Sicily Outlet Village S.r.l. personnel possibly involved in the management of Reports is required to keep confidential the identity of the Whistleblower, of the persons involved and/or in any case mentioned in the Report, the content of the Report and the relevant documentation.

Confidentiality is also guaranteed to the Whistleblower before the commencement or after the termination of employment, or during the work trial period, if such information was acquired in the context of employment or in the selection or pre-contractual phase.

Confidentiality regarding the identity of individuals involved and/or mentioned in the Report, as well as the identity and assistance provided by Facilitators, is also guaranteed, with the same protections afforded to the Whistleblower.

Breach of the confidentiality obligation, subject to the abovementioned exceptions, may result in the imposition of administrative fines by ANAC against the person concerned, as well as the adoption of disciplinary measures by the Company, in line with the provisions of the disciplinary system set out in the 231 Organisational Model.

## **12.2 Prohibition of retaliation and protective measures.**

Retaliatory and/or discriminatory acts against the Whistleblower, understood as any behaviour, act or omission, including only attempted or threatened, carried out on account of the Internal Report that causes or may cause the Whistleblower, directly or indirectly, unjust harm, is forbidden.

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Protection is also granted to the anonymous Whistleblower who believes they have suffered retaliation and has subsequently been identified.

Examples of retaliatory conduct include, without limitation:

- X dismissal, suspension or equivalent measures;
- X relegation in grade or non-promotion;
- X change of duties, change of workplace, reduction of salary, change of working hours;
- X suspension of training or any restriction of access to it;
- X negative comments or negative references;
- X the adoption of disciplinary measures or other sanctions, including fines;
- X coercion, intimidation, harassment or ostracism;
- X discrimination or otherwise unfavourable treatment;
- X failure to convert a fixed-term employment contract into an open-ended employment contract, where the employee has a legitimate expectation of such conversion;
- X non-renewal or early termination of a fixed-term employment contract;
- X damage to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- X inclusion on improper lists, based on a formal or informal sectoral or industrial agreement, which could result in the individual being unable to find employment in the sector or industry in the future.
- X early cessation or cancellation of the contract for the supply of goods or services;
- X cancellation of a licence or permit;
- X request to undergo psychiatric or medical examinations.

Anyone who believes that they have suffered retaliation on account of a Report may notify ANAC in the manner and through the channels provided by that Authority.

Any retaliatory actions taken as a result of a Report are null and void, and persons dismissed as a result of a Report have the right to be reinstated in their jobs in accordance with the rules applicable to the worker.

Without prejudice to ANAC's exclusive competence with regard to the possible application of the administrative penalties referred to in Article 21 of Legislative Decree No. 24/2023, reference is made to the specific rules contained in Chapter 4 of the 231 Organisational Model ("Penalty System") for any disciplinary consequences within the Company's jurisdiction.

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### **13. LOSS OF PROTECTIONS AND LIABILITY OF THE WHISTLEBLOWER.**

#### **13.1 Loss of protections.**

At the time of Report, the Whistleblower must have reasonable grounds to believe that the information reported is true.

The protections provided by Legislative Decree No. 24/23 do not apply when the Whistleblower's criminal or civil liability is established for defamation or slander, or for the same offences committed with the report to the judicial or accounting authorities, committed with intent or gross negligence.

In the event of a loss of protection, in addition to the application of disciplinary sanctions, there is also an administrative penalty of between EUR 500 and EUR 2,500 imposed by ANAC.

#### **13.2 Liability of the Whistleblower who is an employee or a manager.**

The protections outlined in paragraph 12 of this Procedure must not be construed in any way as a form of impunity for the Whistleblower: Sicily Outlet Village S.r.l. discourages the use of Reports for purposes other than those described in this Procedure.

Therefore, this Procedure does not affect the criminal and disciplinary liability of the Whistleblower who is an employee in the event of a report made in bad faith or with gross negligence, as well as the obligation to compensate (pursuant to Article 2043 of the Italian Civil Code) for any damages caused by the aforementioned unlawful conduct. Any form of abuse of this Procedure, such as reports that are manifestly opportunistic and/or made with the sole aim of harming the person against whom the report is made or other persons, and any other situations of improper use or intentional exploitation of the institution covered by this Procedure, also give rise to liability in disciplinary and other competent venues.

By way of example, the following sanctions may be imposed on the Whistleblower in the event of negligence:

- verbal warning, written warning, financial penalty, suspension from service, dismissal for managers;
- verbal warning, written warning, fine, suspension from service, dismissal with or without notice for employees.

Specifically, in the event that, at the conclusion of the report investigation process, objective elements emerge that prove the submission of Bad-faith Reports or Reports submitted with gross negligence, the Manager promptly informs the competent company functions so that they can adopt the appropriate measures, as well as the Supervisory Body of the Company.

The Supervisory Body monitors the application and implementation of these measures.

At the same time, the Reported Person is made aware of the presence of such breaches so that, if necessary, they are in a position to exercise their right of defence and, if necessary, to take appropriate action against the Whistleblower.

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### **13.3 Liability of a third-party Whistleblower vis-à-vis the Company.**

The criminal and civil sanctions resulting from the offences and abuses referred to in the previous Section also apply to Whistleblowers who are third parties to the Company.

Furthermore, any offence or abuse of this Procedure committed by third parties with whom the Company has contractual relations (such as suppliers, external consultants/collaborators, business partners, etc.), shall be sanctioned in accordance with the provisions of specific contractual clauses included in the relevant contracts. Such clauses may include, for example, the option for contract termination and/or the payment of penalties. Penalties may also entail a ban on establishing new contractual relationships with the persons concerned.

### **14. DISCIPLINARY SYSTEM.**

This Procedure is an integral part of Sicily Outlet Village S.r.l.'s Organisation and Management Model. Therefore, failure to comply with the principles and rules contained therein is a violation of the 231 Model, and entails the application of the disciplinary system adopted pursuant thereto and contained therein.

### **15. PROCESSING OF PERSONAL DATA.**

Any processing of personal data, as set out in the Policy, must be carried out in accordance with Regulation (EU) 2016/679 (GDPR) and Legislative Decree No. 196 of 30 June 2003 (and subsequent amendments).

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

The rights referred to in Articles 15 to 22 of the GDPR may be exercised within the limits of Article 23 of the GDPR and 2-*undecies* of Legislative Decree No. 196 of 30 June 2003. The exercise of the same rights may, in any event, be delayed, restricted or excluded by reasoned notice given without delay to the person concerned, unless such notice would jeopardise the purpose of the restriction.

The processing of personal data relating to the receipt and management of reports is carried out by the Company in its capacity as data controller, in compliance with the principles set out in Articles 5 and 25 of the GDPR, providing appropriate information to the Whistleblower and the persons concerned pursuant to Articles 13 and 14 of the GDPR, as well as adopting appropriate measures to protect the rights and freedoms of the persons concerned. For this purpose, the Company provides the individuals involved in the scope of this Policy with a specific information notice on data processing carried out in relation to the acquisition and management of reports governed by this Policy. The Company has specifically appointed and instructed the persons authorised to process personal data, also pursuant to Articles 5, 24, 29 and 32 of the GDPR and Article 2-*quaterdecies* of Legislative Decree No. 196 of 30 June 2003.

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Furthermore, the Company, in line with the provisions of Article 13 of the Whistleblowing Decree, as well as in compliance with the provisions of Articles 24 and 32 of the GDPR, identifies suitable technical and organisational measures to guarantee a level of security appropriate to the specific risks arising from the processing operations performed, on the basis of a data protection impact assessment (DPIA), regulating through a contract or other legal document pursuant to Article 28 of the GDPR the relationship with any external suppliers who process personal data on its behalf as data processors.

## **16. ADOPTION AND UPDATING OF THE WHISTLEBLOWING PROCEDURE.**

This procedure is adopted by Board of Directors' resolution, after having sent a notice via certified email to the trade union representatives present within the Company or, if not present, to the most representative trade union associations at national level.

The Company periodically reviews and, if necessary, updates this Procedure to ensure its continual alignment with company practices and relevant regulations.

## **17. INFORMATION AND TRAINING.**

This Procedure is disseminated by uploading it to the company intranet, and any other means deemed most appropriate by the Company (e.g., sending specific communications, etc.).

The Company promotes an annual communication, information and training activity on this Procedure, in order to ensure the most effective application of the Procedure and the widest knowledge of the rules on Reports, the functioning and access to the channels and tools made available by the Company for making Reports, as well as the measures applicable in case of Breaches.