

Procedure for managing reports of illicit conduct and violations (so-called Whistleblowing)

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0. Premise

Whistleblowing is the reporting system with which a person contributes or can contribute to bringing to light risks and/or potentially prejudicial situations for the Company. The main purpose of whistleblowing is therefore to resolve or, if possible, prevent any problems that could arise from an offense or violation, allowing critical issues to be addressed quickly and with the necessary confidentiality.

The current Italian legislation that regulates whistleblowing is legislative decree no. 24 of 10 March 2023, which transposes Directive (EU) 2019/1937.

The legislation regulates the protection of people who report violations of national regulatory provisions or of European Union law, which harm the public interest or the integrity of the public administration or private entity.

The Company complies with the legislation on whistleblowing as a private organization which, despite not having employed, in the last year of operation, an average of at least fifty subordinate workers with permanent or fixed-term employment contracts, has adopted an organizational and management model pursuant to legislative decree 8 June 2001, n. 231.

The adoption of an organization and management model pursuant to Legislative Decree no. 231/2001, requires that the internal reporting channels are provided within this model, also through this organizational act to which the MOG 231 expressly refers.

1. Objectives

Define the operational methods for sending, receiving, analyzing and processing reports of illicit conduct and violations (so-called whistleblowing) pursuant to Legislative Decree. 10 March 2023, n. 24 (including violations of the Code of Ethics and the Organization, Management and Control Model adopted by the Company), to protect the public interest and the integrity of the Company as well as of the reporting party, in compliance with the provisions of the Legislative Decree. 10 March 2023, n. 24, from the art. 6, paragraph 2 bis, of Legislative Decree no. 231/01 and the internal and Group Policies and Procedures.

2. Scope

This procedure applies to reports of illicit conduct and violations by the subjects better identified in the following § 6. procedura si applica alle segnalazioni di condotte illecite e violazioni da parte dei soggetti meglio individuati nel successivo § 6.

3. Normative Requirements

- Organization, management and control model adopted by the Company pursuant to Legislative Decree. 231/01
- Company code of ethics and conduct
- Applicable CCNL
- Legislative Decree 231/01 and following. mm. ii.
- EU Directive 2019/1937 on the protection of persons reporting breaches of Union law
- Legislative Decree. 10 March 2023, n. 24 on "Implementation of 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 and containing provisions concerning the protection of persons reporting breaches of the provisions national regulations" (Official Journal no. 63 of 15 March 2023).
- EU GDPR Regulation n. 2016/679D.lgs. 30 giugno 2003, n. 196 e ss. mm.

4. Definitions

ANAC: the National Anti-Corruption Authority which manages the external reporting channel and intervenes, also in terms of sanctions, in the event of retaliation in order to protect the whistleblowers or violation of the Legislative Decree. 24/2023.

Code of ethics and conduct : the Company's code of ethics and conduct.

Destinatario: the recipient of the Reports sent via the internal Reporting channel, as identified in the following § 8.1.

Model: the organisation, management and control model adopted by the Company pursuant to Italian Legislative Decree. 231/01.

Supervisory body (SB): it is a collegial body provided for by art. 6, paragraph 1, letter. b) of the Italian Legislative Decree. 8 June 2001, n. 231, made up of external members, one of whom acts as President, with autonomous powers of initiative and control. The SB has the task of supervising the functioning and observance of the models and ensuring that they are updated.

Reporting: the natural person who reports illicit conduct or violations pursuant to Legislative Decree. 10 March 2023, n. 24 (including violations of the Code of Ethics and the Model).

Reported: the natural or legal person mentioned in the report to whom the violation or illicit conduct is attributed by the Reporter or who, according to the Reporter, is involved or otherwise implicated in the violation or illicit conduct.

The Company: Bottero S.p.A.

Report : written or oral communication of information about violations. A report is defined as internal or external, depending on the reporting channel to which it is presented.

Reporting channel: a system adopted by the organization for the exchange of information relating to the report, capable of guaranteeing, also through the use of encryption tools, the confidentiality of the identity of the reporting person, of any facilitator and of any persons involved and mentioned, as well as the confidentiality of the content of the report and the related supporting documentation.

Facilitator: natural person operating within the same work context as the whistleblower, who assists the whistleblower in the reporting process. The facilitator's assistance must be kept confidential.

Work context: The work or professional activities, present or past, through which, regardless of the nature of those activities, a person acquires information about violations.

Involved or mentioned: natural or legal person who is referred to in the report as the person to whom the violation is attributed or as the person in any case implicated in the reported violation.

Intermediary: natural or legal person, even third party to the organisation, specifically trained, whose impartiality and independence is entrusted with the management of the reporting channel, in order to guarantee the correct management of the reporting process in compliance with the requirements established by current legislation.

Following: the action undertaken by the manager to whom the report is sent to evaluate the existence of the facts reported, carry out investigations and adopt any measures.

Feedback: communication provided to the reporting person of information relating to the follow-up that is given or intended to be given to the report;

Retaliation: any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report and which causes or may cause unfair damage to the reporting person.

Anonymity: condition relating to the identity of a person, characterized by a state of non-knowability due to the renunciation of the manifestation of information suitable for identifying him.

Confidentiality: condition of non-disclosure of known information, considered "secret" and treated confidentially.

Whistleblowing: the system for reporting and managing illicit conduct and violations, through specific channels established by the Company, adopted and implemented to allow company personnel, interest groups and third parties in relationship with the Company (as identified below) to make reports according to as provided by the Italian Legislative Decree. 24/2023.

5. Operational principles

The Company has introduced within its Model and its organizational and control system various methods of reporting offenses and violations (including violations of the Model and the Company Code) for the benefit of its personnel, in such a way as to allow to them to be able to take advantage of an alternative channel to the ordinary hierarchical reporting, and in general for the benefit of third parties who operate for the Company.

The Company's staff and all subjects potentially able to access the Reporting channels set up by the Company are required to use said Reporting channels with correctness and good faith. Behavior aimed at exploiting this system through reports made in bad faith or based on untrue facts will not be tolerated.

It is absolutely forbidden for anyone to reveal facts or information which is the subject of a report unless expressly authorized by the Supervisory Body or by any other function designated to receive and/or manage the Report, in accordance with the provisions of this procedure.

6. Who can report?

II The Whistleblower is the natural person who reports or discloses information on illicit conduct or violations acquired in the context of his/her work or professional activity in relation to the Company, regardless of the nature of such activities or whether the employment relationship has in the meantime finished or not yet started or is on trial.

It therefore includes the following natural persons who provide services to the Company or operate in relation to it:

- employed workers (including those with atypical, part-time and fixed-term contracts, as well as those with a contract or employment relationship with a temporary agency, interns and volunteers, whether paid or unpaid);
- collaborators, self-employed workers, freelancers and consultants who carry out work at the Company;
- shareholders, members of management, control or supervisory bodies, or representatives of the Company, even if these functions are exercised on a purely de facto basis.

6.1 Do they concern which subjects?

The reports may concern facts and behaviors relating to all employees, members of the corporate bodies (Board of Directors, Board of Auditors), Supervisory Body and Auditing Firm of the Company as well as other third parties (customers, suppliers, consultants, collaborators) in relation with the Company.

6.2 Subject of the Report

Information on violations that harm the public interest or the integrity of the Company acquired in the work context is subject to reporting and therefore the reports may concern:

- illicit conduct and potentially relevant crimes pursuant to Legislative Decree 231/01;
- violations of the Code of Ethics and Conduct and the Company Model;
- violations of national regulatory provisions (criminal, civil, accounting and administrative offences);
- violations of the regulatory provisions of the European Union (offences committed in violation of European legislation relating, among others, to the following sectors: public contracts; financial services, products and markets and prevention of money laundering and terrorist financing; transport safety; protection environment; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems);
- acts or omissions that harm the financial interests of the European Union (such as fraud, corruption and any other illegal activity related to EU expenditure);

- acts or omissions relating to the internal market, which undermine the free movement of goods, people, services and capital (e.g. violations of competition and state aid and corporate tax rules);
- acts or behaviors that nullify the object or purpose of the provisions of the European Union in the sectors indicated in the previous points.

They will not be taken into consideration as they are unrelated to the subject of the report and will not be worthy of protection:

- facts or information obtained through "hearsay" (e.g. rumors, mere suspicions or suppositions) or reported by another person and, that is, not learned directly, as well as information on violations that are clearly unfounded or are already in the public domain ;
- Reports of illicit conduct or unsubstantiated violations that do not allow the identification of factual elements reasonably sufficient to start an investigation (e.g. offense committed, reference period, people/units involved);
- Unsubstantiated reports made with the aim of damaging or causing harm to the person(s) reported or to the Company;
- facts relating to the private sphere of the Reported Party (e.g. facts relating to the political or religious orientations of the Reported Party or similar);
- disputes, claims or requests linked to a personal interest of the Reporter which relate exclusively to the relevant individual work or employment relationships;
- Reports of illicit conduct or violations already regulated on a mandatory basis by European Union or national acts;
- Reports of misconduct or violations relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under relevant secondary law of the European Union..

7. Content of the Report

All Reports must contain precise and consistent factual elements that can allow all necessary and appropriate checks to be carried out to ascertain the validity of the facts being reported.

To this end, to be taken into consideration, the Report must contain the following elements:

- a clear and complete description of the facts being reported;
- the circumstances of time and, if known, place in which the reported facts were committed;
- the personal details, if known, or other elements that allow the identification of the person who carried out the reported facts (for example the qualification or the sector in which he carries out the activity);
- any documents that can confirm the validity of reported facts;
- any other information that can provide useful feedback regarding the existence of the facts reported (e.g. other subjects potentially aware of the facts or who could confirm the facts).

7.1 Anonymous reports

Given that:

- anonymous reports do not guarantee to provide feedback to the Reporter regarding the activity carried out, in order to reassure him that the Report has been taken into consideration and evaluated or to inform him about the outcome of the investigation or its archiving, unless the reporting party indicates a channel through which communications can be received.
- anonymous reports may in any case lead to the risk of possible retaliation for the Reporter, not allowing the Company to prepare the appropriate protection tools provided for and to protect the Reporter;

In order to encourage the emergence of illicit behavior or violations as much as possible, anonymous reports will be taken into equal consideration as confidential reports, provided they are adequately detailed.

Anonymous Reports will be treated with the same methods indicated in the following § 8 (in particular for the purposes of managing the Report and protecting the Reporter who may subsequently be identified).

8. Internal reporting channel

In order to facilitate the sending and receipt of Reports and guarantee confidentiality in Report management activities, the Company sets up an internal Reporting channel which allows Reports to be made:

- in written form, using IT methods ("Whistleblowing" section on the website www.bottero.com and dedicated online platform) or via ordinary mail;
- in oral form, through voice messages (dedicated online platform)
- through a direct meeting between the Recipient and the Reporter, upon request of the latter.

This internal reporting channel is structured as follows.

8.1 Recipient of Reports via the internal channel

The Recipient of the Reports activated through the internal channel is the Supervisory Body (hereinafter also "SB"), as a body made up of subjects external to the Company and equipped with the necessary skills for the correct management of the report.

It is understood that in the event that the Reported Person, author of the alleged illicit conduct or the alleged violation, or the Reporter should be one of the Recipients (OdV/single member of the OdV), the Report must be addressed to the other Recipient and the Report will not be shared among the Recipients. The Recipients are subject to the obligation of confidentiality and the express prohibition to communicate the facts and information which are the subject of the Report, without prejudice to the possibility of involving other Bodies and Functions of the Company or third parties, equipped with the necessary skills in relation to the content of the Report, for the sole purpose of verifying the validity of the Report itself, also guaranteeing in this case the maximum confidentiality of the Reporter. In these cases, the Recipient of the Report will take care on the one hand to share only what is strictly necessary for the purposes of investigation and verification and on the other not to share information that could lead to the identity of the Reporter.

The Data Controller appoints the members of the Supervisory Body responsible for processing personal data in any way, automated or otherwise, in compliance with the criteria established by EU Regulation 679/2016 and Legislative Decree. 30 June 2003, n. 196.

If the internal Report is presented to a person other than the one identified above or if a communication addressed to the SB is mistakenly delivered to another person, this Report cannot under any circumstances be opened (if it were to be closed) and must be transmitted from the recipient, within seven days, to the competent person, giving simultaneous notice of the transmission to the Reporter (without proceeding with the protocol thereof).

8.2 Reports to the Supervisory Body (SB)

- **Report in writing or via voice message** sent through a specific IT platform accessible via the web from a computer, tablet or smartphone at the following web address: <https://www.bottero.com/whistleblowing>

- **Report in writing by ordinary mail**, the so-called "analog written method": the report must be inserted in two closed envelopes, including, in the first, the reporting person's identification data, together with an identity document; in the second, the subject of the report; both envelopes must then be inserted into a third envelope with the words "reserved for the report manager" on the outside.
- **direct meeting between the Reporter** and one (e.g. the President) or all members of the Supervisory Body, at the request of the Reporter himself, to be set within a reasonable period of time and in any case not exceeding 7 working days; in this case a report will be prepared and signed by the parties participating in the meeting. The Whistleblower who intends to present a Report orally through a direct meeting can forward the request to the President of the Supervisory Body via email (odv@bottero.com). In the event that the Supervisory Body receives a Report regarding the Body itself or one of its members, it is required to forward it to the President of the Supervisory Body, refraining from any further behaviour.

8.2.1 Invio di segnalazioni attraverso piattaforma informatica

The Company has established an IT platform accessible via the web from computers, tablets or smartphones for sending written reports; this platform is accessible at the web address: <https://www.bottero.com/whistleblowing> which guarantees the protection of confidentiality as better specified in the following § 9, in compliance with current legislation.

The system offers the Reporter the possibility to choose to send their Reports in confidential or anonymous mode. In the case of a confidential method of sending the Report, the data is stored in an encrypted manner using an algorithm that guarantees maximum security. The Recipient of the Report cannot view the Reporter's data, except in the cases provided for by law.

In both cases, it is still possible to establish and maintain a "dialogue" with the Recipient of the Report, which in addition to providing the Reporter with feedback on the management of the Report submitted, can facilitate the activities of verifying the validity of the Report and the consequent actions.

For a detailed description of how the platform is used and operated, see the operating manual attached to this procedure.

9. Management of Reports

The investigation into the validity and relevance of the Report is conducted independently by the Recipient in compliance with the provisions of the art. 5 of the Legislative Decree. 24/2023 as well as in compliance with the principles of impartiality and confidentiality and the legislation on the protection of personal data. The Supervisory Body, in particular, once it has received the Report, through one of the methods described above, issues to the Reporting Party a notice of receipt of the Report within 7 days from the date of receipt by the competent Recipient pursuant to § 8.1 and carries out then an admissibility screening of the same, verifying in particular the requirements of § 7 of this procedure.

On this occasion, the Recipient also proceeds to carry out an initial investigation, which is preliminary in nature, following which:

- if the Report appears manifestly unfounded (e.g. due to the absence of factual elements suitable to justify further investigations or due to the absolute generic nature of the contents reported such as not to allow understanding of the facts or due to the lack of suitable evidentiary documentation), the Recipient archives the Report, informing the Reporter;
- where what is reported is not adequately detailed or is insufficient, the Recipient can request additional information from the Reporter via the channel used, or even in person, where the Reporter has requested a direct meeting;
- if the Report appears to be well-founded, detailed and in line with the requirements of the previous § 5, the Recipient will proceed with a more complete and in-depth investigation into the facts covered by the Report itself in order to ascertain its validity.

Should the Report appear manifestly unfounded (e.g. due to the absence of factual elements suitable to justify further investigations or due to the absolute generic nature of the contents reported such as not to allow the understanding of the facts or due to the lack of suitable evidentiary documentation), the Recipient archives the Report, informing the Reporter;

- where what is reported is not adequately detailed or is insufficient, the Recipient can request additional information from the Reporter via the channel used, or even in person, where the Reporter has requested a direct meeting;
- if the Report appears to be well-founded, detailed and in line with the requirements of the previous § 5, the Recipient will proceed with a more complete and in-depth investigation into the facts covered by the Report itself in order to ascertain its validity.

The Supervisory Body will act in such a way as to guarantee the Whistleblowers against any form of retaliation, discrimination or penalisation, also ensuring the confidentiality of the identity of the Whistleblower, of the people involved or mentioned in the Report as well as of the facts described and the contents of the Report and of the relevant documentation, without prejudice to legal obligations and the protection of the rights of the Company or of the persons interested and/or involved.

For investigation activities, the SB may make use of independent external consultants or internal functions depending on the content of the Report. The above confidentiality obligations extend to all of them and are also referred to in the assignment conferred.

The reports received are collected and stored within the IT platform or in the archives of the Recipient, under their own responsibility; Access to the Reports is permitted only to authorized parties.

Once the investigation has been completed and the reported violation or illicit conduct has been verified, the Recipient of the Report will communicate the outcome of the investigation:

1. to the manager of the area in which the author of the offense and/or the confirmed violation is employed or refers, if this is necessary to remedy the deficiencies found in the report;
2. to the human resources manager, if it is necessary to initiate the process for the application of a disciplinary sanction;
3. to the Chief Executive Officer, the Board of Directors and the Board of Statutory Auditors, in the event of ascertainment of the illicit act and/or violation committed by a director, or, where deemed appropriate, for the consequent actions falling within the competence of these corporate bodies .

The competent internal bodies and functions, having received the information relating to the violation or offense following the communication referred to above, ascertain the responsibilities of the people involved and adopt all necessary measures, including those of a sanctioning nature, for example. against the author of the violation or the offense ascertained in accordance with the provisions of the "Disciplinary System" document, attached to the Company Model (see § 9.4 below).

The Supervisory Body is informed of the measures adopted.

Likewise, disciplinary proceedings will be promoted against anyone who violates the whistleblower's protection measures, as well as anyone who intentionally or grossly negligently makes reports that turn out to be unfounded and anyone who engages in retaliatory, omissive or obstructive behavior to the Report.

In the event that, once the second investigation has been completed, the Report is not found to be well-founded, the Recipient will proceed with its archiving (specifying the relevant reasons).

In any case, **within 3 months from the date of the acknowledgment of receipt** referred to above sent to the Reporting Party (or, in the absence of such notice, within three months from the expiry of the 7-day period from the presentation of the Report to the competent Recipient pursuant to § 8.1), the Recipient provides feedback to the Reporter regarding the outcome of the Report, the measures envisaged or adopted or to be adopted following the Report and the reasons for the choice made.

Any reports relating to members of the Supervisory Body will be handled in the same way by the President of the Supervisory Body and the Board of Directors.

Any sanctions against the Supervisory Body, provided for by the Disciplinary System attached to the Model, will be applied by the Company.

9.1 Conservation of documentation relating to Reports

The Recipient retains the documentation relating to the Report received, its management and outcomes (emails, communications, expert opinions, minutes, attached documentation, etc.).

Any personal and sensitive data contained in the Report, including those relating to the identity of the Reporter or other individuals, will be processed in compliance with the rules for the protection of personal data (EU Regulation GDPR no. 2016/679 and Legislative Decree 30 June 2003, no. 196) and the procedures on the management of personal data adopted by the Company. Personal data not useful for managing the Report will not be collected or, if collected, will be immediately deleted.

9.2 Protections for the Whistleblower

In At every stage of the management and processing of the Report, the confidentiality of the identity of the Reporter, of the people involved or mentioned in the Report as well as of the facts described and the contents of the Report and the related documentation is guaranteed. All information contained in the Reports is handled confidentially, in compliance with the provisions of the Legislative Decree. 24/2023.

The impossibility of access to the Report and to the identity of the Reporter by the Reported Party, third parties and any person unrelated to the management of the Report is also guaranteed.

The disciplinary sanctions provided for by the "Disciplinary System" attached to the Company Model will be applied to those who are responsible for violations of the protections provided for the Whistleblower. Furthermore, the Company does not tolerate and prohibits acts of retaliation or discrimination, direct or indirect, against the Reporter for reasons connected, directly or indirectly, to the report. The subjects who make reports cannot therefore be sanctioned, fired, revoked, replaced, transferred or subjected to any discriminatory measure for reasons connected, directly or indirectly, to the report in accordance with the provisions of the Italian Legislative Decree. 24/2023.

The legislation defines retaliation as any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial or accounting authority, or the public disclosure and which causes or may cause, to the reporting person or to the person who filed the complaint, directly or indirectly, unjust damage, to be understood as unjustified damage.

The typical cases that represent an act of retaliation against the whistleblower are the following:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of functions, change of workplace;
- d) salary reduction, modification of working hours;
- e) suspension of training or any restriction of access to it;
- f) negative merit notes or negative references;
- g) the adoption of disciplinary measures or other sanctions, including pecuniary ones;

- h) coercion, intimidation, harassment or ostracism;
- i) discrimination or otherwise unfavorable treatment;
- j) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- k) failure to renew or early termination of a fixed-term employment contract;
- l) damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- m) improper listing on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- n) the early termination or cancellation of the contract for the supply of goods or services;
- o) the cancellation of a license or permit;
- p) the request to undergo psychiatric or medical tests.

The Decree provides that the protection granted to reporting persons also applies if the reporting occurs;

- 1) when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- 2) during the probationary period;
- 3) after the dissolution of the legal relationship, if the information on the violations was acquired during the relationship itself.

The Decree also provides that the protection granted to reporting persons extends to the following subjects:

- to the **facilitators**; i.e. natural persons who assist the whistleblower in the reporting process, operating within the same working context and whose assistance must be kept confidential. The facilitator could be the reporter's office colleague or the trade union colleague who assists the reporter on his behalf in the reporting process, without using the union symbol. Otherwise, he could not play the role of facilitator.
- to **people from the same working context as the reporting person**, or who are linked to them by a **stable emotional or kinship bond within the fourth degree**; On the notion of "stable emotional bond", the ANAC Guidelines provide that "*this expression could refer, first of all, to those who have a cohabitation relationship with the whistleblower. In line with the rationale of extending protection against retaliation as much as possible, it is believed that the notion of a stable emotional bond can be understood, however, not only as cohabitation in the strict sense, but also as a relationship of an emotional nature characterized by a certain stability*".

The Decree also provides that the protection granted to reporting persons extends to the following subjects:

- to **work colleagues** of the reporting person and who have a regular and current relationship with that person; In this regard, the ANAC Guidelines provide that «in the case of work colleagues, the legislator has established that these are those who, at the time of reporting, work with the reporting person (therefore excluding former colleagues) and who have lastly a habitual and current relationship. The rule therefore refers to relationships that are not merely sporadic, occasional, episodic and exceptional but current, protracted over time, characterized by a certain continuity such as to determine a relationship of "community", of friendship".

- to **entities owned** by the **reporting person**, exclusively or in majority ownership of third parties - of the reporting person, whistleblower or of the person making a public disclosure; or entities where the reporter, whistleblower or person making a public disclosure works.

For the correct identification of these subjects, also for the purposes of guaranteeing the confidentiality and protection granted to them, it would be appropriate, as part of the reporting investigation process, to require the reporting party to explicitly indicate the existence of such subjects, demonstrating the existence of the relevant conditions.

9.3 Loss of protections

The protections are not guaranteed when the criminal liability of the reporting person for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or his liability is ascertained, even with a first degree sentence. civil, for the same reason, in cases of willful misconduct or gross negligence, the protections regarding whistleblowing are not guaranteed and a disciplinary sanction is imposed on the reporting person.

The protection of the confidentiality of the identity of the whistleblower is guaranteed even after the conclusion of the proceedings initiated due to the report, unless (EU Directive 2019/1937):

- The disclosure is necessary for the exercise of a public right or power;
- Disclosure is necessary to protect the life or physical or moral integrity of a person;
- Disclosure is necessary to prevent the commission of a serious crime;
- The reporting party has expressly authorized the disclosure of his/her identity.

In the context of criminal proceedings, the identity of the reporting person is covered by secrecy in the ways and within the limits established by article 329 of the criminal procedure code.

In the proceedings before the Court of Auditors, the identity of the reporting person cannot be revealed until the investigation phase is closed.

As part of the disciplinary proceedings, the identity of the reporting person cannot be revealed, where the dispute of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the dispute is based, in whole or in part, on the report and knowledge of the identity of the reporting person is essential for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the reporting person to the revelation of one's identity.

9.4 Protections for the Reported Person

The Company also provides protection tools for the Reported Party pending the assessment of his possible liability, in order to prevent the Whistleblowing system from being used abusively by Whistleblowers in bad faith and to the detriment of the Reported Party. The Reporter could, in fact, abuse the reporting tool, for example, in the event that he falsely reports a fact solely for the purpose of damaging the Reported Party.

Without prejudice to the criminal and civil liability of the Reporter, if the criminal liability of the Reporter for crimes of defamation or slander is ascertained, even with a first degree sentence, or in the case of civil

liability for the same title due to willful misconduct or gross negligence, the subject to disciplinary sanctions as provided in the following § 9.4.

During the investigation and until the closure of the investigations and the conclusion of the proceedings initiated in response to the Report, the identity of the Reported Party is therefore kept confidential, like the identity of the Reporter and the facts described and the contents of the Report and of the related documentation.

The Reported Person may also be heard, or, upon his/her request, is heard, also through a paper procedure through the acquisition of written observations and documents.

In order to avoid any abuse, it is also not envisaged, under any circumstances, that the Reported person will be disciplinarily sanctioned on the basis of what is stated by the Reporter, without there being objective confirmation and without having proceeded to investigate the facts which are the subject of the Report. (also in application of the general principle of presumption of innocence).

9.5 The sanctioning system

Without prejudice to the sanctions that can be imposed by the ANAC pursuant to Legislative Decree. 24/2023, which are broken down into:

- from 10,000 to 50,000 euros when it ascertains that retaliation has been committed or when it ascertains that reporting has been hindered or that an attempt has been made to hinder it or that the obligation of confidentiality has been violated;
- from 10,000 to 50,000 euros when it is ascertained that no reporting channels have been established, that procedures for making and managing reports have not been adopted or that the adoption of such procedures does not comply with those required by law, as well as when it ascertains that the verification and analysis of the reports received has not been carried out;
- from 500 to 2,500 euros, in the case of loss of protection, unless the reporting person has been convicted, even in first degree, for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial authority or accountant,

the commission of the following conduct constitutes grounds for the application of the sanctioning measures provided for by the Company's Disciplinary System (attached to the Model):

- violations of the Whistleblower's protection measures with reference to the right to confidentiality;
- retaliatory or discriminatory behaviour, directly or indirectly, by anyone (members of corporate bodies, managers and subordinates) towards the Reporter for reasons connected, directly or indirectly, to the Report as well as activities that hinder the Report;
- the conduct of those who send with intent or gross negligence Reports that prove to be unfounded, false, slanderous or defamatory (in the event of a judicial finding, even with a first degree sentence, of criminal liability for the defamation or slander made through the Report);
- illicit conduct and/or violations committed by the reported subjects;
- omissions in the verification and analysis activities of the Reports received by the person responsible for receiving and managing the Reports.

10. Other reporting channels

Without prejudice to the fact that, as a priority, Whistleblowers are encouraged to use the Company's internal reporting channel, under certain conditions, the Legislative Decree. 24/2023 provides for other reporting channels in addition to the aforementioned internal channel.

10.1 External Reporting Channel

The Whistleblower can make an external Report via the ANAC channel (to which reference is made <https://www.anticorruzione.it/-/whistleblowing>), with the same guarantees of confidentiality in the following cases:

- lack of the internal reporting channel or activation within the Company of a channel that does not comply with the provisions of the Legislative Decree. 24/2023;
- the Reporter made the internal report and it was not followed up on;
- the Reporter has reasonable grounds to believe that, if he were to make the Internal Report, it would not be followed up effectively or that it could lead to the risk of retaliation;
- the Reporter has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

In relation to the external report received, the ANAC:

- issues the Reporter with an acknowledgment of receipt within 7 days of receiving the external Report, unless an explicit request to the contrary is made by the Reporter himself or unless the ANAC deems that the notice would jeopardize the protection of the confidentiality of the Reporter's identity;
- provides feedback to the Reporter regarding the Report received within 3 months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the 7-day deadline from receipt of the Report; if there are justified and motivated reasons, the aforementioned feedback is provided within 6 months from the date of the acknowledgment of receipt or, in the absence of such notification, within 6 months from the expiry of the 7-day deadline from receipt of the Report;
- communicates the final outcome of the Report to the Reporter.

10.2 Public disclosure

The Reporter may make a public disclosure through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people, under the conditions and in the manner established by the Italian Legislative Decree. 24/2023.

In particular, public disclosure of violations and illicit conduct is possible under the following conditions:

- the Reporter has previously made an internal and external Report or has directly made an external Report, and no response has been given within the established deadlines;
- the Reporter has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Reporter has reasonable grounds to believe that the external Report may involve the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there

is well-founded fear that the person who received the Report may be colluding with the author of the violation or involved in the violation itself.

11. Publication

This procedure is published on the Company's intranet site: <https://portal.bottero.com/gestdoc/cerca.php?>

The content of this procedure and the information on the system for reporting offenses and violations are also published on the Company's website pursuant to art. 5, co. 1, letter. e) of the Italian Legislative Decree. 24/2023 at <https://www.bottero.com/whistleblowing>