

Whistleblowing Policy

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Responsibilities and actors involved

Reporting Manager: an individual who verifies the merits of reports and makes decisions regarding the handling of reports.

Facilitators: those who assist the Whistleblower in the reporting process operating in the same work context, whose assistance should be kept confidential.

Corporate bodies: Board of Directors, Chairman of the Board of Directors, Chief Executive Officer, Sole Managing Director, Board of Statutory Auditors.

Supervisory Board or "SB": a control body, collegial in nature, responsible for supervising the operation of and compliance with Model 231.

Compliance Team: (under Lattanzio KIBS S.p.A.) entrusted with overall responsibility for verifying compliance of behavior with company policies.

HR Team: (under Lattanzio KIBS S.p.A.) Human Resources Team.

ANAC: National Anticorruption Authority, an authority with the power to handle external reports and enforce sanctions.

Personnel: employees having an employment relationship with the Company, as well as former employees, workers not yet hired or still on probation, persons with administrative, management, control, supervisory or representative functions, and paid and unpaid trainees.

Third parties: external parties having a legal relationship with the Company (e.g., self-employed workers, freelancers and consultants, shareholders, suppliers, consultants, collaborators, etc.).

Company: the companies that adopt the Policy and are affected by reporting, namely Lattanzio KIBS S.p.A. Benefit Corporation and LATTANZIO Safety Quality Environment S.r.l.

1 Foreword

On Dec. 29, 2017, Law No. 179 "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (published in the Official Gazette, General Series No. 291 of Dec. 14, 2017) came into force. This law, which aims to incentivize the cooperation of workers to encourage the emergence of unlawful acts or phenomena, within public and private entities, in conflict with corporate ethical rules, was subject to amendments because of the publication in the Official Gazette of an additional legislative decree on the subject.

Specifically, Legislative Decree No. 24 of 2023, in implementation of Directive (EU) 2019/1937, amended the previous national regulations on whistleblowing, encapsulating in a single piece of legislation the protection regime for individuals who report misconduct they have learned about in a work context.

This regulatory framework aims to ensure full protection of the Reporting Party's freedom of expression of thought and the strengthening of legality and transparency within entities as a function of crime prevention.

While these protections were already enshrined in the previous 2017 law, Legislative Decree No. 24 of 2023 entails a significant expansion of the scope of protection for whistleblowers in the private sector.

Legislative Decree No. 24 of 2023 intervened by amending Article 6 of Legislative Decree No. 231/2001 providing in paragraph 2-bis of the same that Organization, Management and Control Models must **guarantee a reporting system to highlight illegitimate behavior, ensuring internal reporting channels, as well as a whistleblower protection regime aimed at preventing retaliatory conduct by the employer and sanctioning violations of the relevant regulations.**

The major changes include:

- The expansion of reporting subjects;
- The extent of the scope of violations that can be the subject of reporting;
- greater proceduralization of the entities' internal activities (internal reporting channels) in order to ensure the confidentiality of the Whistleblower and those involved in the report, as well as to ensure timely and efficient handling of the report;
- the introduction of an external channel entrusted to ANAC, including for the private sector;
- The introduction of the possibility of making public disclosures of violations when certain conditions are met;
- The strengthening of the role and sanctioning powers of ANAC according to the proper implementation of the relevant regulations.

Finally, the range of subjects protected by the regulations is expanded to include so-called Facilitators, i.e., those who aid the Whistleblower during the reporting process and whose activities must remain confidential to third parties and legal entities related to the Whistleblower.

With a view to regulatory compliance, the Company has adopted this Policy in order to regulate reports of illegitimate behavior and/or violations of national and European provisions that consist of offenses concerning specific sectors and makes available to recipients tools for making reports that are suitable for guaranteeing, by means of computer methods, the confidentiality of the identity of the Reporting Party, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation.

2 Purpose and scope

The document, in application of the provisions of Legislative Decree No. 24 of 2023, aims to:

- Establish procedures through which to make a report of unlawful or illegal conduct or behavior, whether commissive or omissive;
- Ensure a work environment in which Employees and internal and external collaborators can report violations carried out within the Company without risk of retaliation.

3 Target audience

The recipients of the Policy are:

- top management and members of the Company's corporate bodies;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis;
- All employees, self-employed and internal contractors;
- freelancers, consultants and suppliers who provide their services for the Company;
- interns, paid and unpaid.

In addition, pursuant to the amendments of Legislative Decree No. 24 of March 10, 2023 on Whistleblowing regulations, the recipients to whom the Whistleblower's protection is to be extended also include:

- for which the legal relationship has not yet begun;
- Who are in the probationary period;
- For which the employment relationship was dissolved.

4 Definitions

Whistleblowing: an Anglo-Saxon-derived tool through which Personnel/Third parties having an employment or other relationship with an organization - whether public or private - report to appropriate bodies or individuals unlawful conduct of which they have become aware within that organization.

Whistleblower: an individual (internal or external to the Company) who makes a report or public disclosure of information about violations found within the scope of the professional or working relationship with the Company.

Violation: any behavior, act or omission that harms the public interest or the private entity that consists of a violation of the Code of Ethics, Model 231, policies/procedures adopted by the Company; administrative, accounting, civil or criminal offenses and/or offenses that fall within the scope of application of the European Union or national acts indicated in the Decree and the Annex to the Decree. Excluded are disputes, claims, complaints, or requests related to an interest of a personal nature of the Whistleblower that pertain exclusively to his or her individual working relationships, or inherent to his or her working relationships with hierarchically subordinate figures (e.g., reports concerning labor disputes or interpersonal conflicts with other workers or hierarchical superiors).

Report: a communication from the Whistleblower, written or oral, concerning information on violations of which the Whistleblower has become aware within the work context and has transmitted according to the channels deputed for reception.

Reporting channels: channels through which reports can be made, including i) internal channel, established by the Company, ii) external channel, (in the presence of certain conditions expressly declined by the Law) addressing the report to ANAC, iii) public disclosure (in the presence of certain conditions expressly declined by the Law), iv) report to the judicial or accounting authority.

"Whistlelink" software: computer platform "Whistlelink" implemented by the Company and usable by both Personnel and Third Parties to transmit reports.

Retaliation: any conduct, act, or omission, even if only attempted or threatened, carried out by reason of the report or complaint to the judicial or accounting authority or public disclosure and which causes or may cause the reporting person or the person who made the complaint, directly or indirectly, unjust damage.

Information about violations: information, including well-founded suspicions regarding violations that have been committed or that based on factual evidence could be committed in the organization with which the reporting person, or the person making the complaint to the judicial or accounting authorities, has a legal relationship, as well as elements regarding conduct aimed at concealing such violations.

Person involved: a person mentioned in the internal or external report or public disclosure as a person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation.

Facilitators: those who assist the Whistleblower in the reporting process operating in the same work context, whose assistance should be kept confidential.

Model 231: Organization, Management and Control Model pursuant to Legislative Decree No. 231/01.

Decree: Legislative Decree No. 24 of 2023

5 The Whistleblowing Portal

The Company, in order to enable reports and diligently follow up on them, provides an online platform for free access by reporting parties, specifically dedicated for reporting (**Whistlelink**) and reachable through links <https://lattanzio.whistlelink.com/> on the Company's institutional website.

The platform allows for the transmission, even anonymously, of a report. Access to Whistlelink is subject to the "no-log" policy in order to prevent the identification of the Whistleblower who intends to keep his or her identity confidential: this means that, in cases where access is made from a device not connected to the corporate network, the Company's IT systems are unable to identify the portal access point (IP address); in cases where, on the other hand, access to Whistlelink is made through a device connected to the corporate network, the Company does not implement technical solutions to trace the user making the report.

For each report entered, Whistlelink assigns a unique identification code that allows each reporter to check the status of the report and provide additional information, in a completely confidential manner. Likewise, the Reporting Manager, through the platform, will have the right to request further details from the reporter, for the purpose of an in-depth analysis of the reported case.

This Policy is published on the Company's institutional website, in the section dedicated to Whistleblowing (www.lattanziokibs.com/sustainability/whistleblowing.html and www.lattanziosqe.it/whistleblowing.html), and information is available on the prerequisites for making a Whistleblowing Report through an internal channel as well as information on the channels, procedures and prerequisites for making external reports and public disclosures.

6 Method of transmission of reports

With reference to the reporting channel, Whistlelink is appropriate to ensure confidentiality of the identity of the Reporting Party or persons involved, the content of the report and the documentation related to it.

Recipients of this Policy shall send reports, in the manner set forth below, as soon as they become aware of the events that generated them.

Reports can be made in written form or orally (via voice messaging) using the online platform made available by the Company and which provides a guided path for the reporter.

The Reporting Officer may also request a face-to-face meeting with the Reporting Manager, which will be scheduled within a reasonable period and in a confidential and protected location.

At the end of the entry, the Reporter should note down the "case number" and the "Verification Code," which is automatically produced by the system, allowing the processing status of the report to be tracked over time, ensuring confidentiality and anonymity.

7 Subject and content of the report

For the purposes of this Policy, Reporting is concerned with information, including well-founded suspicions, regarding violations committed or which, based on concrete evidence, may be committed in the Company with which the reporter has a legal relationship, as well as elements regarding conduct aimed at concealing such violations.

The above reports are distinguished into:

- **"Circumstantiated Reports,"** whose narration of facts is made with a sufficient degree of detail to enable the competent corporate functions to identify elements that are useful or decisive for the purposes of verifying the merits of the Report itself. Such Reports may be made in:
 - good faith, (so-called "bona fide reports") when made by the reporter in the reasonable belief, based on specific facts, that unlawful conduct has occurred or is likely to occur;
 - bad faith, (so-called "Reporting in bad faith") in cases where the report appears to be groundless and made for the mere purpose of causing unfair harm to the person and/or company reported.
- **"Generic report"** means that report which is so general in content that it cannot be ascertained at all;
- **"Anonymous reporting,"** which is that reporting in which the details of the reporting person are not known, nor uniquely identifiable.

Reports, even if anonymous, must always be circumstantiated-so as to provide the useful and appropriate elements to enable appropriate verification activities on the merits of the reported facts-and contain at least the following elements that are considered necessary requirements for the admissibility of the report:

- generalities of the reporter, if the reporter chooses to send the report specifying his or her identity;
- description of the facts, generalities or other elements that would allow the person involved to be identified;
- circumstances of time and place in which the facts occurred or are believed to occur if known;
- other individuals with knowledge of the same facts (e.g., accomplices and/or witnesses);
- any other information that may provide useful feedback for the purposes of reconstruction and subsequent verification of the reported facts, including any documents to be attached to the report that may provide elements of substantiation of the reported facts.

In terms of the legislation protecting personal data (General Data Protection Regulation 2016/679/EU, hereinafter "GDPR"), the report conveyed through the platform has a "pseudonymous" nature, in the sense that it is assigned an identification code and that the Company can interact with the reporter by giving feedback and performing the activities required by the Decree. So, the Whistleblower has full assurance that its identity remains confidential, in accordance with the Decree and the policy of protecting the Whistleblower as a vulnerable person pursued by the Company under the GDPR.

The protections provided by the Policy do not apply in the following cases, among others:

- general reports, i.e., based on mere/suspicion or rumor;
- reports made solely for the reporter's personal purposes that in no case concern aspects of interest to the Company;
- reports made in bad faith or containing information that the reporter knows to be false.

They are not treated as reports for the purposes of the Policy:

- deficiencies found as a result of errors not attributable to the violations detected and documented by corporate functions within internal controls for which improvement actions are defined to strengthen the Internal Control System and reporting to the control functions is provided;
- communications regarding circumstances/facts already known and the subject of pending litigation between the Company and third parties and overseen by the legal counsel and/or other relevant corporate organizational units. Said communications will be sent to the relevant corporate functions to receive and handle them based on the relevant regulations.

8 Management of internal reports

Internal *whistleblowing* reports are handled through the following steps:

- **within 7 days** of receipt, acknowledgement of receipt/takeover is issued to the reporter;
- Receipt and **preliminary analysis of the admissibility** of the report sent by the reporter (primarily verifying whether the subjective and objective requirements required under this Policy are met);
- **initiation**, ensuring the confidentiality of the identity of the Whistleblower and others involved in the report (any information shared with third parties must be adequately anonymized, unless the Whistleblower has given express consent to disclose his or her identity), and of internal investigation, with the possible support of the relevant corporate functions and/or specialized consultants, to assess the actual existence and substantiation of the reported facts. At this stage, the Reporting Manager carries out the verifications it deems most appropriate and may:
 - Request clarifications and further information or documents from the Reporter (via the platform or, if the Reporter requests a face-to-face meeting, in person);
 - Acquire, through interviews or written requests, acts or information from the Company involved and its contact persons;
 - Acquire information from any persons indicated by the Whistleblower as having knowledge of the facts;
 - Consider whether to ask the reporter whether he/she intends to make statements. However, the Reporting Manager is not required to inform him upon receipt of the report. He/she has the right to be informed only as part of any proceedings initiated against him/her following the conclusion of the verification activity and if such proceedings are based in whole or in part on the report. However, the reported person shall be heard at his or her express request;
- if, as a result of the verifications carried out, the Report is found to be unfounded, **the Report is dismissed** and a notice is sent to the Reporting Party in this regard;
- on the other hand, should elements of merit be found in the Report, a report is prepared for the relevant corporate bodies, which will have to ascertain and investigate the responsibilities and take the most appropriate measures (including the imposition of disciplinary sanctions and possible reporting to the judicial authorities) as well as the action plans necessary to improve the internal control system.
- within 3 months of the notice of receipt of the report or, in the absence of such notice, within 3 months of the expiration of the 7-day period from the submission of the report, feedback is expected to the Reporting Manager on the outcome of the verifications carried out. In case the verifications are not yet completed, the Reporting Manager provides interim feedback reserving the right to communicate the final outcomes upon completion of the activities.

Where the report pertains to areas concerning Model 231, the Supervisory Board must be promptly informed (by appropriately anonymizing the information) and must be updated at all stages of its handling. In addition, at the request of the Reporting Manager, he or she may provide support during audits.

If the reports concern the SB as a whole, they are handled directly by the Reporting Manager by ousting the Body itself.

If the subject of the report involves the Reporting Manager, the Reporting Manager may transmit the report directly and exclusively (through the tools made available to the Company) to the Corporate Bodies. In this case, the latter will proceed independently in carrying out the in-depth investigations deemed necessary.

8.1 Filing of the report

The Reporting Manager shall archive the report if:

- the subject matter is outside the scope of the reports covered in this document;
- as a result of the checks carried out, there was no evidence to suggest that the reported wrongdoing actually occurred;
- the description of the facts is patently unfounded and/or in bad faith and/or of such general content that no verification of the same is possible;
- the communications concern circumstances/facts that are already known and the subject of pending litigation between the Company and third parties, and presided over by the attorney and/or other relevant corporate organizational units;
- the reporter, despite the Manager's request for additional information through the platform, has failed to provide the requested clarification(s) necessary for the conclusion of the investigation.

In such cases, the Reporting Manager files the report and updates the computer record keeping track of the reasons that led to the filing.

8.2 Reporting and monitoring

At the conclusion of each investigative activity, the outcomes are summarized in a report in which they are collected:

- A judgment of reasonable grounds/no grounds on the reported facts;
- the outcome of the activities carried out and the results of any previous investigative activities carried out on the same facts/subjects reported or on facts similar to those reported;
- any indications, regarding the necessary corrective actions on the areas and business processes examined, adopted by the competent *management*, which is informed of the results of the analysis.

At the end of the investigative activity, the Manager resolves to close the report highlighting any non-compliance with rules/procedures, without prejudice to the exclusive prerogatives and competencies regarding any disciplinary actions.

Reports that are closed because they are clearly unfounded, if not anonymous, are forwarded to the HR Team so that it can assess with the other relevant corporate structures whether the Report was made for the sole purpose of harming the reputation of or damaging or otherwise prejudicing the person and/or company Reported, for the purpose of activating any appropriate action against the Reported person.

The Manager prepares, at least semiannually, a report summarizing the reports received, the outcome of the analyses carried out, if any, and any ongoing analyses, and forwards it to the Company's Supervisory Board.

If the analyses of the areas and business processes examined reveal the need to make recommendations aimed at taking appropriate remedial actions, it is the responsibility of the *management* of the areas/processes

being audited to define a plan of corrective actions for the removal of the critical issues detected and to ensure their implementation within the defined timeframe, notifying the manager and the Compliance Team, which is responsible for monitoring the status of implementation of the actions.

The relevant SB monitors the progress of corrective actions through the reporting periodically provided by the Compliance Team.

9 Other reporting channels

9.1 External reporting channel - ANAC

The reporter may make the external report to ANAC, in accordance with the Decree, if one of the following conditions is met at the time of its submission:

- there is no provision within the work context for mandatory activation of the internal reporting channel, or this channel, even if mandatory, is not active or, even if activated, does not comply with the provisions of the law;
- the reporter has already made an internal report and it has not been followed up;
- the reporter has reasonable grounds to believe that, if he or she made a report through the internal channel, the report would not be effectively followed up or that the report itself may result in the risk of retaliation;
- the reporter has probable cause to believe that the violation may pose an imminent or obvious danger to the public interest.

The ANAC has made it clear, moreover, that as a priority, the use of the internal channel is favored, and only upon the occurrence of one of the aforementioned conditions is it possible to make an external report.

Reports through the external channel must be made according to the modalities defined by ANAC, available on its website (www.anticorruzione.it).

9.2 Public disclosure

The reporter may, in addition, resort to public disclosure if:

- forwarded the report through the internal and/or external channel and no response was given within the time period stipulated by law;
- has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest;
- has well-founded reason to believe that the external report may carry a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case (e.g., there is a risk that evidence will be concealed or destroyed, or a well-founded fear that the person who received the report may be colluding with the violator or is involved in the violation).

Regarding violations represented by crimes, there is also provision for reporting to the appropriate judicial authority.

10 Protective measures provided

10.1 Protecting the Signalman

The bona fide Whistleblower (who has made the report based on a reasonable belief that the information about the reported violations is true - mere assumptions or rumors are not sufficient) is guaranteed protection against any possible retaliation by anyone. Retaliation - understood as behaviors, acts, or omissions, even if only attempted or threatened, put in place by reason of the report and which cause or may cause the Whistleblower,

directly or indirectly, unjust damage - is absolutely forbidden and subject to disciplinary sanctions by the competent corporate bodies and in compliance with the applicable collective bargaining agreement. Moreover, acts taken in violation of the prohibition of retaliation are null and void.

The protection provided in the event of retaliation does not apply in the event of a finding by a judgment (even if not final in the first instance) that the Whistleblower is criminally liable for the offenses of slander or defamation or otherwise for the same offenses committed with the whistleblowing, or civil liability, for having reported false information intentionally reported with malice or negligence. In this case, the Whistleblower in bad faith is also liable to disciplinary sanctions imposed by the relevant corporate bodies and in accordance with the applicable collective bargaining agreement.

The anonymous Whistleblower is also subject to protection and safeguards, should his or her identity be revealed at some point.

It should be recalled that the Whistleblower (as well as other subjects protected under the Decree) who believes that he or she has suffered retaliation (even if only attempted or threatened) as a result of a report, must make a notification to ANAC, which is responsible for ascertaining the fact, according to the procedures defined by it, available on its website (www.anticorruzione.it).

The Company guarantees the confidentiality of the identity of the Whistleblower, without prejudice to the possibility for the Company, in the cases provided for in Article 12 of the Decree, to ask the Whistleblower for consent to the disclosure of his or her identity.

Unauthorized disclosure of the identity of the reporter, or information from which the same may be inferred, is considered a violation of this Policy.

The same protective measures also apply:

- a. to the Facilitators;
- b. to persons in the same work environment as the reporting person, the person who has made a complaint to the judicial or accounting authority, or the person who has made a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree;
- c. to co-workers of the reporting person or the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the reporting person and who have a usual and current relationship with that person;
- d. to entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

10.2 Rights of the Reported

The whistleblower must be accorded the same guarantees of confidentiality as those accorded to the reporting person, until the conclusion of the proceedings initiated on account of the report. To guarantee the right of defense of the reported persons, there is provision for them to be questioned by means of a paper procedure, through the acquisition of written comments and documents.

In any case, the reported person should be heard at his or her express request.

11 Disciplinary measures and other initiatives

Should the performance of the investigation activities on the reports reveal unlawful or irregular conduct against the Person involved or the Whistleblower in the cases described above, the Company will consider the activation of disciplinary measures and/or sanctions, or judicial initiatives.

12 Record retention and traceability

Documentation relating to reports must be stored securely and in accordance with current regulations within the Company on the classification and handling of information. Such documentation must be in the care of the Reporting Manager and accessible only to authorized Personnel.

Such documentation includes at least name, ID code and facility/office of the reporter (where available), details of the reporter, statements, activities performed, outcome of the investigation and actions taken.

In order to ensure the management and traceability of reports and related activities, the manager shall prepare and update all information regarding the reports and ensure, using Whistlelink and its IT equipment, the archiving of all related supporting documentation for as long as necessary for its processing and, in any case, no later than a period of 5 years from the date of the communication of the final outcome of the reporting procedure.

13 Data processing for privacy purposes

The information and any other personal data acquired are processed - also in the context of Whistlelink - in compliance with the GDPR and Legislative Decree No. 196/2003 (Personal Data Protection Code) and ss.mm.ii., as well as in compliance with the pronouncements of the EU and national data protection authorities.

In order to ensure the confidentiality of the reporter, the manager is obliged to use the information only for the purpose of following up the report, as well as, in the case of non-anonymous reports, the prohibition to disclose the identity of the reporter or information from which it can be inferred, without the reporter's express consent, to persons other than those competent and authorized by law.

14 Normative references

14.1 External normative references

- Legislative Decree No. 231 of June 8, 2001 (Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000);
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);
- Legislative Decree No. 196 of June 30, 2003 (Personal Data Protection Code) as amended and supplemented, including Legislative Decree No. 101 of August 10, 2018, as well as related legislative provisions;
- Directive (EU) 2019/1937 concerning the protection of persons who report violations of Union law (so-called *Whistleblowing*);
- Legislative Decree No. 24 of March 10, 2023, published in the Official Gazette on 03/15/2023, transposing Directive (EU) 2019/1937.

14.2 Internal regulatory references

- Organization, Management and Control Model pursuant to Legislative Decree 231/2001;
- Code of Ethics;
- Definition and Formalization of Company Policies, Procedures and Operating Instructions.