

Whistleblowing Policy

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Responsibilities and Parties Involved

Report Manager: the person who verifies the merits of reports and decides on how they are managed.

Facilitators: those who assist the Whistleblower during the reporting process within the same work context, whose assistance must be kept confidential.

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

Supervisory Body or “OdV”: a collegial control body responsible for overseeing the functioning of, and compliance with, the Model 231.

Compliance Team: (within the company Lattanzio KIBS S.p.A.) which is entrusted with the overall responsibility for verifying that conduct complies with company policies.

HR Team: (within the company Lattanzio KIBS S.p.A. Benefit Corporation) Human Resources Team.

ANAC: National Anti-Corruption Authority, the Authority with the power to manage external reports and impose sanctions.

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

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

Company: the company that adopts this Policy and is concerned by the report, i.e. Lattanzio KIBS S.p.A. Benefit Corporation.

1 Introduction

On 29 December 2017, Law No. 179 entered into force, containing “Provisions for the protection of persons reporting 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 14 December 2017). This law, which aims to encourage employee cooperation in bringing to light unlawful acts or practices, in breach of corporate ethical rules, within public and private bodies, was subsequently amended following the publication in the Official Gazette of a further legislative decree on the subject.

Specifically, Legislative Decree No. 24 of 2023, implementing Directive (EU) 2019/1937, amended the previous national rules on Whistleblowing, bringing together in a single piece of legislation the protection regime for persons who report unlawful conduct of which they have become aware in a work-related context.

This regulatory framework aims to ensure full protection of the Whistleblower’s freedom of expression and to strengthen legality and transparency within organisations for the purpose of preventing offences.

While such protections were already provided for under the previous 2017 law, Legislative Decree No. 24 of 2023 significantly extends the scope of protection for whistleblowers in the private sector.

Legislative Decree No. 24 of 2023 amended Article 6 of Legislative Decree 231/2001, providing, in paragraph 2-*bis*, thereof, that Organisation, Management and Control Models must **guarantee a reporting system designed to highlight unlawful conduct, ensuring internal reporting channels, as well as a protection regime for the whistleblower aimed at preventing retaliatory conduct by the employer and at sanctioning violations of the applicable regulations.**

The most significant changes concern:

- the broadening of the categories of whistleblowers;
- the extension of the scope of violations that may be reported;
- greater formalisation of internal procedures within organisations (internal reporting channels) in order to ensure the confidentiality of the whistleblower and of the persons involved in the report, as well as to guarantee its timely and efficient handling;
- the introduction of an external channel entrusted to ANAC, also for the private sector;
- the introduction of the possibility of making public disclosures of violations under certain conditions;
- the strengthening of ANAC’s role and sanctioning powers in order to ensure the correct implementation of the relevant rules.

Lastly, the scope of persons protected by the legislation is broadened to also include the so-called Facilitators, i.e. those who assist the whistleblower during the reporting process and whose activity must remain confidential vis-à-vis third parties and legal entities connected to the whistleblower.

With a view to ensuring compliance with the applicable legislation, the Company has adopted this Policy in order to regulate the reporting of unlawful conduct and/or violations of national and European provisions constituting offences in specific sectors, and provides recipients with tools for submitting reports suitable to ensure, through IT solutions, the confidentiality of the identity of the whistleblower, of the person involved and of any person otherwise mentioned in the report, as well as of its content and related documentation.

2 Purpose and Scope of Application

This document, in implementation of the provisions of Legislative Decree No. 24 of 2023, aims to:

- establish the procedures through which to submit a report concerning unlawful or improper conduct or behaviour, whether by act or omission;
- ensure a working environment in which Employees and internal and external collaborators can report violations occurring within the Company without risk of retaliation.

3 Recipients

The recipients of this Policy are:

- the Company's senior management and members of its Corporate Bodies;
- shareholders and persons performing administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis;
- all employees, self-employed workers and internal collaborators;
- freelance professionals, consultants and suppliers who carry out activities for the Company;
- paid and unpaid interns.

Furthermore, pursuant to the amendments introduced by Legislative Decree No. 24 of 10 March 2023 on Whistleblowing, the protection afforded to whistleblowers is also extended to persons:

- whose legal relationship has not yet begun;
- who are in a probationary period;
- whose employment relationship has ended.

4 Definitions

Whistleblowing: a tool of Anglo-Saxon origin through which Personnel/Third Parties having an employment relationship or other type of relationship with an organisation - whether public or private - report to designated bodies or individuals unlawful conduct of which they have become aware within that organisation.

Whistleblower: a natural person (internal or external to the Company) who makes a report or public disclosure of information on violations found in the context of their professional or working relationship with the Company.

Violation: any conduct, act or omission that harms the public interest or the integrity of the private entity, consisting of a violation of the Code of Ethics, the Model 231, or the policies/procedures adopted by the Company; administrative, accounting, civil or criminal offences and/or violations falling within the scope of application of European Union or national acts referred to in the Decree and its annex. Excluded are disputes, claims, complaints or requests linked to a personal interest of the whistleblower that relate exclusively to their own individual employment relationships, or to their working relationships with hierarchically superior figures (e.g. reports concerning labour disputes or interpersonal conflicts with other workers or hierarchical superiors).

Report: a written or oral communication from the whistleblower containing information on violations of which the whistleblower has become aware in the work context and which has been transmitted through the designated channels for receipt.

Reporting Channels: the channels through which reports may be made, including i) the internal channel, established by the Company, ii) the external channel, (where certain conditions expressly set out by Law are met) by addressing the communication to ANAC, iii) public disclosure (where certain conditions expressly set out by Law are met), iv) reporting to the judicial or accounting authority.

“Whistlelink” Software: the “Whistlelink” IT platform implemented by the Company, which can be used by both Personnel and Third Parties to submit reports.

Retaliation: any conduct, act or omission, even merely attempted or threatened, carried out as a result of the report, the reporting to the judicial or accounting authority, or the public disclosure, and which causes or may cause, directly or indirectly, unjust harm to the whistleblower or to the person who made the report.

Information on Violations: information, including reasonable suspicions, regarding violations committed or which, on the basis of specific evidence, could be committed within the organisation with which the whistleblower, or the person reporting to the judicial or accounting authority, has a legal relationship, as well as information concerning conduct aimed at concealing such violations.

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

Facilitators: those who assist the whistleblower during the reporting process within the same work context, whose assistance must be kept confidential.

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

Decree: Legislative Decree No. 24 of 2023

5 The Whistleblowing Portal

In order to enable reports to be made and diligently followed up, the Company provides an online platform freely accessible to whistleblowers, specifically dedicated to reports (**Whistlelink**) and accessible via the link <https://lattanzio.whistlelink.com/> on the Company's institutional website.

The platform allows a report to be submitted, including anonymously. Access to Whistlelink is subject to a "no-log" policy in order to prevent the identification of whistleblowers who wish to keep their identity confidential: this means that, where access is made from a device not connected to the company network, the Company's IT systems are unable to identify the point of access to the portal (IP address Directive); where, on the other hand, access to Whistlelink takes place via a device connected to the company network, the Company does not implement technical solutions capable of tracing the user who submits the report.

For each report submitted, Whistlelink assigns a unique identification code that allows each whistleblower to check the progress of the report and to provide further information on a fully confidential basis. Likewise, the Report Manager may, through the platform, request further details from the whistleblower for the purposes of a thorough analysis of the matter reported.

This document is published on the Company's institutional website, in the section dedicated to company policies (www.lattanziokibs.com/sustainability.html).

In particular, the dedicated page (www.lattanziokibs.com/sustainability/whistleblowing.html) provides information on the requirements for submitting a report via the internal channel, as well as on the channels, procedures and requirements for external reports and public disclosures.

6 Methods for Submitting Reports

With regard to the reporting channel, Whistlelink is suitable for ensuring the confidentiality of the identity of the whistleblower or of the persons involved, of the content of the report and of the related documentation.

The recipients of this Policy shall submit reports, in the manner described below, as soon as they become aware of the events giving rise to them.

Reports may be made in written form or orally (via voice messaging) using the online platform made available by the Company, which provides a guided process for the whistleblower.

The whistleblower may also request a direct meeting with the Report Manager, which will be arranged within a reasonable time and in a private and secure location.

At the end of the submission process, the whistleblower must record the “case number” and the “verification code” automatically generated by the system, which allow the progress of the report to be tracked over time while ensuring confidentiality and anonymity.

7 Subject Matter and Content of the Report

For the purposes of this Policy, a Report concerns information, including reasonable suspicions, regarding violations committed or which, on the basis of specific evidence, could be committed within the Company with which the whistleblower has a legal relationship, as well as information concerning conduct aimed at concealing such violations.

The above reports are classified as follows:

- **“detailed report”**: reports whose narrative of facts is presented with a sufficient level of detail to enable the competent company functions to identify useful or decisive elements for the purposes of verifying the merits of the Report itself. Such reports may be made in:
 - good faith, (so-called “good faith reports”) when made by the whistleblower in the reasonable belief, based on specific factual elements, that the unlawful conduct has occurred or may occur;
 - bad faith, (so-called “Bad faith Report”) in cases where the report is unfounded and made for the sole purpose of causing unjust harm to the reported person and/or company.
- **“generic report”**: this refers to a report whose content is so generic that it does not allow any verification to be carried out;
- **“anonymous report”**, i.e. a report in which the personal details of the whistleblower are not known and cannot be uniquely identified.

Reports, even if anonymous, must always be detailed - so as to provide useful and appropriate elements enabling an adequate verification of the merits of the facts reported - and must contain at least the following elements, which are considered necessary requirements for the admissibility of the report:

- the personal details of the whistleblower, if they decide to submit the report disclosing their identity;
- a description of the facts, personal details or other elements that make it possible to identify the person involved;
- the circumstances of time and place in which the facts occurred or are believed to have occurred or will occur, if known;
- other persons aware of the same facts (e.g. accomplices and/or witnesses Directive);
- any other information that may provide useful evidence for the purposes of reconstructing and subsequently verifying the facts reported, including any documents to be attached to the report that may provide elements supporting the merits of the facts reported.

From the perspective of personal data protection legislation (General Data Protection Regulation 2016/679/EU, hereinafter the “GDPR”), reports submitted through the platform are “pseudonymous” in nature, in the sense that they are assigned an identification code and that the Company can interact with the whistleblower by providing feedback and carrying out the activities provided for by the Decree. The whistleblower is therefore fully guaranteed that their identity will remain confidential, in accordance with the Decree and with the Company’s policy of protecting whistleblowers as vulnerable persons pursuant to the GDPR.

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

- reports generic, i.e. based on mere suspicions or rumours;

- reports made exclusively for the personal purposes of the whistleblower which do not in any way concern matters of interest to the Company;
- reports made in bad faith or containing information that the whistleblower knows to be false.

The following are not treated as reports for the purposes of this Policy:

- shortcomings identified as a result of errors not attributable to violations, detected and documented by company functions as part of internal controls, for which improvement actions are defined to strengthen the Internal Control System and for which reporting to the control functions is provided;
- communications concerning circumstances/facts already known and subject to pending disputes between the Company and third parties, which are handled by the legal function and/or other competent company organisational units. Such communications will be forwarded to the competent company functions to receive and manage them on the basis of the applicable regulations.

8 Management of Internal Reports

Internal *whistleblowing* reports are managed through the following stages:

- **within 7 days** of receipt, an acknowledgement of receipt/notice that the report has been taken on is issued to the whistleblower;
- receipt and **preliminary admissibility analysis** of the report submitted by the whistleblower (firstly verifying whether the subjective and objective requirements required under this Policy are met Directive);
- **commencement** of the internal investigation, ensuring the confidentiality of the identity of the whistleblower and of other persons involved in the report (any information shared with third parties must be appropriately anonymised, unless the whistleblower has given express consent to disclose their identity), with the possible support of the competent company functions and/or specialised consultants, in order to assess whether the facts reported actually occurred and are well-founded. At this stage, the Report Manager carries out the checks it deems most appropriate and may:
 - request clarifications and further information or documents from the whistleblower (through the platform or, where the whistleblower requests a direct meeting, in person Directive);
 - obtain, through interviews or written requests, documents or information from the Company involved and its representatives;
 - obtain information from any persons indicated by the whistleblower as having knowledge of the facts;
 - assess whether to ask the reported person whether they wish to make statements. The Report Manager is not, in any event, required to inform them upon receipt of the report. The reported person has the right to be informed only in the context of any proceedings initiated against them following the conclusion of the verification activities, and where such proceedings are based wholly or partly on the report. However, the reported person must be heard at their express request;
- if, following the checks carried out, the Report is found to be unfounded, it will be **filed**, with a communication to that effect sent to the whistleblower;
- conversely, if elements indicating that the Report is well-founded are identified, a report will be prepared for the competent company bodies, which must ascertain and further investigate the responsibilities and adopt the most appropriate measures (including the imposition of disciplinary sanctions and, where applicable, reporting to the judicial authority), as well as the action plans necessary to improve the internal control system.

- within 3 months of the acknowledgement of receipt of the report or, in the absence of such acknowledgement, within 3 months of the expiry of the 7-day period from its submission, feedback shall be provided to the whistleblower on the outcome of the checks carried out. If the checks have not yet been completed, the Report Manager shall provide interim feedback, reserving the right to communicate the final outcome at the end of the activities.

Where a report relates to matters concerning Model 231, the OdV must be promptly informed (with the information appropriately anonymised) and must be kept updated at all stages of its management. Furthermore, at the request of the Report Manager, it may provide support during the checks.

Where reports concern the OdV as a whole, they are managed directly by the Report Manager, with the Body itself excluded from the process.

Where the subject matter of the report involves the Report Manager, the whistleblower may submit the report directly and exclusively (using the tools made available by the Company) to the Corporate Bodies. In such cases, the latter will independently carry out any further investigations deemed necessary.

8.1 Filing of the Report

The Report Manager shall file the report where:

- the subject matter does not fall within the scope of reports covered by this document;
- the checks carried out have not revealed any elements suggesting that the reported offence actually occurred;
- the description of the facts is manifestly unfounded and/or made in bad faith and/or so generic that no verification is possible;
- the communications concern circumstances/facts already known and subject to pending disputes between the Company and third parties, handled by the legal function and/or other competent company organisational units;
- the whistleblower, despite the Manager's request for additional information through the platform, has failed to provide the clarifications necessary to conclude the investigation.

In these cases, the Report Manager files the report and updates the electronic register, keeping a record of the reasons that led to the filing.

8.2 Reporting and Monitoring

At the end of each investigation, the results are summarised in a report containing:

- an assessment of the reasonable merits/lack of merits of the facts reported;
- the outcome of the activities carried out and the findings of any previous investigations conducted on the same facts/persons reported or on facts similar to those subject to 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 results of the analyses.

At the end of the investigation, the Manager resolves to close the report, highlighting any failure to comply with rules/procedures, without prejudice to the exclusive powers and responsibilities regarding any disciplinary action.

Reports that are closed as manifestly unfounded, if not anonymous, are forwarded to the HR Team so that it can assess, together with the other competent company structures, whether the Report was made solely for the purpose of damaging the reputation or otherwise causing harm or prejudice to the reported person and/or company, with a view to initiating any appropriate action against the whistleblower.

The Manager shall prepare, at least every six months, a summary report on the reports received, the outcome of any analyses carried out and any analyses in progress, and shall forward it to the Company's OdV.

If the analyses of the areas and company processes examined reveal the need to formulate recommendations for the adoption of appropriate remedial actions, it is the responsibility of the *management* of the areas/processes under review to define a corrective action plan to remove the issues identified and to ensure its implementation within the defined timeframe, informing the Manager and the Compliance Team, which monitors the status of implementation of the actions.

The relevant OdV monitors the progress of the corrective actions through the information periodically provided by the Compliance Team.

9 Other Reporting Channels

9.1 External Reporting Channel - ANAC

The whistleblower may make an external report to ANAC, in accordance with the Decree, if, at the time of submission, one of the following conditions applies:

- the mandatory activation of the internal reporting channel is not required within the work context, or it, even if mandatory, is not active or, even if activated, does not comply with the requirements of the law;
- the whistleblower has already made an internal report and it has not been followed up;
- the whistleblower has reasonable grounds to believe that, if they were to make a report through the internal channel, it would not be effectively followed up, or that the report itself could result in a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

ANAC has also clarified that priority is given to the use of the internal channel and that an external report may only be made if one of the above conditions is met.

Reports through the external channel must be made in accordance with the procedures defined by ANAC, available on its website (www.anticorruzione.it).

9.2 Public Disclosure

The whistleblower may also resort to public disclosure where:

- they have submitted the report through the internal and/or external channel and no feedback has been provided within the time limits set by law;
- they have reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- they have reasonable grounds to believe that the external report may give rise to 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 may be concealed or destroyed, or a reasonable fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in it).

With regard to violations constituting criminal offences, it is also possible to report them to the competent judicial authority.

10 Protective Measures Provided

10.1 Protection of the Whistleblower

A whistleblower acting in good faith (who has made the report based on a reasonable belief that the information on the violations reported is true - mere assumptions or rumours are not sufficient) is guaranteed protection against any possible retaliation by anyone. Retaliation - understood as conduct, acts or omissions, even merely attempted or threatened, carried out as a result of the report and which cause or may cause, directly or indirectly, unjust harm to the whistleblower - is absolutely prohibited and subject to disciplinary sanctions by the competent company bodies, in accordance with the applicable collective bargaining agreement. Moreover, acts carried out in violation of the prohibition of retaliation are null and void.

The protection provided for in the event of retaliation does not apply where a judgment (even a non-final first-instance judgment) establishes the criminal liability of the whistleblower for the offences of slander or defamation, or for the same offences committed through the report, or their civil liability for having intentionally or negligently reported false information. In this case, the whistleblower acting in bad faith is also liable to disciplinary sanctions imposed by the competent company bodies, in accordance with the applicable collective bargaining agreement.

An anonymous whistleblower is also subject to protection, in the event that their identity is subsequently disclosed.

It should be noted that a whistleblower (as well as other persons protected under the Decree) who believes they have suffered retaliation (even merely attempted or threatened) as a result of a report must notify ANAC, which is responsible for verifying the matter, in accordance with the procedures defined by ANAC and available on its website (www.anticorruzione.it).

The Company guarantees the confidentiality of the whistleblower's identity, without prejudice to the Company's ability, in the cases provided for under Article 12 of the Decree, to request the whistleblower's consent to disclose their identity.

The unauthorised disclosure of the whistleblower's identity, or of information from which it can be inferred, is considered a violation of this Policy.

The same protective measures also apply to:

- a. Facilitators;
- b. persons in the same work context as the whistleblower, the person who has reported to the judicial or accounting authority, or the person who has made a public disclosure, and who are linked to them by a stable emotional relationship or by kinship up to the fourth degree;
- c. work colleagues of the whistleblower or of the person who has reported to the judicial or accounting authority or made a public disclosure, who work in the same work context as that person and who have a habitual and ongoing relationship with them;
- d. entities owned by the whistleblower or by the person who has reported to the judicial or accounting authority or made a public disclosure, or for which such persons work, as well as entities operating in the same work context as the aforementioned persons.

10.2 Rights of the Reported Person

The reported person must be granted the same confidentiality guarantees recognised for the whistleblower, until the conclusion of the proceedings initiated as a result of the report. In order to guarantee the right of defence of reported persons, provision is made for the option of questioning them through a written procedure, by obtaining written observations and documents.

In any case, the reported person must be heard at their express request.

11 Disciplinary Measures and Other Initiatives

Should the verification activities carried out on reports reveal unlawful or irregular conduct on the part of the person involved or the whistleblower in the cases described above, the Company will consider taking disciplinary and/or sanctioning measures, or legal action.

12 Document Retention and Traceability

Documentation relating to reports must be stored securely and in compliance with the rules in force within the Company on the classification and processing of information. Such documentation must be kept by the Report Manager and accessible only to authorised Personnel.

Such documentation includes at least the name, identification code and department/office of the whistleblower (where available), details of the reported person, statements, activities carried out, outcome of the investigation and actions taken.

In order to ensure the management and traceability of reports and related activities, the Manager is responsible for preparing and updating all information concerning reports and, using Whistlelink and its IT tools, ensures the storage of all related supporting documentation for the time necessary for its processing and, in any case, for no longer than 5 years from the date of communication of the final outcome of the reporting procedure.

13 Processing of Data for Privacy Purposes

The information and any other personal data collected are processed - including within the context of Whistlelink - in compliance with the GDPR and Legislative Decree No. 196/2003 (Personal Data Protection Code), as amended, as well as in compliance with the rulings of the national and EU data protection authorities.

In order to ensure the confidentiality of the whistleblower, the Manager is obliged to use the information solely to follow up the report, and, in the case of a non-anonymous report, is prohibited from disclosing the whistleblower's identity or information from which it can be inferred, without their express consent, to persons other than those competent and authorised by law.

14 Regulatory References

14.1 External Regulatory References

- Legislative Decree No. 231 of 8 June 2001 (Regulations governing the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000 Directive);
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR Directive);
- Legislative Decree No. 196 of 30 June 2003 (Personal Data Protection Code), as amended and supplemented, including by Legislative Decree No. 101 of 10 August 2018, as well as related legislative provisions;
- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (the so-called *Whistleblowing Directive*);
- Legislative Decree No. 24 of 10 March 2023, published in the Official Gazette on 15.03.2023, implementing Directive (EU) 2019/1937;

14.2 Internal Regulatory References

- Organisation, Management and Control Model pursuant to Legislative Decree 231/2001;
- Code of Ethics;
- Definition and Formalisation of the Company's Policies, Procedures and Operating Instructions.