



## **PRIMA INDUSTRIE**

### **Whistleblowing Policy**

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## Glossary

**Italian Legislative Decree no. 231/2001 or Decree** (where applicable) – Italian Legislative Decree 8 June 2001, n. 231, containing the discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of the Law of 29 September 2000, n. 300 and subsequent amendments and additions.

**Italian Legislative Decree no. 24/2023 or Whistleblowing Decree (where applicable)** – Italian Legislative Decree 10 March 2023, n. 24, regarding “Implementation of the EU Directive 2019/1937 of the European Parliament and the Council, of 23 October 2019, on the protection of person who report breaches of the Union law and concerning the protection of persons who report breaches of national legislation” and subsequent amendments and additions.

**Recipient of the reports** – Head of Legal Affairs, Internal Audit & Compliance.

**EU Directive 2019/1937** - Directive of the European Parliament and the Council of the European Union concerning the protection of people who report violations of EU law.

**“Public disclosures”**: making information about breaches available in the public domain through, for example, media or social networks.

**Legal Entity** – Prima Industrie S.p.A. and/or every company controlled by Prima Industrie S.p.A.

**Facilitator** – a natural person who assists a reporting person in the reporting process in a work-related context, and whose assistance should be confidential.

**Feedback on report undertaking** – Feedback to the whistleblower of the undertaking of the reporting

**Feedback on the outcome of the investigation** – Feedback to the whistleblower of the conclusion of the investigations and, where deemed appropriate, the outcome of such investigation.

**Functions** – Every function part of Prima Industrie S.p.A. and/or every company controlled by Prima Industrie S.p.A.

**Information on breaches** – information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur, and about attempts to conceal such breaches.

**231 Model** (where applicable) – Organization, Management and Control Model provided for by art. 6 of Legislative Decree 231/2001

**Supervisory Body** – Body in compliance with art. 6 of Legislative Decree 231/2001, responsible for supervising the functioning and observance of the Model and its update.

**Person concerned** – a natural or legal person who is referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated.

**Feedback** – feedback to the whistleblower of information on the action envisaged or taken.

**Retaliation** – any direct or indirect act or omission, even if only attempted or threatened, placed based on the report, of the denunciation, or of public disclosure, and which causes or may cause unjustified detriment to the reporting person.

**Whistleblower or Reporting person** – person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities.

**Subject of the report** – The person subject of the report.

**Report** – the oral or written communication of information on breaches, concerning behavior (of any nature, even purely omissive) referable to company staff or to third parties that may represent irregularities or violations of laws, regulations and/or internal procedures.

**Anonymous report** – A report for which the whistleblower's identity is not known.

**External reporting** – communication, whether written or oral, of information on breaches, through the external reporting channel.

**Internal reporting** – communication, whether written or oral, of information on breaches, through the internal reporting channel.

**Follow-up** - any action taken by the person entrusted with the management of the reporting channel to assess the accuracy of the allegations, the outcome of the investigation and any measures taken.

**Company** – Prima Industrie S.p.A.

**Group Company** - Every company controlled by Prima Industrie S.p.A.

**Final Investigation Report** – The report prepared at the conclusion of the whistleblowing management process.

**Breaches** – Behaviors, acts or omissions affecting the interest or integrity of the Company and/or the Italian Companies.

## 1. PURPOSE

This Policy regulates the entire process of managing reports, including the methods of forwarding, receiving, analyzing, investigating, reporting and filing of the reports, in accordance with best practices, reference standards (e.g. ISO 37002) and the principles introduced at European level by **EU Directive 2019/1937, implemented with the Italian Legislative Decree no. 24 of the 10 March 2023** - concerning the protection of persons who report violations of EU law and of national legislation, and in this regard implements the principles contained within the Organizational Model in the management of reporting relevant to the purposes of Legislative Decree. 231/2001 for the companies that have it.

## 2. SCOPE

The Policy applies to Prima Industrie S.p.A. and/or its controlled companies by virtue of outsourcing contracts concluded for this purpose and to all types of report. The Reports can be made in writing or orally by anyone, employed persons, self-employed persons, suppliers (and their employees and collaborators), consultants, volunteers and intern, shareholders and persons with administrative, managerial, supervisory or representative functions, even anonymously.

## 3. GENERAL PRINCIPLES

Prima Industrie S.p.A. and/or its controlled companies are inspired and follow the following general principles in its Whistleblowing Management process:

- **Confidentiality:** Prima Industrie and the Group Companies are committed to guaranteeing maximum confidentiality on the individuals and facts reported, as well as on the identity of the whistleblower. The Reports may not be used beyond what is necessary to give appropriate follow-up. Anyone who receives, analyzes or processes a report is required to ensure the confidentiality of the information processed and of the identity of the whistleblower, within reasonable limits and with the exception of cases in which the involvement of additional company functions is needed. The identity of the whistleblower cannot be disclosed, without the express consent of the interested party, to subjects other than those competent to receive or follow up reports, expressly authorized to process such data pursuant to Reg. EU 2016/679 and the Code for the protection of personal data under Legislative Decree no. 196/2003. As part of any disciplinary procedure, if the dispute is based, all or in part, on the report and the identity of the whistleblower is necessary to the defense of the accused, the report shall be used for disciplinary purposes only if the reporting person has given his or her express consent to the disclosure of his or her identity. In the cases allowed, is given notice to the whistleblower of any disclosure of confidential data.
- **Limited sharing:** Prima Industrie and the Group Companies are committed to ensuring that access to reports and/or information contained therein is strictly regulated by the "need-to-know principle" and that such reports and/or information can only be shared with those for which it is deemed necessary.
- **Objectivity and impartiality:** Prima Industrie and the Group Companies are committed to ensuring that reports are handled in full compliance with the principles of objectivity and impartiality. No action will be taken against the reported person solely on the basis of what is stated by the whistleblower, without the collection of objective evidence and without fact checking the information contained in the report.

- **Possibility of anonymity:** Prima Industrie and the Group Companies guarantee full management of all reports, therefore not only of the reports in which the whistleblower is known, but also of the anonymous reports, as long as they are clear, detailed and related to the work/professional scope. The anonymous reports will be examined and analyzed in the same manner as those made in a non-anonymous form, except for cases where it is difficult or not possible to contact the whistleblower to request collaboration and obtain further useful information, if necessary.
- **Protection from retaliation:** Prima Industrie and the Group Companies do not tolerate threats, retaliation and/or discrimination against anyone who makes reports in good faith. The whistleblower acting in good faith or whoever participates in the investigation will be protected from any form of retaliation and may not be fired, undergo changes in duties, be suspended, transferred or subjected to other organizational measures that have negative effects on working conditions, or be threatened, harassed or discriminated against in any way, for reporting in good faith.  
Pursuant to art. 3, paragraph V, Legislative Decree 24/2023, the same protection measures also apply to: "a) Facilitators; b) persons of the same work-related context 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 is linked to them by a stable emotional or family relationship by the fourth degree; c) work colleagues of the Reporting Person or who have a habitual and current relationship with that person; d) to entities owned by the reporting person or by the person who has filed a complaint with the judicial or accounting authority or which has made a public disclosure or for which the same people work, as well as to entities that operate in the same working environment as the aforementioned persons".
- **Treatment of personal information:** Any information and personal data acquired will be processed in compliance with the EU Regulation 2016/679 as well as Legislative Decree 196/03 (hereinafter also, "privacy regulations") and, if not clearly relevant or of interest for the purpose of the report, it will not be taken into consideration, processed or filed. As part of the Whistleblowing Management process, the Recipient may have access and be required to process personal data of employees for the purpose of carrying out internal analyses and investigations aimed at verifying the reports relating to the possible commission of unlawful acts/fraud and/or alleged violations of obligations related to the employment relationship.  
The processing of personal data relating to the receipt and management of the report is carried out by authorized personnel and specially instructed in accordance with Article 29 of the EU Regulation 2016/679. Prima Industrie S.p.A. and the Group's companies, each as autonomous data controller, have taken appropriate measures to protect the rights and freedoms of data subjects and ensure that they are provided with appropriate information to explain the methods and purposes of processing personal data clearly and easily.
- **Punishment of the conduct not in line with the principles of the Whistleblowing Policy:** In accordance with the applicable labor regulations, the Group reserves itself the right to take appropriate action against: (i) anyone who violates the protection measures of the whistleblower; (ii) anyone who makes false and/or unfounded reports of wrongdoing in bad faith or with gross negligence for the sole purpose of defaming, slandering or otherwise damaging the person subject of the report; (iii) whoever, in his capacity as reported, is deemed to be effectively responsible for the reported facts.

## 4. WHISTLEBLOWING MANAGEMENT

### 4.1. Who can report?

Anyone, internal or external, operating in the name and on behalf of the Group Companies or who in any case have an interest in company activities (so-called “whistleblowers”) can report. These include:

- (a) employees of the Company;
- (b) self-employed persons working for the Company;
- (c) workers or collaborators of persons who supply goods or services or carry out works on behalf of the Company;
- (d) collaborators, consultants acting on behalf of the Company, including distributors and agents;
- (e) volunteers and interns, paid and unpaid, of the Company;
- (f) shareholders and persons with functions of administration, management, control, supervision or representation of the Company.

The Reporting Persons are entitled - and are subject to the protection established in this Procedure - to make a report or, as an alternative, if the conditions are met, to disclose to the public the information they have become aware of:

- (a) when the judicial relationship is in progress;
- (b) during the probationary period;
- (c) when the judicial relationship has not yet started, if the information on breaches was acquired during the selection process or at other pre-contractual stages;
- (d) after the termination of the judicial relationship, if the information on the breaches was acquired before the termination of the relationship.

### 4.2. What to report and characteristics?

The individuals identified in the previous paragraph can report the following types of overt or suspicious situations and conduct (so-called **reports**):

- Conduct integrating administrative, accounting, civil offences.
- Criminally relevant conduct, which may supplement offences (crimes and contraventions).
- Criminally relevant conduct, which can include crimes, offenses or irregularities or in any case in violation of laws, regulations or provisions of the Authorities.
- Violation of the principles contained in the Code of Ethics or of the other Group Compliance Programs (eg Anticorruption Program, Export Controls Manual, etc where applicable).
- Violations of the principles contained in the Organizational Models compliant to Legislative Decree 231/2001 of the Italian Companies, or of the related implementation tools (e.g. procedures).
- Conduct capable of causing financial damage (fraud, embezzlement, conflicts of interest) or image damage to the Prima Industrie.
- Conduct that violates safety and product compliance rules to consumer protection.
- Conduct contrary to the protection of personal data, network security and information systems.
- Actions or omissions that violate company tax rules.
- Conduct likely to harm the health or safety of employees, users and citizens or harm the environment.
- Offers, receipt or requests for money, goods or other benefits from and to third parties or employees of the Company.

- Conduct capable of causing damage to the public interest.

In order to facilitate any subsequent investigations, the Group promotes the use of reports with the following characteristics and minimum contents:

- Reports must be substantiated and based on precise and consistent facts.
- Reports must provide useful elements to allow the persons in charge to proceed with the necessary and appropriate checks and investigations.
- It is also possible to report anonymously, as long as such reports are sufficiently detailed and able of bringing out facts and situations by relating them to specific contexts.
- The content of the reports **must never concern** the following circumstances, which will not be treated as "reports":
  - Complaints of a personal nature by the whistleblower.
  - Claims/requests that fall within the normal discipline of the employment relationship.

#### ***4.3. Designated person appointed for the management of the report and reporting channel***

Prima Industrie identified the Head of Internal Audit as the designated person competent to receive the reports (**Recipient of the report**).

The other companies group, through specific outsourcing contracts, assigned to Prima Industrie S.p.A. the management service of the receipt and following-up of the information on breaches including the provision of the platform chosen for the receipt of the oral (i.e. recording) or written communication of information on breaches.

In order to be compliant with the processing of personal data provided for by Prima Industrie S.p.A in the management service of the receipt and following-up of the information on breaches including the provision of the platform, the Group companies have appointed, individually and autonomously, Prima industrie S.p.A as an external data processor according to article 28 of the Regulation UE 2016/679.

Considering the purpose of this policy and the importance of the possible reports of information on breaches in the business organization, the platform "MYGOVERNANCE" (hereinafter Platform) which can be found at the following link <https://private.mygovernance.it/mywhistleblowing/prima-industrie/52724/report>, has been chosen as the internal secure channel.

This Platform will allow - even for each the Group Company - the management of single reporting channels to be found at the following link <https://private.mygovernance.it/mywhistleblowing/prima-industrie/52724/report>.

The management of the reports and the following phases shall be deemed referred to each group company through the aforementioned internal channel.

The Whistleblower shall have in any moment the right to amend, integrate, modify or complete the report made by adding new proof, including documents, through the same internal channel.

The Recipient of the report is responsible to ensure the maintenance of the reporting internal channel, providing adequate publicity, also through the internet site of the Company.

According to the Italian provisions (Legge n. 179 del 2017, L. 53/2021, D. Lgs. 24/2023) and Directive UE 2019/1397, the above-mentioned internal channel shall be established and operated in a secure manner that ensures that the confidentiality of the identity of the Whistleblower is protected guaranteeing to those who intend to reveal their identity to receive adequate protection and to be exempt from retaliation and/or discriminatory acts.

All employees, including function managers, Senior Managers and Vice Presidents, who receive reports directly must promptly and in any case within 7 (seven) days from the receipt - communicate them to the Recipient of the reports guaranteeing the confidentiality of the content and of any person identified in the report<sup>1</sup> providing contextually information to the reporting person. Failure to comply with this obligation could lead to disciplinary sanctions (based on the indications and evaluations by the governance bodies and the HR function).

#### **4.4. Whistleblowing Management Process**

The operational steps to be followed for the management of reports are summarized below

##### **4.4.1. Phase 1: Preliminary Analysis**

The Recipient of the report ensures the necessary and appropriate assessments aimed at directing the subsequent phases of the process, ensuring maximum speed and compliance with the principles of objectivity, competence and professional diligence.

Upon receipt, each report is promptly registered in the **Platform**, regardless of the contents and characteristics of the report itself. In the case that the references of the Whistleblower are available, the Recipient of the report also provides feedback to the Whistleblower on the undertaking of the report (**Feedback on report undertaking**).

After the registration of the report, the Recipient of the report shall initiate the preliminary analysis of the report.

During this phase, in compliance with the principles of confidentiality and “need-to-know” basis and if deemed necessary, the Recipient of the report can evaluate the involvement of other competent corporate functions/bodies in consideration of the nature of the report, such as a way of example and without limitation:

- **Group HR Department or HR Department of the Company concerned**, if the report is potentially significant in terms of violation of the applicable labor regulations or relating to aspects of personnel and/or organizational management.
- **Group Legal Department**, if the report contains elements that require specific legal skills to ensure an adequate assessment of the reported fact.
- **HSE and/or Employer for the purposes of Health and Safety of the Workers of the Company concerned**, if the report concerns situations that could cause damage to the health or safety of employees, users and citizens or to the environment.
- **Group Data Protection Officer (DPO) or DPO of the Company concerned**, if the report is potentially relevant in terms of violation of the privacy legislation.
- **Other Group functions** in case of specific needs.
- **Supervisory Body of Italian company concerned** (also known as “Organismo di Vigilanza”), as its involvement is mandatory if the report is potentially relevant for the purposes of Legislative Decree 231/2001 and concerns behaviors that could constitute the commission of one of the crimes

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<sup>1</sup> Should the Supervisory Body of the Italian company concerned receive reporting information on breaches it shall communicate it to the Recipient of the reports in order to guarantee a uniform management of the process or, if managed autonomously, it shall ensure the compliance with the same principles provided for in this Policy.

provided for in the Decree or suspected or overt violations of the principles of the Model or of the instruments for its implementation (e.g. procedures).

The Recipient of the report shall follow-up the report, in particular, maintaining always open the dialogue with the Whistleblower asking, if necessary, any clarification or document integration and it shall verify (i) the completeness of the report, (ii) the foundation of all juridical and factual premises according to the Decree and the regulations provided for in the 231 Model and in the company's policies, (iii) the seriousness of the facts indicated in the reports and the urgency of the investigation on the same report.

At the end of the phase, the Recipient of the report might classify the report as:

- **"Clearly unfounded"**, for which it is not necessary to proceed with an investigation.
- **"Not verifiable"**, for which it is not possible to proceed with an investigation, as the report itself is lacks elements deemed sufficient.
- **"Verifiable and to be investigated"**, for which it is necessary to proceed with an investigation, as the report is sufficiently detailed.

When the Recipient of the report classifies the reports as "Clearly unfounded" or "Not Verifiable" it shall proceed with the dismissal by giving notice to the Whistleblower.

#### **4.4.2. Phase 2: Investigation**

For reports registered as "Verifiable and to be investigated", the Recipient of the reports defines a work plan in order to verify whether the contents of the report are confirmed (fully or partially).

In case the report is relevant according to Legislative Decree 231/2001, the Supervisory Body of the Italian company concerned must be constantly involved and informed on the progress of the investigation.

In order to confirm the validity of the report, the Recipient of the report can:

- Contact the Whistleblower (if not anonymous) for an individual and confidential interview, in order to receive clarifications and/or additions to the information and documents provided.
- Carry out meetings with any other individuals who may account on the facts reported.
- Carry out meeting with the person involved (eventually upon request of the same), even by exchange of correspondence and by acquiring written observations and documents .
- Carry out any other activity deemed appropriate for the purpose of confirming the report.

The Recipient of the report can appoint external consultants or experts to support the investigation, if deemed necessary and subject to the definition of adequate confidentiality and non-disclosure agreements.

In the case of a report is relevant according to the Legislative Decree 231/2001, the involvement of external consultants and/or experts in support of the investigation is communicated to the Supervisory Body of the company concerned.

Anyone involved in the investigation phase is subject to the same confidentiality constraints and responsibilities as the Recipient of the report, and is obliged to refrain from managing the report in case of possible conflicts of interest.

#### **4.4.3. Phase 3: Definition of actions to be taken following the investigations**

At the end of the investigations, the Recipient of the report evaluates the actions to be taken, depending on the outcome of the investigations:

- **"Unfounded reports"**: in the event of reports that prove to be unfounded once investigated, the Recipient proceeds to file the report. No action or sanction is envisaged for those who report in good faith facts that subsequent verifications prove to be unfounded.
- **"Reports unfounded and in bad faith"**: in the event of reports that, once investigated, prove to be unfounded and in bad faith, made for the sole purpose of discrediting one or more persons or corporate functions and/or in any case harassing towards other employees, the Recipient of the report informs the competent corporate functions so that they evaluate the appropriateness of a sanctioning procedure against the whistleblower in bad faith, and/or other measures deemed appropriate, including - if the conditions are met - the complaint to the competent Judicial Authority.
- **"Founded reports"**: in the event of founded reports (or those that appear to be such), the Recipient of the report promptly informs the competent corporate functions, so that they prepare a detailed action plan. Depending on the case, the action plan may also provide for the possible reporting to the Judicial Authorities of criminal, civil and/or administrative offenses, as well as the adoption of sanctions against the reported person and/or in any case the subjects found perpetrators of the unlawful conduct and/or violations reported.

In the event of facts relevant to Organizational Model, the Recipient of the report also evaluates, in agreement with the Supervisory Body of the Company concerned, the need for a possible adaptation of the Organizational Model.

#### 4.4.4. Phase 4: Reporting

At the end of the reporting management process, the Recipient of the report formalizes a **Final Investigation Report** containing the following information:

- a summary of the activities performed;
- the main results;
- any reasons that led to the filing of the report, if deemed unfounded;
- potential gaps identified;
- any improvement action plans;
- the possible imposition of sanctions against the reported party or the whistleblower in bad faith;
- any request for the opening of legal proceedings against the reported or the whistleblower in bad faith.

The contents of the Investigation Report are reported in the dedicated section of the MY GOVERNANCE platform, in order to ensure full traceability of the process followed and the information managed.

The Recipient of the report must respond to the report within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the term of seven days from the submission of the report.

The Recipient of the report provides the Whistleblower with feedback regarding the conclusion of the investigations and, where deemed appropriate, the outcome of the same (**Feedback on the outcome of the investigation**).

#### 4.4.5. Public Disclosure

The Whistleblower can make a public disclosure of the Report and benefit from the protection provided for in this Procedure if, at the time of the public disclosure, at least one of the following conditions occurs:

- the Whistleblower has previously made a Report through the internal channel, or directly the external one, and a reply has not been given within the established deadlines;

- the Whistleblower has a well-founded reason to believe that the violation may constitute an imminent and clear danger to the public interest;
- there is well-founded reason to believe that the external reporting may involve the risk of retaliation or may not be adequately followed up.

#### **4.4.6. External reporting**

The Whistleblower can make an external report if one of the following conditions occurs:

- the internal reporting channel is not foreseen, has not been activated or is not compliant with Legislative Decree n. 24/2023;
- the Whistleblower has previously made an internal report, which has not been followed up;
- the Whistleblower has reasonable grounds to believe that any internal report would not be adequately followed up or that there is a risk of retaliation;
- there is a well-founded reason for an imminent or obvious danger to the public interest.

The external reporting is made to the National Anti-Corruption Authority (hereinafter, "ANAC") through the dedicated channel according to the methods indicated in the guidelines published by the ANAC.

The report presented to a different subject is sent to the ANAC within seven days from the date of receipt and the reporting party is simultaneously notified.

#### **4.5. Storage**

The reports, internal and external, and the related documentation are kept for the time necessary to process the report and in any case no later than five years from the date of communication of the final outcome of the reporting procedure.

The Recipient of the report is required to guarantee the logging of all reports, traceability, adequate archiving of reports and all related documentation produced during investigations, ensuring the highest safety standards.

Everything that is done orally during a meeting, with the consent of the Whistleblower, is documented by recording on a suitable device or by means of minutes (subject to verification, correction or confirmation of the content by signing).

#### **4.6. Confidentiality**

The identity of the Whistleblower or any other information from which it can be inferred cannot be disclosed to subjects other than those competent to receive or follow up on the report, unless expressly given consent to that effect by the Whistleblower.

As part of any disciplinary proceedings, the identity of the Whistleblower:

- cannot be disclosed if the contestation is based on separate and additional investigations with respect to the report (even if a consequence of this);
- may be disclosed, subject to express consent, if the dispute is based in whole or in part on the report and knowledge of the identity of the Whistleblower is essential for the defense of the accused. Written communication of the reasons for the disclosure is given to the Whistleblower.

The provisions for the protection of the Whistleblower are not guaranteed if criminal liability for the crimes of defamation or slander is ascertained (even with a first instance sentence), or in any case for such cases committed with a report to the Judicial or Accounting Authorities or the civil liability in cases of willful misconduct or gross negligence.

#### **4.7 Treatment of any retaliatory and/or discriminatory acts**

The Whistleblower who believes that he has suffered a retaliatory and/or discriminatory act as a result of the report made can notify the competent HR Manager so that he can evaluate:

- the need/opportunity to restore the situation and/or to remedy the negative effects of discrimination;
- the existence of the grounds for initiating disciplinary proceedings against the author of the retaliation and/or discrimination.

The Whistleblower may also report it to the trade union organization to which he belongs or to the representative organization present in the company or to the Judicial or Administrative Authority and the ANAC.

The waivers and transactions, in whole or in part, concerning the rights and protections provided for by the decree are not valid, unless they are carried out in the protected offices referred to in Article 2113, paragraph IV of the Italian Civil Code.

In particular, the following hypotheses, which in any case do not represent an exhaustive list, will be considered retaliatory actions where they are implemented due to or as a result of the Report:

- (a) dismissal, suspension or equivalent measures;
- (b) change of duties, change of place of work, demotion, salary reduction, change of working hours;
- (c) the suspension from participation in training events or any restriction of access to the same;
- (d) negative merit notes or negative references;
- (e) the adoption of disciplinary measures or other sanctions, including financial ones;
- (f) coercion, intimidation, harassment of any kind or ostracism within the corporate organization;
- (g) discrimination or unfavorable treatment compared to other subjects included in the same function of the corporate organization;
- (h) failure to convert a fixed-term employment contract into an open-ended employment contract, where the Whistleblower had the right or at least a legitimate expectation of the conversion;
- (i) the non-renewal or termination (in whatever form) of a fixed-term employment contract;
- (j) the causing of damages of an economic or financial nature consequent to the dissemination - also through social media - of information capable of causing discredit to the reputation of the Whistleblower;
- (k) the inclusion of the Whistleblower in lists - formal or informal - also prepared on the basis of legitimate business agreements in the sector which may make it impossible for the Whistleblower to reposition himself in the same industrial sector in which the Company operates;
- (l) the early conclusion, in whatever form, of contracts for the provision of services or the supply of goods;
- (m) the request to the Whistleblower to submit to a medical investigation of any kind or to psychiatric tests.

#### **4.8 Enforcement of disciplinary actions**

Without prejudice to the sanctions ordered by the Judicial and Administrative Authorities and by the ANAC, in compliance with the principles defined in this Policy and in compliance with the provisions of the applicable labor legislation, Prima Industrie reserves the right to apply adequate disciplinary measures aimed at:

- **Reported to be responsible for the facts reported:** employee personnel who, according to the investigations carried out, are responsible for serious irregularities and violations of regulations or

internal procedures. In the event that the reported party is a third party, the Company reserves the right to apply penalties or even the immediate termination of the contract, in accordance with the provisions of the defined contractual clauses.

- **Person who violates the Whistleblower's protection measures:** employees or with management and representation functions who threaten, intimidate or in any way commit retaliatory behavior or in any case violate the good faith Whistleblower's protection measures.
- **Whistleblower in bad faith:** anyone who knowingly and in bad faith makes false and/or unfounded reports for the sole purpose of defamation, slander or damage to the person reported or to the other subjects mentioned in the report (unfounded reports made with willful misconduct or gross negligence).

Any disciplinary sanctions pursuant to Legislative Decree no. 231/2001 are referred to in the Organization, Management and Control Model.

Any disciplinary measures are applied to subjects who have violated the principles of this Policy.

#### **4.9. Processing of Personal Data**

The Company guarantees full compliance with the provisions in force regarding the processing of personal data and, in particular, the Company, the Recipient and the Supervisory Body define their own model for receiving and managing Reports by identifying technical and suitable organizational structures to guarantee an adequate level of security for the specific risks connected and deriving from the processing of personal data carried out on the basis of an impact assessment on data protection carried out in accordance with the provisions of article 35 of EU Regulation 2016/679.

In any case, any processing of personal data resulting from the Report and, more generally, from this Procedure, as well as any internal communication (from the Recipient to the Supervisory Body and/or to the executive functions of the Company) or external (to the Judicial Authorities or competent administrative authorities) must be carried out in full compliance with the provisions of the privacy legislation.

### **5. ROLES AND RESPONSIBILITIES**

#### **5.1. Employees**

All employees who become aware of real or presumed facts deemed potentially illicit or contrary to the ethical principles that inspire the work of Prima Industrie and Group companies or in any case falling within the scope of this policy are called to report them promptly as provided by this Policy.

Employees who, for whatever reason, receive a reporting report must send it promptly, and in any case within seven days, to the Recipient of the report via the MY GOVERNANCE platform, guaranteeing the confidentiality of the content and identity of the Whistleblower.

#### **5.2. Supervisory Body of the Company involved in the report**

- Can order its own investigation into facts, even if only potentially, relevant pursuant to Legislative Decree no. 231/01;
- Shares the possible involvement of external consultants in investigations relating to relevant reports for the purposes of Legislative Decree 231/2001;
- May request further investigation from the Recipient of the report;
- Requests any updates to Model 231 and provides information on the matter.

## **6. OTHER RELEVANT DOCUMENTS**

- Code of Ethics;
- Organization, Management and Control Model pursuant to Legislative Decree n. 231/2001 (where applicable);
- Anti-Corruption Program (where applicable);
- Export controls manual (where applicable);
- ANAC (National Anti-Corruption Authority) guidelines.