



Whistleblowing Policy

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1. Background

With Legislative Decree No. 24 of 10 March 2023 ('**Decree**'), the Italian legal system transposed EU Directive 2019/1937 concerning '*the protection of persons who report breaches of Union law*'.

In compliance with this legislation, as well as with Law No. 179/2017, the Italian-registered companies of the AB Group (the "**Interested Companies**"), have adopted an internal system for the collection and management of *whistleblowing* reports with a separate and segregated channel for each Interested Company ("**Internal Reporting Channel**" or "**Reporting Channel**") capable of guaranteeing the confidentiality of the identity of the person reporting, the person involved in the report and the related documentation.

The presence of a system for collecting and managing reports, in addition to complying with specific regulations, contributes to strengthening the principles of legality, transparency and accountability, as well as the AB Group's internal control and risk management controls.

2. Purpose

The purpose of this policy is to describe and regulate the use and management of the Internal Reporting Channel, as well as to provide the Whistleblower with all the necessary operational indications on the subject, content, recipients and method of transmission of reports.

For the benefit of Whistleblowers and other persons protected by the Decree, the policy also sets out the protective measures granted to them.

3. Scope of application

This policy applies to all reports that fall within the scope of the Decree, as well as Law no. 179/2017, relating to the Interested Companies, received by the Parent Company AB Holding S.p.A. and managed by the WB Committee on the basis of a task entrusted by the Interested Companies to AB Holding S.p.A. as better explained hereinafter.

For AB Group companies other than the Interested Companies, the following is provided for:

- (i) the other European subsidiaries of AB Holding S.p.A. with at least 50 employees adopt a policy similar to the present one, taking into account the prerogatives of the respective national law transposing EU Directive 2019/1937, by setting up their own internal reporting channel and identifying a person to manage this channel.
- (ii) non-European AB Group companies maintain their own internal reporting channels, if any, and comply, if necessary, from time to time with the applicable regulations.

4. Definitions

ANAC: National Anti-Corruption Authority.

Decree: Legislative Decree No. 24 of 10 March 2023 published in the Official Gazette on 15 March 2023.

Facilitator: a natural person who assists a reporting person in the reporting process operating in the same work context and whose assistance must be confidential (e.g. the reporting person's office colleague).

Parent company: AB Holding S.p.A.

Report: written or oral communication of information on possible breaches of the regulatory provisions set out in Articles 1 and 2 of the Decree of which the Whistleblower has become aware in the context of his/her work.

Retaliation: any conduct, act or omission, even if only attempted or threatened, committed by reason of the Whistleblowing and which causes or may cause the Whistleblower, directly or indirectly, unjust damage.

Supervisory Board: Supervisory Board, pursuant to Legislative Decree 231/01 and the Organization, Management and Control Model.

WB Committee: Whistleblowing Committee, i.e. the entity that receives and handles Reports through the Whistleblowing Channel.

Whistleblower: the individual entitled to make the Report pursuant to the Decree (see section 5.3).

5. Internal Reporting Channel

The AB-IntegrityLog platform is the Internal Reporting Channel activated by the Interested Companies of the AB Group and can be accessed via the corporate website, 'Corporate' section at the following link "<https://www.gruppoab.com/whistleblowing/>".

In compliance with the provisions of the legislation, the Internal Reporting Channel is equipped with IT modalities that provide for encryption tools to guarantee the confidentiality of the identity of the Whistleblower, of the person involved and of the person in any case mentioned in the Report, as well as the content of the Report and of the related documentation (see par. 5.1 et seq.).

By accessing the platform, the Whistleblower has the opportunity to select the Interested Company to which it wishes to address its Report.

5.1 How to send the Report

The Internal Reporting Channel allows those who need access to it to make Reports in the following ways:

- a) in written form;
- b) orally, through the recording of a voice message that will be available for listening in clear text (the voice will be recognizable).

The Whistleblower may also enter a request for a direct meeting with the WB Committee in the application, by entering this need in the "Description" field in the "Case Details" screen. If this method is chosen, the WB Committee will schedule the meeting within a reasonable period of time from the date of receipt of the request, in accordance with the procedures that will be communicated through the messaging system available on the platform¹.

Regardless of the form of the Report chosen, the platform assigns to the Report a unique code ("ID Token") with which the Whistleblower can access the platform at a later date in order to communicate with the WB Committee and to have visibility of the phases of acceptance, acknowledgement and conclusion of the management, according to the management process by the WB Committee described in this policy. It should be noted that the Token ID is the only way to gain access again to the Report sent. In the event of loss of the Token ID, it will not be possible to retrieve it, therefore it will no longer be possible to access the Report sent.

5.2 Recipients of Reports

The office referred to in Article 4(2) of the Decree entrusted with managing the Reporting Channel as well as with carrying out the activities indicated in this paragraph is an internal body with a multi-subjective composition, specifically set up for this purpose, and called the 'WB Committee'.

The Interested Companies chose the option granted to them by the Decree and entrusted the management of the Internal Reporting Channel to the same reporting manager identified by AB Holding S.p.A., i.e. the WB Committee.

The WB Committee consists of the HR Director, an HR Business Partner and the Legal Director.

The WB Committee is a dedicated autonomous body with specifically trained staff for the management of *Whistleblowing* and carries out the following activities, in compliance with the *whistleblowing* rules and the Decree:

- issues the Whistleblower with an acknowledgement of receipt of the Report within 7 days of its receipt;
- maintain interlocutions with the Whistleblower and request additions if necessary;
- diligently follow up on the Reports received;
- provide feedback on the Report within 3 (three) months from the date of the acknowledgement of receipt or, in the absence of such notice, within 3 months from the expiry of the 7 (seven) day period from the submission of the Report.

If one of the members of the WB Committee coincides with the Whistleblower, with the reported person, or is in any case a person involved in or affected by the Report, the Report will be handled by the other

¹ The meeting will take place in a suitable location to ensure the confidentiality of the Whistleblower. Subject to the consent of the Whistleblower, the WB Committee will record the meeting by means of suitable recording and listening devices. If the recording cannot be made, because the Whistleblower has not given consent, the WB Committee will draw up a record of the meeting, which must also be signed by the Whistleblower and the members of the WB Committee.

members of the WB Committee, excluding the person involved in or affected by the Report. If all the members of the WB Committee coincide with the Whistleblower, with the reported person, or are in any case persons involved or concerned by the Report, the Report will be managed by the Supervisory Board of the company concerned by the Report, if it has a Management, Organization and Control Model pursuant to Legislative Decree no. 231/2001 or by the administrative body, if the company concerned does not have a Model, so as to ensure effective, independent and autonomous management of the Report, in compliance with the confidentiality obligation.

5.3 Whistleblowers

Reports may be made by the following persons ('**Whistleblowers**'): employees; self-employed workers, collaborators, freelancers and consultants; employees or collaborators of suppliers, contractors or sub-contractors; clients; volunteers and trainees (also unpaid); shareholders and persons with administrative, management, control, supervisory or representative functions, also de facto².

The protection granted to Whistleblowers also applies if the Whistleblowing occurs when the legal relationship has not yet begun³, or during the probationary period, as well as after the termination of the relationship⁴.

Facilitators and persons in the same work environment as the Whistleblower, or who are linked to the Whistleblower by a stable relationship of affection or kinship up to the fourth degree, also benefit from the protection measures provided for in the Decree.

5.4 Subject of the Report

Reports concerning offences affecting the public interest or the integrity of the public authorities and the Interested Companies fall within the scope of the whistleblowing regulation and are therefore considered to be procedural.

They must therefore be Reports concerning conduct, acts or omissions of which the Whistleblower has become aware in the context of his or her work and which breach the following regulatory provisions:

- (i) unlawful conduct pursuant to Legislative Decree No. 231/01 or breaches of the Organization, Management and Control Models pursuant to Legislative Decree No. 231/01, including the Code of Ethics;
- (ii) infringement of European Union regulations or national transposition acts relating to specific sectors, including but not limited to: public procurement, services, financial products and markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental and public health protection, consumer protection and personal data⁵;
- (iii) breaches of the financial interests of the European Union or affecting the internal market, including offences related EU fair competition rules and state aids.

Offences not yet committed that the Whistleblower reasonably believes could be committed on the basis of concrete elements, as well as conduct aimed at concealing breaches (e.g. concealment or destruction of evidence about the commission of the breach), may also be reported.

5.4.1 Reports excluded from the scope of application of the Whistleblowing laws

Excluded from the scope of application of the whistleblowing laws are all Whistleblowing Reports linked to a personal interest of the Whistleblower, concerning disputes, claims or requests pertaining exclusively to his/her individual employment relationships or inherent to his/her employment relationships with hierarchically superior figures (e.g. labour disputes, discrimination, interpersonal conflicts between colleagues, reports on data processing carried out in the context of the individual employment relationship in the absence of an infringement of the public interest or the integrity of the private body or public authorities)

² E.g. members of the Board of Directors even without executive positions, or members of the Supervisory Board.

³ If information on the violations they intend to report was acquired during the selection or other pre-contractual stages. Reporting persons therefore also include candidates for job vacancies.

⁴ If the information on the violations they intend to report has been acquired in the course of the report itself.

⁵ See also Art. 2 and Annex 1 of the Decree.

Such Reports will therefore not be considered as whistleblowing Reports and may be treated as ordinary reports, where there are procedures in place in this regard and there are reporting channels other than the Reporting Channel.

5.5 Content of the Report

The Report must be as circumstantiated as possible - and therefore not based on mere suspicions, rumours or news in the public domain - so as to allow the appropriate checks and investigations to be carried out, including by carrying out investigations and formulating requests for clarifications.

Alerts containing the following essential elements will therefore be considered admissible:

- a) the identity data of the Whistleblower (name, surname and place of birth);
- b) circumstances of time and place in which the event that is the subject of the Report occurred;
- c) a description of the facts that are the subject of the Report, specifying the details of the circumstantial information and, where present, also the manner in which the facts that are the subject of the Report came to your attention;
- d) the particulars or other elements useful for identifying the identity of the person who committed the offence, as well as the presence of witnesses, if any, with their respective particulars.

It is recommended to enclose documents with the Report that contain elements supporting the grounds of the Report.

6. Management of the Reporting Channel

6.1 Sending and receiving the Report

The person wishing to make a Report must log on to the AB-IntegrityLog platform and register as indicated on the channel.

Upon receipt of the Report, the WB Committee issues an acknowledgement of receipt and acknowledgement to the Reporting Party within 7 (seven) days of the submission of the Report, by means of a message sent directly to the Reporting Party via chat through the platform.

6.1.1 Anonymous reporting

The AB-IntegrityLog platform allows the Whistleblower to submit Reports also anonymously, by activating the appropriate function available on the first useful page, once the channel has been accessed.

However, it should be noted that, as provided for in Article 16(4) of the Decree, the protections provided for therein only apply if the Whistleblower is subsequently identified and retaliated against.

The WB Committee will only consider anonymous Reports if they are adequately detailed and circumstantiated, if they contain credible facts, and provided that it is possible to verify the truthfulness of the breach by talking to the Whistleblower and having reliable sources available.

In any case, anonymous Reports will be recorded by the WB Committee and the documentation received will be stored on the platform so that the protection measures provided for by the Decree will be reserved for the anonymous Whistleblower who, at a later stage, comes forward or is otherwise identified and retaliated against.

6.2 Preliminary Examination of the Report

Once the acknowledgement of receipt phase is completed, the WB Committee proceeds with the assessment of the processability and admissibility of the Report.

During this phase, the WB Committee verifies the existence of the following procedural prerequisites:

- 1) whether the Whistleblower is entitled to make the Report (Section 5.3);
- 2) whether the subject of the Report falls within the scope of application of the Whistleblowing regulations (para. 5.4).

If the subject of the Report concerns unlawful conduct pursuant to Legislative Decree 231/01 and/or a breach of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01, including the Code of Ethics, the WB Committee shall notify the Report through the platform to the Chairman of the Supervisory Board of the Company concerned, who shall have access to the contents of the Report, as he/she is responsible for the management of such Reports.

If one of the members of the Supervisory Board coincides with the Whistleblower, with the reported person or is otherwise a person involved in or concerned by the Report, the Report shall be handled by the other members of the Supervisory Board, to the exclusion of the person involved in or concerned by the Report.

If all the members of the Supervisory Board of the company concerned by the Report coincide with the Whistleblower, the reported person or are otherwise persons involved or affected by the Report, the Report shall be handled by the WB Committee.

Based on the outcome of the assessment of the above-mentioned procedural requirements, the WB Committee may:

- a) file the Report as inadmissible, informing the Whistleblower of the reasons.
- b) declare the Report processable and assess its admissibility.

6.2.1 Inadmissible Reports

By way of example but not limited to, the following types of Reports will be considered inadmissible, and therefore filed:

- a) Reports of personal interests concerning claims or grievances relating to relations with colleagues;
- b) Reports in insulting tones or containing personal insults or moral judgments and aimed at offending or harming the personal and/or professional honour and/or decorum of the person or persons to whom the reported facts refer;
- c) Reports based on mere suspicions or rumours concerning personal facts that do not constitute wrongdoing;
- d) Reports for purely defamatory or slanderous purposes;
- e) Reports of a discriminatory nature, in that they refer to sexual, religious or political orientation or to the racial or ethnic origin of the reported person.

It should be noted that it is the Whistleblower's responsibility to make Reports in good faith; in the event of unfounded and/or opportunistic reports, the sanctions indicated in the disciplinary system annexed to the Management, Organisation and Control Model pursuant to Legislative Decree no. 231/2001 of the company concerned shall apply.

6.2.2 Inadmissible Reports

In order to be considered admissible, the Report must be well-founded and contain the contents set out in Section 5.5 of this policy.

Reports will therefore be considered inadmissible, and will therefore be filed, if one or more of the following circumstances occur, by way of example but not limited to:

- a) lack of data constituting the essential elements of the Report;
- b) manifest groundlessness of the facts attributable to the infringements typified by the law;
- c) presentation of facts of such general content that they could not be understood by the WB Committee;
- d) production of documentation only without the actual Report.

The WB Committee, also in such cases, will explain in writing to the Whistleblower the reasons for the filing, ensuring traceability.

Where it deems it useful and appropriate, the WB Committee - before expressing its assessment as to the processability and admissibility of the Report - may ask the Whistleblower for additional elements through the dedicated channel; in the event of no reply or in the event of insufficient integrations, it shall proceed to dismiss the Report, notifying the Whistleblower accordingly.

Where there are grounds to proceed, the WB Committee shall start the internal investigation on the facts and conduct reported in order to assess its merits.

6.3 Investigation and assessment of the Report

The WB Committee ensures that all appropriate checks are carried out on the reported facts, guaranteeing confidentiality and timeliness, as well as compliance with the principles of objectivity, competence and professional diligence.

The objective of the assessment phase is to proceed with the specific checks, analyses and evaluations as to whether or not the reported facts are well-founded, also in order to formulate any recommendations

regarding the adoption of the necessary corrective actions on the company areas and processes concerned with a view to strengthening the internal control system.

The WB Committee ensures that the necessary checks are carried out, directly acquiring the information necessary for the assessments through the analysis of the documentation/information received and, where necessary, also through the involvement of other corporate structures or even external specialised subjects in view of the specific technical and professional skills required, as well as through the hearing of any internal/external subjects, while respecting the confidentiality of the identity of Whistleblower, of the reported person and of all the persons involved and/or mentioned in the Report.

Once the assessment has been completed, the WB Committee may:

- (i) dismiss the Report as unfounded, informing the Whistleblower of the reasons;
- (ii) declare the Report well-founded and refer it to the competent internal bodies/departments for follow-up. It should be noted that the WB Committee is not responsible for any assessment of individual responsibilities and any subsequent measures or proceedings.

All the stages of the investigation activity are traced and archived, in order to demonstrate the proper diligence in following up the Report. In order to guarantee the confidentiality of the data and information processed, the members of the WB Committee interact by exchanging information and/or documents through the platform, which allows the creation of a file for each case, in which the information and documentation relating to each Report is stored.

6.4 Closing of the Report - Reply to the Whistleblower

After 3 (three) months from the date of the acknowledgement of receipt, or - failing that - within three months from the date of expiry of the seven-day period for such acknowledgement, the WB Committee shall provide feedback to the Whistleblower. This acknowledgement may be final if the investigation has been completed, or interlocutory on the progress of the investigation if it is still in progress.

At the expiry of the three (3) month period, therefore, the WB Committee may inform the Whistleblower, alternatively, of the following:

- a) the filing of the Report, stating the reasons therefor;
- b) the fact that the Report has been ascertained to be well-founded and forwarded to the competent internal bodies;
- c) the preliminary activity carried out up to that moment and/or the activity it intends to carry out, thus announcing a continuation of the activities beyond the three-month deadline. In this case, once the activity has been concluded, the WB Committee also informs the Whistleblower of the subsequent final outcome of the investigation of the Report.

6.5 Retention of documentation

Information and documentation related to the Report, as well as information flows with the bodies involved in the verification, are managed and stored only within the platform, in order to ensure the highest level of security and confidentiality and in compliance with the provisions of Article 14 of Legislative Decree 24/2023.

It should be noted that in the event that an oral form is used to make the Report, it may still be retained, subject to the consent of the person concerned, either by recording it on a suitable device or by means of a detailed report or minutes. Reports and related documentation are kept for the time necessary to process the Report, and in any case no longer than five years from the date of communication of the final outcome of the Reporting procedure. In any case, this is without prejudice to the right to keep the Reports and the relevant documentation for a different or further period if necessary to pursue specific purposes as indicated in the privacy policy attached to this procedure *under **Annex A.***

6.6 Periodic reporting

The WB Committee maintains a generic and periodic report on the reports received through the platform, with no information from which the identity of the Whistleblower and the reported person can even be deduced. This report is forwarded periodically to the Group General Manager, the Group Deputy General Manager, as well as to the Supervisory Board and the Board of Directors of the company concerned.

7. Protective measures for the Whistleblower and assimilated persons

The Decree intends to guarantee maximum protection and safeguards for the Whistleblower, having regard to his or her confidentiality as well as the right not to suffer any form of discrimination or retaliation as a result of reporting an offence.

In particular, the main protective measures taken against the reporting person are as follows:

- (i) protection of the confidentiality of his/her identity;
- (ii) prohibition of retaliatory acts against him/her;
- (iii) limitation of its liability for the collection or dissemination of certain types of protected information.

Protection measures also apply in the case of anonymous Reports, if the Whistleblower is subsequently identified and retaliated against.

With a few exceptions, the protections provided for in the Decree are also extended to persons other than the Whistleblower as indicated below, and who could be the recipients of retaliation in view of their role and/or relationship with the Whistleblower:

- a) to the Facilitator;
- b) persons in the same work environment as the reporting person with a stable emotional or family link up to the fourth degree;
- c) to the Whistleblower's work colleagues with whom they have a regular and current relationship;
- d) entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same employment context.

In this context, a Whistleblower who is informed of a Report of an offence against him/her and who considers the Report to be unfounded, mendacious, slanderous or defamatory, may submit a specific request to the WB Committee to find out the identity of the Whistleblower, in order to institute civil and/or criminal proceedings against him/her for the protection of his/her interests.

7.1 Confidentiality

The Interested Companies and the Parent Company, in preparing and regulating their Reporting Channel, have put in place appropriate measures to ensure the confidentiality of the identity of the Whistleblower, of the persons assimilated to them by the Decree and of the persons involved and/or mentioned in the Report, as well as of any other information from which the identity of the Whistleblower can be traced.

In the event a disciplinary proceeding is initiated against the reported person and the charge is based in whole or in part on the Report, and it is essential for the defence of the person subject to the disciplinary charge to know the identity of the Whistleblower, such identity may be disclosed only with the prior consent of the Whistleblower. In case of refusal by the Whistleblower, the Report cannot be used and the disciplinary proceedings cannot be initiated/pursued, unless there are further elements on which to base the charge.

7.2 Prohibition of retaliation and protective measures

An "act of retaliation" means any conduct, act or omission, even if only attempted or threatened, that occurs in the employment context and causes - directly or indirectly - unfair harm to the protected persons⁶. Retaliatory acts are null and void.

⁶ Pursuant to the Decree, the following, by way of example but not limited to, constitute "retaliatory acts":

- (a) dismissal, suspension or equivalent measures;
- (b) downgrading or non-promotion;
- (c) change of duties, change of place of work, reduction of salary, change of working hours;
- (d) suspension of training or any restriction of access to it;
- (e) negative merit notes or negative references;
- (f) the adoption of disciplinary measures or other sanctions, including fines;
- (g) coercion, intimidation, harassment or ostracism;
- (h) discrimination or otherwise unfavourable treatment;
- (i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration where the employee had a legitimate expectation of such conversion;
- (j) non-renewal or early termination of a fixed-term employment contract;
- (m) damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income;
- (n) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- (o) early termination or cancellation of the contract for the supply of goods or services;
- (p) cancellation of a licence or permit;
- (q) the request to undergo psychiatric or medical examinations

The AB Group condemns any form of threat, retaliation, unjustified sanctions or discrimination against the Whistleblower, the reported person and those who have cooperated in the investigation of the merits of the Report.

A Whistleblower who wishes to report an alleged retaliation suffered must apply to the ANAC and will benefit from this protection provided that

- a) at the time of the Report, he had reasonable grounds to believe that the information reported in the Report was true and fell within the scope of the law (para. 5.4.);
- b) the Report was made in accordance with the provisions of the Decree.

It should be noted that the Whistleblower loses the protection of the protective measures provided for in the Decree in the following cases:

- (i) if the criminal liability of the Whistleblower for the offences of defamation or slander is established, even by a judgment of first instance, or if such offences are committed by reporting to the judicial or accounting authorities;
- (ii) in case of civil liability for the same title due to willful misconduct or gross negligence.

In both cases, a disciplinary sanction shall be imposed on the Whistleblower, in accordance with the provisions of the disciplinary system annexed to the Management, Organization and Control Model pursuant to Legislative Decree No. 231/2001 of the Interested Company.

7.3 Limitations of liability for the reporter

The Decree allows the Whistleblower to disclose and disseminate certain categories of information covered by the obligation of secrecy⁷, limiting the civil, criminal and administrative liabilities to which he/she would be exposed under the law. Such disclosures/disclosures are permitted only if this is necessary to reveal the offence that is the subject of the Report and provided that the Report is made in compliance with the provisions of the Decree.

The Whistleblower shall therefore remain liable under the applicable legal provisions in the event that he or she discloses or disseminates information falling into these categories where such information is not related to the Whistleblowing, is not strictly necessary to disclose the breach, or where it has been unlawfully acquired.

Extraction of documents to which one has lawful access for the above purposes is permitted.

8. External reporting channel (ANAC)

The Whistleblower may also make an external report to ANAC, through a dedicated channel via ANAC's institutional website (<https://www.anticorruzione.it/-/whistleblowing>), exclusively upon the occurrence of one of the following conditions:

- a) the internal reporting channel has not been activated or does not comply with the regulations;
- b) the Whistleblower has already made a report through the Internal Reporting Channel and it was not followed up;
- c) the Whistleblower has reasonable grounds to believe that, if he or she made an internal Report, it would not be followed up or that he or she would face retaliation;
- d) the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Breaches of the Management, Organization and Control Model pursuant to Legislative Decree No. 231/01 and of the predicate offences referred to in the same decree cannot be reported to ANAC.

9. Public Disclosure

The Whistleblower may also make public disclosure (press and other means of dissemination such as social networks), only if one of the following conditions is met:

- a) the Whistleblower has previously made an internal and an external Report, or has made an external Report directly and has not received a reply within the prescribed time limits on the measures envisaged or taken to follow up the Reports;
- b) the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;

⁷ For further details, please refer to Article 20 of the Decree

- c) the Whistleblower has well-founded reasons to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the Whistleblower may be colluding with the author of the violation or involved in the offence.

10. Reporting to the Judicial Authorities

This is without prejudice, in any event, to the possibility for the Whistleblower to lodge complaints with the competent national judicial authorities.

11. Processing of Personal Data

The processing of the personal data of the persons involved and/or mentioned in the Reports as well as of the Whistleblowers is carried out in accordance with the provisions of the Decree, Regulation (EU) 2016/679 (GDPR), Legislative Decree 196/2003 as amended (Privacy Code) and Legislative Decree 101/2018.

The data will be processed according to the methods indicated in the privacy statement attached to this policy *under **Annex A***.

12. Measures and sanctions

Breach of this policy and the prescriptions contained herein, in addition to the provisions of the applicable law, may constitute a disciplinary offence punishable by the Company concerned, in accordance with the provisions of the disciplinary system annexed to the Organization, Management and Control Model pursuant to Legislative Decree No. 231/01.

13. Information and training activities

In order to incentivise the use of Internal Reporting Systems and to foster the dissemination of a culture of legality, the Interested Companies shall share internally and with third parties, in a clear, precise and complete manner, the internal reporting policy adopted.

This policy is disseminated by uploading it on the company website and intranet, as well as by displaying it on company notice boards.

ANNEX A

PRIVACY POLICY PURSUANT TO EUROPEAN REGULATION NO. 2016/679 ("GDPR")

The **companies of the AB group** (hereinafter, individually, also the "**Company**" or the "**Data Controller**") have activated the channels pursuant to the whistleblowing procedure adopted by the Company to enable the submission of reports of violations pursuant to Legislative Decree 24/2023 (hereinafter, also "**Reports**"), by various subjects, identified from time to time by the applicable legislation ("**Whistleblowers**").

These channels allow the submission of Reports also in anonymous form. However, if the Whistleblower chooses to submit the Report in a non-anonymous format, if the Report contains personal data referable to the Whistleblower and/or third parties, the Company, for the management of such Reports, will process the personal data contained therein.

Therefore, the Company, in its capacity as data controller, informs you pursuant to Articles 13 and 14 of the GDPR that your personal data will be processed in the manner and for the purposes indicated below. In this regard, the Data Controller invites you to carefully read this information (hereinafter, the "**Policy**"), as it contains important information on the protection of personal data and the security measures adopted to ensure its protection in full compliance with the GDPR.

1. DATA CONTROLLER

The Data Controller is the Company to which the Report refers. The AB Group Companies that act as independent data controllers and their contact details are set out in Annex 1 to this Policy.

2. PERSONAL DATA PROCESSED

The Data Controller processes the personal data of the Whistleblower and those subjects that may be contained in the Reports received and/or in the documentation attached to them and/or collected in the performance of the management and verification of the Reports themselves, including, for example, personal data, contact data, data relating to work activity, or even, in some cases, data relating to criminal convictions or offences, data belonging to special categories of data (e.g., data relating to health, political opinions, trade union membership, etc.).

3. PURPOSE OF THE PROCESSING

Personal data is processed for the following purposes:

- 3.1.** the correct and complete management of the Reports in accordance with the current legislation on whistleblowing, carry out the necessary investigative activities aimed at verifying the validity of the facts contained in the Report and the adoption of the consequent measures, follow up on any requests from the Authorities;
- 3.2.** ascertain, exercise or defend in court and/or out of court the rights or interests of the Data Controller or third parties.

4. LEGAL BASIS OF THE PROCESSING AND NATURE OF THE PROVISION OF DATA

With regard to the purpose referred to in point **3.1.**, the legal basis for the processing is Article 6(1)(c) of the GDPR – "*compliance with a legal obligation to which the controller is subject*".

With reference to the purpose referred to in point **3.2.**, the legal basis for the processing is Article 6(1)(f) of the GDPR – "*pursuit of the legitimate interest of the controller or third parties*". With particular reference to the purposes based on the legitimate interest of the Data Controller or third parties, pursuant to art. 6(1)(f) of the GDPR, it is specified that the legitimate interest of the Data Controller to process the data is equally balanced with your interests, fundamental rights and freedoms.

With regard to personal data belonging to special categories processed for the purposes indicated above, the legal bases for the processing are Article 9(2)(b) of the GDPR, according to which "*the processing is necessary for the purposes of carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of employment and social security and social protection law in so far as*

it is authorised by Union or Member State law or a collective agreement pursuant to Member State law providing for appropriate safeguards for the fundamental rights and the interests of the data subject" and Art. 9(2)(f) of the GDPR, according to which "processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity".

With regard to judicial data, the condition of lawfulness for the processing of such data is to be found on the basis of Article 2-octies of Legislative Decree 196/2003, in the performance of the activities provided for by Legislative Decree 24/2023.

Furthermore, in the cases referred to in Article 12 of Legislative Decree 24/2023, the identity of the Whistleblower and any other information from which such identity can be inferred, directly or indirectly, may only be revealed with the express consent of the Whistleblower himself, to persons other than those responsible to receive or following up the Reports, expressly authorized to process such data pursuant to Articles 29 and 32, paragraph 4 of the GDPR and Article 2-*quaterdecies* of the Italian Privacy Code referred to in Legislative Decree no. 196 of 30 June 2003.

It should be noted that, in the case of an oral Report, the Report, subject to the Whistleblower's consent, may be documented by the personnel in charge by recording it on a device suitable for storage and listening or by means of a report that will be submitted to the Whistleblower for any corrections.

Please note, in any case, that the Report may be submitted anonymously; however, the submission of a Report in non-anonymous form facilitates the management of the Report itself.

5. RETENTION PERIOD

Personal data are retained for the time necessary to manage the Report and in any case **no longer than five years** from the date of communication of the final outcome of the reporting procedure. It should be noted that this storage will take place in compliance with the confidentiality obligations referred to in Article 12 of Legislative Decree 24/2023 and the principle referred to in Article 5, paragraph 1, letter e) of the GDPR.

In any case, the Data Controller reserves the right to retain personal data for a different or additional period for the sole purpose of allowing the latter to pursue specific purposes indicated in the Policy.

6. AUTOMATED DECISIONS

Under no circumstances the personal data collected for the above purposes will be subject to automated processing, including profiling pursuant to art. 22 of the GDPR.

7. RECIPIENTS OF DATA PROCESSING AND TRANSFER

Your personal data may be shared with:

- Whistleblowing Committee and, where applicable, Supervisory Body and/or other competent function in the cases provided for by the whistleblowing procedure adopted by the Company;
- the provider of the web platform dedicated to Whistleblowing;
- internal functions involved in the investigation/ascertainment of the facts contained in the Report;
- external consultants, such as, for example, law firms, who may be involved in the investigation and management of the Report;
- subjects, bodies, agencies or authorities to whom communication is mandatory by virtue of legal or regulatory provisions.

The subjects belonging to the categories indicated above, where necessary, will be duly appointed, depending on the situation, as external data processors pursuant to Article 28 of the GDPR or authorized to process pursuant to Article 29 of the GDPR and Article 2 *quaterdecies* of Legislative Decree 196/2003. A list of the subjects appointed as data processors is available from the Data Controller.

Your personal data is not transferred outside the European Economic Area.

8. EXERCISE OF THE RIGHTS OF THE DATA SUBJECT

In accordance with the provisions of the GDPR, in the presence of the legal requirements, you have the right to ask the Data Controller, at any time, for access to your personal data, the correction or deletion of the same or to object to their processing in the cases provided for in Article 21 of the GDPR. You also have the right to request the restriction of the processing of your data in the cases provided for in Art. 18 of the GDPR, as well as to obtain in a structured, commonly used and machine-readable format the

data concerning you in the cases provided for by art. 20 of the GDPR. These rights may be exercised within the limits of the provisions of art. 2-undecies (limitations on the rights of the data subject) of Legislative Decree no. 196 of 30 June 2003. Requests can be sent to the e-mail address privacy@gruppoab.it.

In any case, the interested party always has the right to lodge a complaint with the competent supervisory authority (Italian Data Protection Authority), pursuant to art. 77 of the GDPR, if you believe that the processing of your personal data is contrary to the regulations in force.

9. LEARN MORE

For any further information or question, you can contact the Data Controller at the following e-mail address: privacy@gruppoab.it.

Annex 1 – List of AB Group Companies acting as independent data controllers

- **AB Holding S.p.A.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. and VAT 02243290984;
- **AB Impianti S.r.l.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. e P.IVA. 01895490983;
- **AB Service S.r.l.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. e P.IVA. 02279020982;
- **AB Energy S.p.A.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. e P.IVA. 02106060987;
- **AB Power S.r.l.**, with registered office in Via Corsica, 21 - 25033 Cologne (BS), C.F. e P.IVA. 02293190985;
- **Enviroexperts S.r.l.**, with registered office in Corso Europa, 121, 23801 Calolziocorte (LC), C.F. e P.IVA. 03624880138;
- **AB Fin-solution S.p.A.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. e P.IVA. 02662610985;
- **AB Ambiente – Società Agricola S.r.l.**, with registered office in Via Caduti del Lavoro, 13 - 25034 Orzinuovi (BS), C.F. e P.IVA. 02632060980.

The Data Controllers indicated above may be contacted by writing to privacy@gruppoab.it