



# **WHISTLEBLOWING POLICY**

## **Report Management**

**Approved by Co-CEOs**

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## INTRODUCTION

**Wind Tre Retail S.r.l.** (hereinafter, also the “**Company**” or “**Wind Tre Retail**”) takes great care to ensure that its activities and **business** are performed with **integrity**, professionally and fairly, in **compliance with local and international regulations**.

Specifically, the **Company** encourages anyone who identifies, becomes aware of or suspects potentially inappropriate or unethical behaviour to report it to the **Dedicated Function** (hereinafter, also “**Managing Body**” or “**MB**”) specially appointed by WindTre Retail and belonging to Wind Tre Italia S.p.A.’s Audit, 231 Compliance & Risk Management Function, to ensure:

- Compliance with the relevant **regulations** (national and European Union legislation);
- Upholding high **ethical standards** (including but not limited to those of the Code of Conduct);
- Maintaining an **internal procedure** (including but not limited to the 231 Model, Policies and Procedures).

***“At Wind Tre Retail, we encourage people to report potential breaches honestly and transparently. We do not tolerate retaliation, threats or acts of discrimination against any whistleblower making a whistleblowing report in good faith”***

### GENERAL PRINCIPLES OF WHISTLEBLOWING MANAGEMENT



**Independence and professionalism of those responsible for managing the whistleblowing report**



**Confidentiality of the information acquired within the whistleblowing management process**



**Protection of the whistleblower, the person accused of wrongdoing and any other parties involved from any retaliatory and/or discriminatory acts**



**Commitment to working with the competent authorities in the event of legal implications emerging from the report of wrongdoing**

## 1. POLICY SCOPE AND FIELD OF APPLICATION

As indicated in the preliminary remarks, this policy applies to WindTre Retail to:

- Describe the whistleblowing management process for the **Company, in compliance with the regulatory provisions laid down by Italian legislative decree no. 24/2023** regarding the protection of people who report breaches of European Union law and national legislation (hereinafter, also the “**Decree**”);
- **Promote a corporate culture of fighting crime**, by means of the **active and responsible participation of all employees** and, more generally, all parties that work with the Company.

### Where can I find this policy?

*This Policy may be consulted on the corporate intranet and on the corporate website [www.windtregroup.it](http://www.windtregroup.it).*



## 2. DEFINITIONS AND ABBREVIATIONS

<b>WORKING CONTEXT</b>	Working context means the present or past working or professional activity through which, regardless of the nature of the activity, a person acquires information on the breaches.
<b>FACILITATOR</b>	An individual who assists the Whistleblower in the whistleblowing process, working in the same working context and the identity and assistance of whom must remain confidential.
<b>PUBLIC DISCLOSURE</b>	Placing information on the breaches in the public domain by means of the press or electronic media or in any case by means capable of reaching a large number of people.
<b>WHISTLEBLOWER</b>	The individual that makes the whistleblowing report on the breaches observed in their working context.
<b>WHISTLEBLOWING REPORT</b>	Any communication, in written or oral form, regarding information relating to conduct (of any nature, including acts and/or omissions) and/or information that may supplement the details of a crime, inappropriate or unethical behaviour or presumed breach of the national or EU regulations defined under Italian legislative decree no. 24/2023, the principles expressed in the Code of Conduct, Organisation, Management and Control Model pursuant to legislative decree no. 231/2001 (if applicable), and/or policies and procedures, of laws and regulations applicable to the Company.
<b>FEEDBACK</b>	Notification of the Whistleblower of information relating to the follow-up on the report performed or planned.
<b>RETALIATION</b>	Any conduct, act or omission, including attempted or threatened acts, carried out as a result of the whistleblowing report, report to the legal or accounting authorities and that directly or indirectly causes or may cause the Whistleblower, facilitator or person who filed the report undue damage.
<b>PERSON ACCUSED</b>	The individual or legal person mentioned in the internal or external whistleblowing report as the person to whom the breach is attributed or as a person implicated in the breach reported or publicly disclosed.

**INTERNAL  
WHISTLEBLOWING**

The written or oral communication of the information regarding the breaches, submitted through the internal whistleblowing channels.

**EXTERNAL  
WHISTLEBLOWING**

The written or oral communication of the information regarding the breaches, submitted through the external whistleblowing channel (for Italy, to be submitted through ANAC - Italian national anti-bribery and corruption authority)

**FOLLOW-UP**

The action taken by the party assigned with the management of the whistleblowing channel to assess whether the facts reported are accurate, the results of the investigation and any steps taken.

**BREACHES**

Conduct, acts or omissions that violate the integrity of a private organisation or public authority or public interests, as defined in greater detail in the policy in the paragraph "Nature of the whistleblowing reports"

**SUPERVISORY  
BOARD**

Supervisory Board (hereinafter, also "**SB**") appointed pursuant to legislative decree 231/2001.

**MANAGING BODY**

The body responsible for managing the whistleblowing reports (receipt and relating follow-up).

For the Company, the Managing Body is a dedicated function (hereinafter, also "**Managing Body**" or "**MB**") specially appointed by WindTre Retail and belonging to the Audit, 231 Compliance & Risk Management Function of WindTre Italia S.p.A.

**WHISTLEBLOWING  
COMMITTEE**

The Whistleblowing Committee (hereinafter, also "**WC**"), made up of the Audit, 231 Compliance & Risk Management Department, Legal & Regulatory Department and Human Resources, is the committee convened by the MB to manage "Other whistleblowing reports"

### 3. PARTIES WHO CAN FILE A WHISTLEBLOWING REPORT

Whistleblowing may be performed by the following parties:

**Shareholders** and **people with administrative, management, control, supervisory or sales roles**, even if the roles are performed on a de facto basis only, with the Company



**Self-employed workers** who perform work at the Company

The **workers or associates**, who work for the Company **that provide goods or services or that do work on behalf of third parties**



Company **employees** (including employment regulated by "temping" contracts)

**Freelancers** and **consultants** who provide their services to the Company



**Volunteers** (where applicable) and **trainees**, paid or unpaid, who work for Company

**Applicants** if the information regarding the breaches was acquired during the recruitment process or in other precontract phases, **new hires** in trial periods **former employees** if the information regarding the breaches was acquired within the period of employment



## 4. NATURE OF WHISTLEBLOWING REPORTS

Whistleblowing reports submitted to the Company can be distinguished as either:

- Whistleblowing Reports pursuant to legislative decree 24/2023 managed by the MB according to the methods and within the time frames required by the decree;
- Other Whistleblowing Reports managed by the WC.

### **WHISTLEBLOWING REPORTS pursuant to legislative decree 24/2023**

**The reports provided for in the decree** may refer to conduct, acts or omissions that violate public interests or the integrity of a private organisation and involve:

#### **1. Significant unlawful conduct pursuant to legislative decree 231/2001 or breaches of the organisation and management models provided for therein.**

Significant unlawful conduct pursuant to legislative decree 231/2001 means the commission of the offences provided for under the relating legislation, performed in the interests or for the benefit of the Company, and breaches of the organisation and management models that relate to organisational aspects adopted by the Company.

*e.g.: A senior executive/subordinate may bribe a Public Officer in the interests or for the benefit of the Company or evade the application of a procedure (e.g. "Procedure for dealings with the Public Authorities") without actually committing any predicate offence.*

#### **2. Offences falling within the scope of application of European Union legislation**

Offences involving breaches of EU legislation and national legislation in spheres protected by the EU itself pertaining to certain sectors: financial services, products and markets, prevention of money laundering and financing of terrorism, product safety and compliance, transport security, etc.

*e.g.: The Company could distribute products that are unsafe or non-compliant with European Union regulations.*

#### **3. Acts or omissions that violate the financial interest of the European Union as specified under article 325 of the Treaty on the Functioning of the European Union, laid down in law.**

Such acts or omissions refer to fraud that harm the financial interests of the European Union as identified in the regulations, directives, decisions, recommendations and opinions of the EU.

*e.g.: The Company could unlawfully receive EU funding.*



**4. Acts or omissions regarding the domestic market, as specified under article 26, paragraph 2 of the Treaty on the Functioning of the European Union.**

Such acts or omissions refer to breaches affecting the domestic market, which compromise the free circulation of goods, people, services and capital, and regarding state subsidies and corporate tax.

*e.g.: The Company could establish pricing agreements, engage in bidding collusion or put in place comparative advertising, misleading information on products on sale, etc.*

**5. Acts or conduct that nullify the object or purpose of the provisions specified by European Union legislation in the sectors indicated in the points above.**

Such acts refer to conduct that evades the requirements and purposes of the aforementioned EU provisions.

*e.g.: With its behaviour, the Company, which operates on the market in dominant position could jeopardise the fair and effective and competition on the domestic market by resorting to “abusive practices” (adopting “predatory” pricing, target discounting, tying) contravening the protection of free competition.*

## **OTHER WHISTLEBLOWING REPORTS**

**Although it does not fall within the scope of the Decree, other violatory conduct** (hereinafter, also “**Other whistleblowing reports**”), in relation to which, owing to the importance of the issues involved, all the steps necessary to protect the Whistleblower and the confidentiality of the information acquired during the whistleblowing management process will nevertheless be implemented.

However, it should be noted that for such reports, the requirements provided for under the Decree (including but not limited to the provision of an external ANAC whistleblowing channel, public disclosure or compliance with the deadlines) shall not apply for such reports.

Specifically, the body responsible for managing the “Other Whistleblowing Reports” is the WC, which, having convened the MB, is made up of the Audit Compliance 231 & Risk Management, Legal & Regulatory Department and Human Resources Management.

For this reason the policy does not apply to:

- customer complaints, such as service quality or price complaints, which are managed by the pertinent corporate department;
- employee complaints that are entirely personal, for example those relating to any bonuses, skill assessment etc. (if these cases do not constitute a breach of the Code of Conduct, the SA8000 and procedural system), which are managed by the direct manager and/or by the Human Resources Department;
- claims received from regulatory authorities, by institutional bodies or by other operators on any malfunction of the transfer procedures for landline and mobile

customers, which are managed by the pertinent corporate bodies (e.g. Regulatory Affairs, Wholesale, Network).

Therefore, the **Other Whistleblowing Reports** may relate but are not limited to:

**a) Breach of the SA 8000 Social Responsibility Standard**

Breach of the **SA8000 international standard** consists in non-compliance with the regulations for the **protection of human rights** and workers' rights and **health and safety** in the workplace.

Standard SA8000 protects the following spheres: child labour, slave and forced labour, health and safety, freedom of association and the right to collective labour agreements, discrimination, disciplinary practices, working hours and pay.

**b) Fraud detrimental to the Company**

**Fraud detrimental to the Company** means **intentional or deliberate acts** intended to deprive the company of an asset and/or money by means of deception (e.g. Theft of goods from a warehouse, stealing company assets, such as computers, smartphones etc.).

**c) Breach of Company Policies and Procedures and internal guidelines**

**Breaches of Company Policies, Guidelines and Procedures** consist in breaches of the **rules that the Company has provided** and of which it has informed its employees.

**d) Breach of regulations governing insurance and distribution activity performed**

Breach of regulations governing **insurance and distribution activity** performed means the **breach of the Private Insurance Code** and other **secondary regulations** such as **regulations and measures issued by IVASS**.

**e) Breach of other regulations**

Breach of other regulations means failure to comply with **other provisions not included in the above topics**.

## **4.1 WHISTLEBLOWING REPORT REQUIREMENTS**

The Whistleblowing Report may be made **anonymously** or **by a named individual**, using one of the whistleblowing channels provided by the Company.

Therefore, in order to guarantee an assessment of the full and accurate report, it is important that the **whistleblowing reports** meet certain **requirements**.

## Requirements for effective whistleblowing

Whistleblowing is effective when the whistleblower is **certain** or has a **reasonable suspicion** based on **elements of precise and consistent** fact, in other words, which are not subject to interpretation and flowing in the same direction, that one of the aforementioned behaviours has actually been verified.

Specifically, it is important that the information provided by the Whistleblower is:

- **consistent and stands up to objections** (credible and compelling);
- **Unequivocal, non-generic** and not subject to alternative and equally plausible interpretation;
- **Not contradictory** and/or conflicting with other certain data or elements.

Furthermore, it is the responsibility of the Whistleblower to **make the report in good faith**, with the conviction, based on **reasonable grounds**, that the statement is true (regardless of whether the information referred is borne out by resulting investigation) and **in line** with the spirit of **this Policy**. Whistleblowing reports that are **clearly unfounded, opportunistic and/or made for the sole purpose of damaging the person accused** or parties affected by the whistleblowing report, **will not be taken into consideration** and shall be **liable to disciplinary measures and/or be brought before the relevant legal authorities**.

## Information to be provided in the report

Whistleblowers must report all **useful elements** available to them **clearly** and **in full** in **order to allow the necessary checks and investigation** to assess whether the report is **substantiated** and **objective** and **attach** all **available documentation** to support it. Specifically, the report must contain a precise description of the **act** to which it refers, specifying:

- The person or persons deemed **responsible for the breach or breaches**, and any **other parties involved** and/or who may **have information regarding the act**;
- The **circumstances of the time** when the act subject to the whistleblowing report occurred;
- The **place** (physical or virtual) where the act subject to the whistleblowing report occurred;

## 5. INTERNAL WHISTLEBLOWING CHANNELS

As provided under art. 4 of the Decree, **if the Whistleblower has a reasonable suspicion that unlawful conduct has occurred or may occur**, he or she may report it **using the following channels** (whether it is a Whistleblowing Report pursuant to legislative decree 24/2023, or Other Whistleblowing Report).

The **online platform** can be accessed via the following **link**: <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=8f7Nt7&c=-1&language=ita>



### **E-mail:**

segnalazioniwhistleblowingwindtreretail@windtre.it

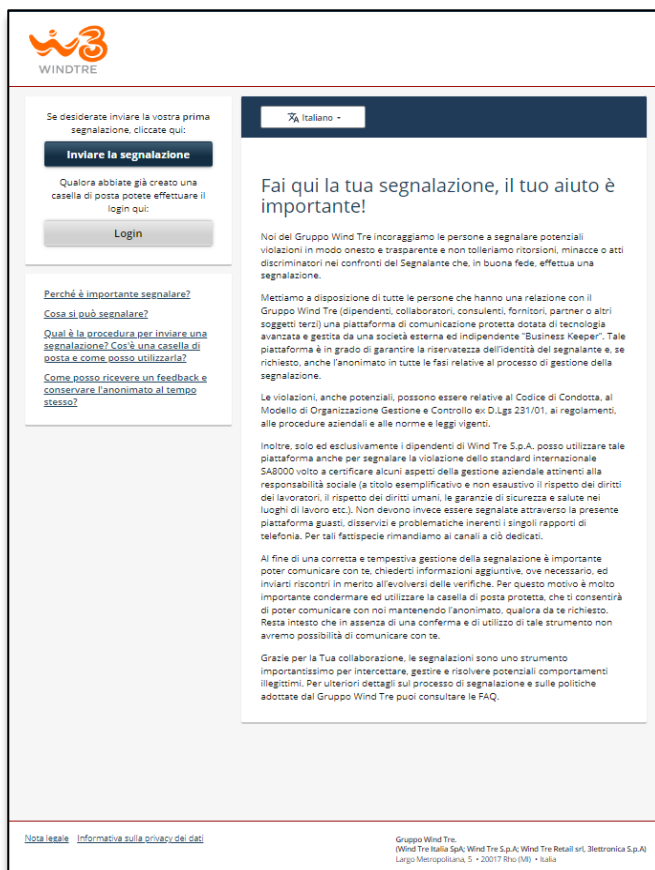
A **verbal report** to the dedicated Function specially appointed by Wind Tre Retail, assigned to the management of whistleblowing Reports pursuant to legislative decree 24/2023



The paragraph below includes a detailed description of the **operating instructions** for **sending a whistleblowing report via the platform**.

## 5.1 COMPANY WHISTLEBLOWING PLATFORM

A whistleblowing report may be made using the **whistleblowing platform** available on the intranet and on the corporate website [www.windtregroup.it](http://www.windtregroup.it) at the following link <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=8fZNT7&c=-1&language=ita>.



The screenshot shows the start page of the whistleblowing platform. At the top left is the Wind Tre logo. The main heading reads: "Se desiderate inviare la vostra prima segnalazione, cliccate qui:" followed by a button labeled "Inviare la segnalazione". Below this, it says: "Qualora abbiate già creato una casella di posta potete effettuare il login qui:" followed by a "Login" button. A dropdown menu is set to "Italiano". The central text says: "Fai qui la tua segnalazione, il tuo aiuto è importante!". Below this, there is a detailed explanation of the platform's purpose and how to use it. At the bottom, there are links for "Nota legale" and "Informativa sulla privacy dei dati".



This image is a zoomed-in view of the "Inviare la segnalazione" button from the start page. The button is highlighted with a red oval. Below the button, the text reads: "Qualora abbiate già creato una casella di posta potete effettuare il login qui:" followed by a "Login" button. Below the login button, there are several questions and links: "Perché è importante segnalare?", "Cosa si può segnalare?", "Come posso inviare una segnalazione?", "Come posso ricevere un riscontro e conservare l'anonimato al tempo stesso?", and "Consulta la policy!".

By means of an encryption system and advanced technological characteristics, the “Whistleblowing Reports” web platform guarantees the **confidentiality of the Whistleblower’s identity**, the information reported and of **anonymity** throughout the phases relating to the whistleblowing management process as provided in the Decree. To make a whistleblowing report, completed the question fields indicated below and click on the “Send the report” box on the web platform start page.

- Choose whether to send the report anonymously or alternatively, please provide:
  - Name and surname;
  - telephone number;
  - e-mail;
- Select the subject of your report (e.g. 231 offences/breaches, fraud detrimental to the Company, etc.);
- Indicate the nature of the whistleblowing report (e.g. “Bribery of an employee”);
- Describe the event to which the report refers;
- Answer the question, “for which company do you wish to send the whistleblowing report”, selecting Wind Tre Retail in the drop-down menu

- Indicate whether or not you are a Company employee;
- Indicate whether you have already informed anyone of the event;
- Indicate when the event occurred and whether it is still ongoing;
- Indicate whether the event has led to financial damage for the Company;
- Indicate whether managers or supervisors are involved or have been informed;
- Upload any attachments (e.g. images, videos, audio recordings and documents), if available.

Once the report has been sent, you will be assigned a **report reference number**, which proves that the report was sent and that it has been correctly received. You will then be sent the “**Secure Inbox**” to personalise it.

It is possible to open the “**Secure Inbox**” whether you have chosen to send the report in anonymous form or if you entered your contact information.




To **personalise the “Secure Inbox”**, **select a user name and password**, complying with the minimum requirements indicated on the platform.

To **access the “Secure Inbox”** on the platform:

- **Click** on “**Login**”;
- Once redirected to the next screen, **enter the user name** assigned and the **password selected** when personalising the Secure Inbox.

**All communications between the Company and the Whistleblower will be managed on the platform.**

You must use the “**Secure Inbox**” to:

-  Add **further details** to the report;
-  Follow the **progress of the report**;
-  **Communicate with and respond** to any questions from the **MB** through the platform in a secure and encrypted form and, if previously selected, anonymously.

## 6. EXTERNAL WHISTLEBLOWING

Whistleblowers may **use the external ANAC (Italian national bribery and corruption prevention authority) whistleblowing channel** or resort to **public disclosure, in the following cases only:**

- in your working environment, **there is no compulsory activation of the internal whistleblowing channel** or the channel is not active, **despite being mandatory**, or it is active but does not comply with the provisions of article 4 of the Decree<sup>1</sup>;
- **Failure to follow up on a whistleblowing report** pursuant to legislative decree 24/2023 that has already been made internally after having waited the times provided for under this Policy;
- The Whistleblower has **reasonable grounds to believe that:** (i) **if he or she were to make an internal whistleblowing report, it would not be followed up** or (ii) the whistleblowing report may lead to the risk of **retaliation**;
- The Whistleblower has **reasonable grounds to believe that the breach may constitute an imminent or clear danger to public interests.**

It is also possible, given that WindTre Retail has adopted the 231 model and has at least 50 employees, **to use the external ANAC channel and public disclosure to report acts or omissions that are against EU law only.**

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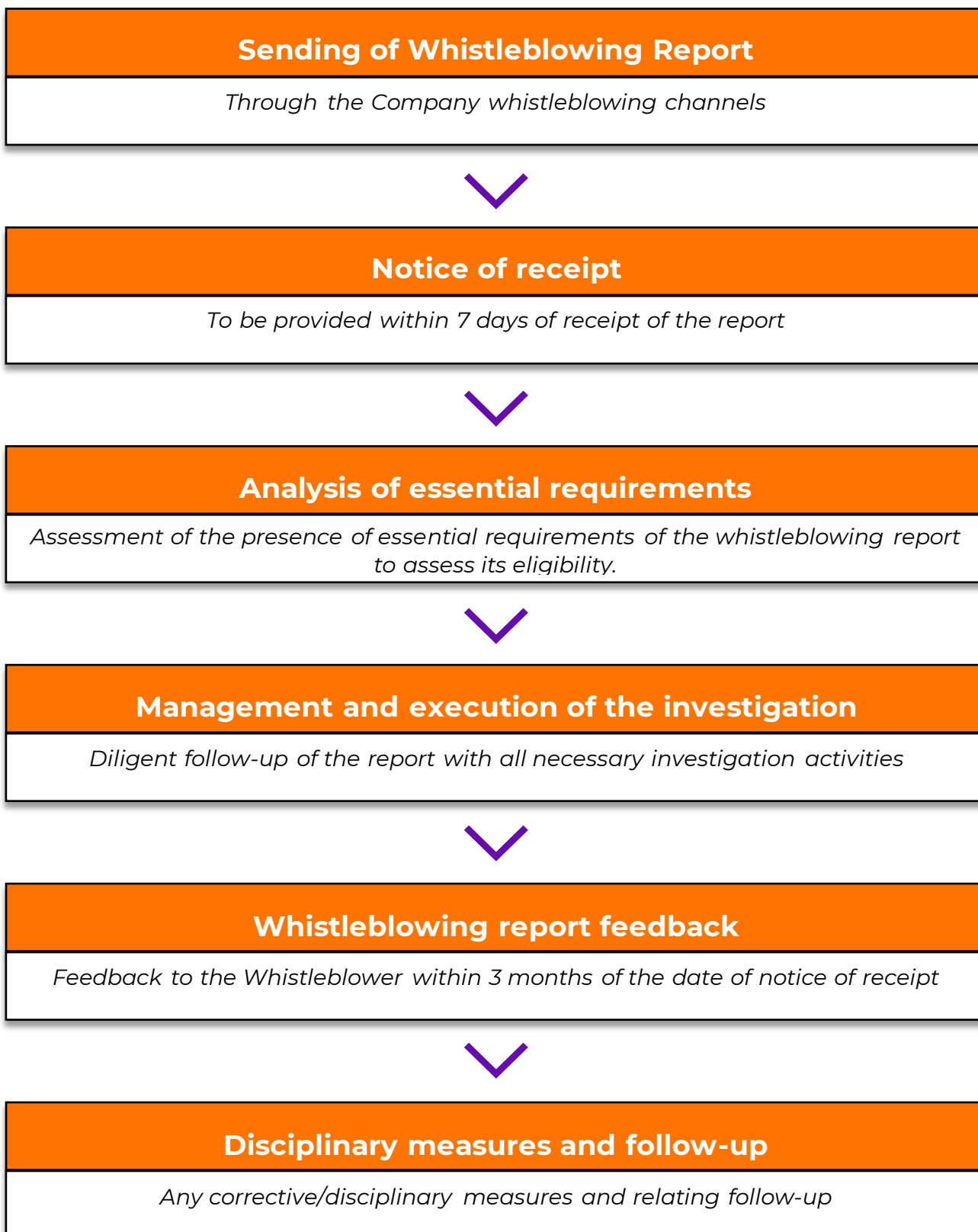
<sup>1</sup>See art. 4 of Legislative Decree 24/2023: «Having consulted the trade union representatives and organisations as specified under article 51 under legislative decree no. 81 of 2015, public sector parties and private sector parties activate, pursuant to this article, their own whistleblowing channels, which guarantee, with the use of encryption tools, the confidentiality of the Whistleblower, the person involved and the person mentioned in the report, as well of the contents of the whistleblowing report and the relating documentation. The organisation and management models, as specified under article 6, paragraph 1, letter a), of legislative decree no. 231 of 2001, require internal whistleblowing channels as specified in this decree.

Management of the whistleblowing channel is assigned to a person or a dedicated independent internal office, with staff who have been specifically trained to manage the whistleblowing channel, or it is assigned to an external party, which must also be independent and have specifically trained staff.

Whistleblowing reports may be made in writing, including with the use of digital means, or orally. Internal whistleblowing reports in oral form may be made by telephone or voice messaging systems or, on request of the Whistleblower, by means of a direct meeting set up within a reasonable term. [...]

## 7. WHISTLEBLOWING PROCESS

The table below shows the whistleblowing process from sending the report to the feedback to the Whistleblower.





## 7.1 WHO MANAGES THE WHISTLEBLOWING REPORTS?

The Managing Body of the whistleblowing reports sent pursuant to legislative decree 24/2023, relating to the Company, is the **dedicated Function specially appointed by WindTre Retail** and belonging to WindTre Italia S.p.A.'s Audit, 231 Compliance & Risk Management Function

The Company has defined a “**single-member/modular**” type of governance, made up of a **permanent function** and some **supplementary members** whom the MB can involve according to the requirements of managing the report as strictly necessary to pursue the investigations.

WindTre Retail's MB is therefore represented by an **independent** (who does not carry out business activities) and **autonomous party** who possesses specific **professional skills** in the fields of **Compliance, Audit** and **Investigation**.

The MB has certain key characteristics that set it apart within the corporate environment, including a **multidisciplinary approach, knowledge of the circumstances of the company, confidentiality** and specific **investigation** skills.

To manage whistleblowing reports, as mentioned above, by virtue of its “single-member-modular” governance, the MB involves **supplementary members**, including:

- The **SB** for whistleblowing reports referring to breaches that fall within the scope of the Organisation, Management and Control Models pursuant to legislative decree 231/2001;
- The **Internal functions** (e.g. Functions relating to the Human Resources and Legal & Regulatory departments, etc.) and **external parties** (e.g. Experts in forensics, accounting, legal matters, etc.) should specific skills be required.
- **The Head of Regulatory Affairs** in the event of whistleblowing regarding antitrust, regulatory, insurance and privacy issues.
- The Sustainability & Quality Certification function for Standard SA8000

Please note that the Company's **SB** may be the recipient of **whistleblowing reports pursuant to legislative decree 231/2001**, through its own **alternative whistleblowing report channel as required in the Organisation, Management and Control Model** adopted. Such whistleblowing reports shall be managed in compliance with the provisions of legislative decree 24/2023.

**N.B. For the management of Other Whistleblowing Reports please note that the WC is the competent authority.**



Internal whistleblowing reports submitted to any **party other than** the MB must be sent within seven days of its receipt. The Whistleblower shall be notified of the transfer of information.

## 7.2 WHISTLEBLOWING REPORT ASSESSMENT

The MB **manages the whistleblowing reports** through the channels provided by the Company by following the steps outlined below:

1. The MB **takes charge of the report**, in order to carry out a **preliminary assessment**, of the relevance of the report, also for the purposes of the Decree. The preliminary assessment may involve the need to request **clarification or additional information from the Whistleblower**.
2. Should the whistleblowing report be classifiable by the Whistleblower among the “**Other Whistleblowing Reports**”, the MB convenes the **WC** to manage the report.
3. From the moment of receiving the report, it is included in a **Whistleblowing Log**. All the whistleblowing management phases, and all the action taken, must be reported in said Log, which is accessible to the MB only (or the WC in the case of “Other Whistleblowing Reports”).
4. Pursuant to Legislative Decree 24/2023 **within seven days of receipt** of the report, the Whistleblower will receive confirmation of its receipt.
5. Should the report be deemed **relevance be denied** or it be deemed impossible **to proceed** based on the report (for cases of insufficient proof, which are clearly unfounded or relate to conduct or facts that are not relevant in relation to this Policy), it will be **filed** by the MB/WC and the Whistleblower will be notified.
6. If, on the other hand, the MB/WC **receives/gathers further elements to support** the Report, or should the facts described in the Whistleblowing Report be sufficient and well-founded from the outset, **it will launch the investigation**.

### When is a whistleblowing report filed?

Once the preliminary checks have been performed, the MB/WS files the report, informing the Whistleblower of the decision in writing and of the relating reasons, if the Whistleblowing Report is deemed to:

- Relate to a simple personal complaint that does not fall within the cases foreseen for whistleblowing reports (e.g. non-discriminatory failure to promote an employee;
- **Customer complaints** (e.g. *a customer that complains about a telephone contract merely owing to administrative issues*);
- Clearly **unfounded** (e.g. *entirely implausible report with contradicting details*);
- Excessively **general**: in this case, before filing the report, the MB/WC will contact the Whistleblower (through the dedicated channel) in order to gather further useful elements or check the facts described in the report independently and/or involving external parties. In such cases, the report will be file only in the event that there are no further elements or if those provided subsequently are nevertheless insufficient.

Whistleblowing reports are always analysed in full compliance with the principles of the applicable laws and regulations, including those regarding personal data processing.

### 7.3 REPORT ASSESSMENT AND INVESTIGATION

Should the MB/WC deem the facts described in the Whistleblowing Report to be well-founded and relevant on preliminary analysis, they will analyse it, launching the relating **internal investigation/preliminary proceedings**. The activities performed during this phase are launched **to meet the deadlines** required by the relevant regulations and in compliance with the principals of **independence, professionalism and confidentiality of the verification activities**. To this end, the **MB/WC** (where deemed necessary) may **involve the business functions** affected by the checks, as far as is necessary to manage the report and/or draw on the **cooperation of any external parties appointed**. More specifically, during this phase the MB/WC will:



**Close the investigation activities at any time, should the groundlessness of the report be proven at any time during the investigation**



**Check the potential legal implications for the Company**



**Check whether there is an obligation to report to the competent authorities**



**Demand that the reported conduct cease, should such conduct persist, by requesting interim measures**



**Guarantee that the investigation is conducted fairly, impartially and that the identity of the Whistleblower and all other parties involved, including the person accused, remains confidential**



**Define the methods by means of which the person accused are informed of the accusations against them and any disciplinary proceedings taken against them, in order to guarantee their right to defend themselves**



**Guarantee that all the activities required during the preliminary proceedings are conducted with the utmost diligence and speed**



**Ensure that appropriate measures are adopted for the collection, processing and storage of personal information, in compliance with the privacy regulations.**

## 7.4 INVESTIGATION STYLE AND CLOSURE OF THE REPORT

Upon completion of the preliminary investigation activity, the MB/WC drafts a **report** on the activities performed and the final assessment of the report.

Furthermore, it will report the results of the assessment and the imposing of any disciplinary proceedings against the person accused Persons in the **Whistleblowing Report Log**, in addition to **initiation** of **legal proceedings** against them.

In the case of **unfounded reports**, the MB/WC immediately **files the report**, with the relating notes on the reasons in the Whistleblowing Log.

Where possible, the MB will **promptly** notify the **Whistleblower** that the report **filed**.

Should the **reports** are found to be **unfounded**, **vexatious** or in **bad faith**, the **Human Resources Manager**, involved by the MB/WC, **will assess the necessary proceedings** deemed most appropriate, from time to time, in relation to the person who made the unfounded reports, with the option, should the conditions apply, to report the party to the competent legal authorities.

At end of the preliminary proceedings and in any case, within **three months of the date of notice of receipt or, in the absence of said notice, within three months of expiry of the term of seven days from the date of submission**, the MB informs the Whistleblower regarding the findings of the preliminary proceedings indicating, if the investigation has been concluded, any disciplinary and/or corrective action undertaken, based on the breach found, if the investigation has not yet been concluded, it informs the Whistleblower regarding further activities to be undertaken.



Please note that no action or penalty is anticipated for anyone reporting an event in good faith, which, based on subsequent verification, were found to be unfounded.

## 8. PROTECTION OF THE WHISTLEBLOWER, PERSON ACCUSED AND OTHER AND OTHER PARTIES

### WHISTLEBLOWER PROTECTION

*In compliance with the national and and transnational regulations relating to **protection measures to be adopted to ensure the protection of the Whistleblower**, the Company guarantees that throughout the whistleblowing management process, **confidentiality** regarding the **identity of the Whistleblower** and the **information** in the whistleblowing reports.*

*Without prejudice to the other liability provided for by law, the Company provides for **liability for disciplinary action** for anyone who breaches the **confidentiality obligations**.*

From the moment upon **taking charge of the report**, the MB/WC is responsible for **ensuring the confidentiality of the Whistleblower**, and **protecting** any other **information** that may directly or indirectly **reveal the identity of the person** who made the whistleblowing report. That **responsibility** stands even if the **report** is subsequently found to be **unfounded** or not **relevant**.

**Protection of confidentiality is mandatory for all parties involved in whistleblowing management.**

The Company further undertakes to **protect the Whistleblower** and the **parties involved** in the whistleblowing management process, **from any form of retaliation, discrimination and/or penalisation** owing to facts that are directly or indirectly related to the report.

#### **In which cases is it permitted to reveal the whistleblower's identity?**

**Revealing the Whistleblower's identify**, and the **information** to which the **reports** refer is permitted in **exceptional cases**, including but not limited to:

- Investigations by the competent national authorities;
- Legal proceedings;
- Matters of public order.

In the aforementioned cases, before **disclosure** occurs, the **Whistleblower is notified** unless it may compromise any investigation activities and/or legal proceedings.



## LIMITATIONS OF LIABILITY

The Decree provides for the **exclusion of criminal liability of any Whistleblower who discloses or disseminates information on the breaches** covered by the obligation of confidentiality or relating to the protection of copyright, or personal data protection or discloses or disseminates information regarding breaches that harm the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were **reasonable grounds to believe that the disclosure or dissemination of the information was necessary to reveal the breach and the whistleblowing report, public disclosure or report to the legal or accounting authorities was performed according to the required methods.**

**In the cases specified above, any further liability, including civil or administrative liability, is excluded.**

Furthermore, unless the act constitutes a criminal offence, **liability, including civil or administrative liability, is excluded for acquiring the information regarding the breaches or for accessing said information.**

In any case, it should be noted that **criminal liability and any other liability, including civil and administrative liability, is not excluded for conduct, acts or omissions not linked to the whistleblowing report, report to the legal or accounting authorities or public disclosure or that are not strictly necessary to reveal the breach.**

## PROTECTION OF THE PERSON ACCUSED

In order to avoid the creation of damaging situations in the workplace, **the Company** adopts the **same protection measures to safeguard the privacy** of the alleged wrongdoer (**Person Accused**) as for Whistleblower, **except where the Company may be obliged by law to disclose the identity of the Person Accused** (upon request of the Legal Authorities, for example).

Furthermore, **the Company assures the Person Accused:**

- Right to be informed within a reasonable period of time about the accusations made against him or her and any disciplinary action taken against him/her;
- **Right to defend him/herself**, presenting his or her version of the facts and any proof to challenge the accusations made against him/her.

**In compliance with the provisions of law or in response to specific requests received from public entities (e.g. administrative authorities), the personal data of the Person Accused may be transmitted to such entities.**

## **PROTECTION OF OTHER PARTIES**

The **protection measures** described above **also apply to any third parties involved** in the report, as specified below:

**People who have supported** the Whistleblower in the whistleblowing process ("**facilitators**")



**People from the same workplace** as the Whistleblower, or who are linked to the latter by a **stable emotional or family tie up to fourth degree**

**Work colleagues** of the Whistleblower who **work in the same workplace** as the latter and who have a **normal, everyday relationship with the Whistleblower**



- **Whistleblower-owned entities** - exclusively or in partnership with a majority stake held by third parties
- **The entities where** the Whistleblower **works**, including sub-suppliers



### Who to contact in the case of retaliation

Should the Whistleblower, facilitator or colleagues fear an **act of retaliation**, in other words, any conduct, act or omission including attempted or threatened acts, carried out as a result of the whistleblowing report, they can contact the **Human Resources** department, providing details of the retaliation so that the Function can assess the necessary action to be undertaken.

Should the conduct reported or the **retaliation regard the Human Resources Department**, the **MB** will take all necessary action to protect Whistleblower.

## 9. PROTECTION OF CONFIDENTIALITY AND PERSONAL DATA

### CONFIDENTIALITY OBLIGATIONS

The whistleblowing reports cannot be used **beyond what is necessary** to adequately support them:

**The identity of the Whistleblower and any other information** from which said identity may inferred, directly or indirectly, may not be revealed, without the express consent of the Whistleblower, to persons other than those responsible for receiving or following up the reports, expressly authorised to process such data **in compliance with the regulations in force regarding personal data protection** as specified under (EU) Regulation 2016/679 ( "**GDPR**") and legislative decree 196/2003 as amended by legislative decree 101/2018.



Within the framework of **criminal proceedings**, the identity of the Whistleblower is privileged information according to the methods and limits provided under article 329 of the Code of Criminal Procedure (Obligation of Secrecy)



Within the framework of the **proceedings before the Court of Auditors**, the identity of the Whistleblower cannot be revealed until the preliminary proceedings have been closed.



In the **disciplinary proceedings**, the **identity** of the Whistleblower **cannot be revealed, where the dispute of the disciplinary penalty is founded on different and further checks in relation to the report**, even if related

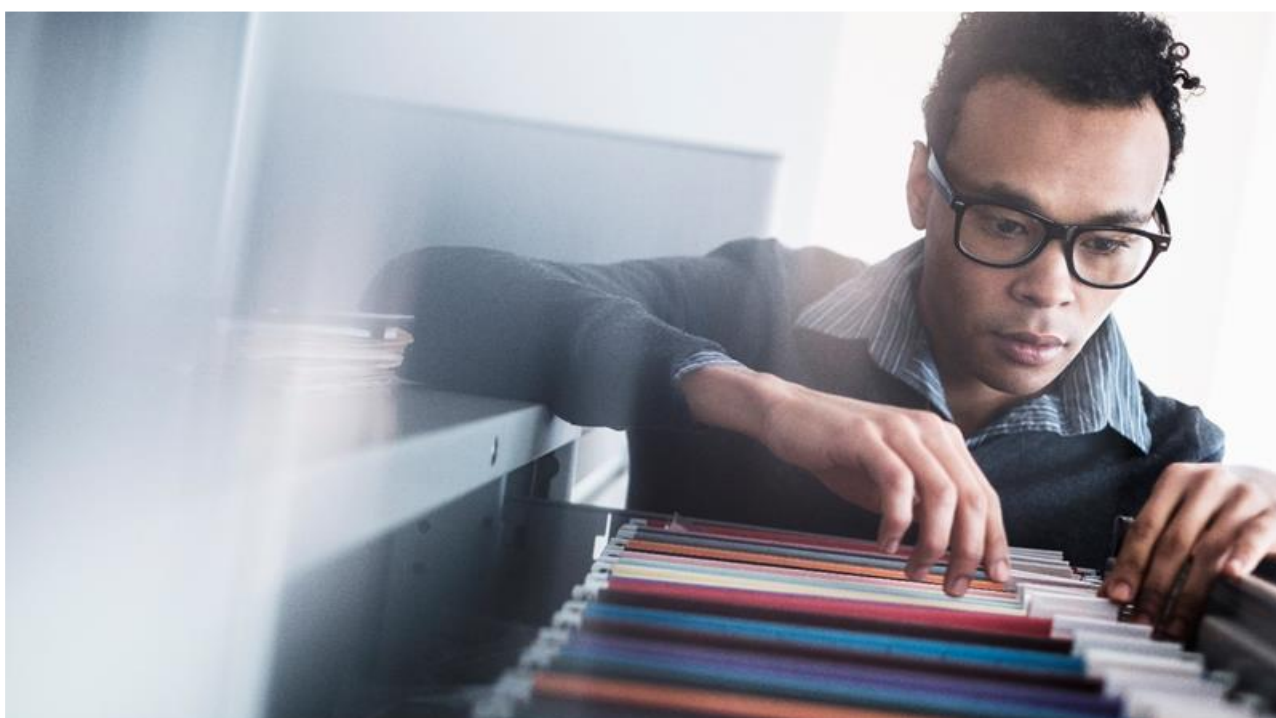
If **the dispute is founded**, in whole or in part, **on the report and knowledge of the identity of the Whistleblower is essential for the defence of the Accused**, the report may be used for the purposes of the disciplinary proceedings only if the express consent of the Whistleblower has been given to reveal his or her identity. In such cases, the Whistleblower is notified in writing of the reasons for revealing confidential data.

**The Whistleblower is likewise notified of the revealing** of confidential data in the case of internal and external whistleblowing report procedures, when revealing the identity of the Whistleblower and essential information for the purposes of defending the person involved.

## 10.DOCUMENT STORAGE

The whistleblowing reports and relating documentation **are stored for the time necessary for their processing** from notification and in any case **no more than five years starting from the date of notification of the final results of the whistleblowing procedure**, in compliance with the confidentiality obligations and with the regulations on personal data processing, from the MB/WC.

**When**, on request of the Whistleblower, **the report is made orally** during a meeting with staff responsible, **subject to the Whistleblower's consent, it is documented by the staff responsible by recording on a device suitable** for storing and listening or by means of minutes. In the event of minutes, the Whistleblower may verify, correct and confirm the minutes of the meeting by signing.



## 11. PERSONAL DATA PROCESSING

**Any personal data processing**, including communication between the competent authorities, must be carried out in line with the **GDPR (no. 679/2016) of the Privacy Code legislative decree 196/2003 as subsequently amended 101/2018 and Italian Ministerial Decree no. 51/2018**.

Communication of personal data by the institution, organs and entities and organisations of the European Union is performed in compliance with (EU) Regulation 2018/1725.

I **Personal data that are clearly no use for processing** of a specific report have not been gathered, or if gathered accidentally, are **cancelled immediately**.

In relation to the receipt and management of the reports, **personal data processing is performed by** parties identified for the management of the whistleblowing channel, as **data controllers**, in compliance with the regulatory principles, providing suitable information to the whistleblowers and the persons involved, and adopting appropriate measures to protect the rights and freedoms of the data subjects.

The external provider that the **Company** employs to manage the whistleblowing reports (e.g. provision of the platform) is appointed Data Processing Manager pursuant to and in accordance with art. 28 of the GDPR.

**Private sector parties who share resources for the receipt and management of whistleblowing reports, determine their respective responsibilities in terms of compliance with personal data protection obligations.**

The **Company** has authorised the persons who receive reports or follow-up on them, personal data processing, pursuant to the privacy regulations in force.

The privacy policy may be found on the intranet in the section: ethics and conduct/whistleblowing and on the corporate site [www.windtregroup.it](http://www.windtregroup.it) in the governance/code of conduct and M.O.