

**WHISTLEBLOWING – REPORTING PROCEDURE**

**15 July 2023**

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## 1 . PURPOSE

The purpose of this procedure (the “**Procedure**”) is to define the principles, rules and operating methods for handling reports (“**Whistleblowing**”) of unlawful conduct or irregularities - such as, for example, violations of the Group Code of Conduct - and to ensure:

- the protection and confidentiality of the identity of the person making the report (“**Whistleblower**”);
- the protection of the confidentiality of the identity of the person, or persons, named in the report (“**Reported Person**”).
- the protection of the Reported Person in the event of any report made in bad faith, with willful misconduct or gross negligence;
- the compliance with and the proper fulfilment of corporate policies and procedures, the Group Code of Conduct, the Comac's Organisation, Management and Control Model (“**Model 231**”), laws, external and internal regulations, and associated codes of ethics;
- the protection and preservation of the interests and reputation of the Group and its shareholders;
- the promotion of a '*whistleblowing culture*' and the guarantee of a working environment where reports can be made without fear of retaliation;
- the processing of Personal Data, in accordance with the provisions of the European and Italian legislation on the protection of Personal Data, and the relevant internal procedures.

## 2 . SCOPE OF APPLICATION

This Procedure applies to reports of a violation made through:

1. the appropriate reporting channels made available by the Parent Company for all Group companies, and
2. the local channel made available by Comac S.r.l. (also the “**Company**”).

To the extent of this Procedure, “**Violation**” means any conduct, act or omission that harm the public interest or the integrity of the Company and that consist of (i) unlawful conduct relevant under Legislative Decree 231/2001 (“**Decree 231**”) or violations of the Model 231 and (ii) offenses that fall within the scope of application of European Union or national acts as listed under the UE Directive 2019/1937 of which the Whistleblower has become aware within the work environment.

## 3 . NORMATIVE REFERENCES

The main references associated with this Procedure are:

- Group Code of Conduct

- Model 231;
- European Regulation 2016/679 on "*Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data, as well as on the free movement of such data, that repeals Directive 95/46/EC (General Data Protection Regulation) ("GDPR")*";
- Italian Legislative Decree 101/2018 on "*Provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data, as well as on the free movement of such data, that repeals Directive 95/46/EC (General Data Protection Regulation)*";
- Italian Legislative Decree 196/2003 as amended ("**Privacy Code**");
- EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law;
- Italian Legislative Decree 24/2023 of March 10, 2023, on "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and containing provisions concerning the protection of persons who report breaches of national laws*".

For further details on the applicable national legislation and the rights and powers granted to Whistleblowers, please refer to the relevant section of the website of the National Anti-Corruption Authority ("ANAC"):

<https://www.anticorruzione.it/-/whistleblowing>.

#### 4 . DEFINITIONS AND ACRONYMS

**"Group"**: the Parent Company and all companies controlled by it;

**"Parent Company"**: ATS Corporation;

**"Third parties"**: third parties linked to the Group under contractual relations, even if only occasional and/or only temporary, who act, operate and collaborate in any capacity with it (e.g., consultants, agents, proxies, suppliers, business partners, etc.);

**"Whistleblower"**: the person who makes the report in accordance with the provisions of Section 6.2 below;

**"Reported Person"**: the subject of a report in accordance with Section 6.3 below;

**"Company"**: Comac S.r.l., company belonging to the Group, recipient of this Procedure;

**"WB Committee"**: Whistleblowing Committee;

**"Internal Audit"**: Corporate Internal Audit & Compliance function.

## 5 . GUIDING PRINCIPLES

The persons involved in the activities governed under this Procedure operate in compliance with the regulatory and organisational system, as well as in compliance with the delegations and powers, and are bound to act in accordance with the laws and regulations in force and in compliance with the principles set out below.

Guiding Principles	
<p><b>a. Confidentiality and privacy</b></p>	<p>Anyone receiving, analysing or assessing a report is required to guarantee the confidentiality of the processed information and the confidentiality of the identity of the Whistleblower and of the Reported Person.</p> <p>The Group is committed to ensuring confidentiality as it relates to the reported subjects and facts, as well as the identity of the Whistleblower.</p>
<p><b>b. Restricted sharing</b></p>	<p>Access to the reports and/or information contained therein is only permitted for those who have a need to know them in order to perform their duties.</p>
<p><b>c. Objectivity and impartiality</b></p>	<p>Any action taken against the Reported Person shall be based on objective evidence and carried out following the investigation and verification of the reported facts.</p>
<p><b>d. Data minimization</b></p>	<p>Anonymous reports shall be handled in the same way as non-anonymous reports, provided that they are clear, detailed and related to the work or professional environment, and without prejudice to the difficulty or impossibility of contacting the Whistleblower in case further useful information is needed. If the collected data are not relevant or of interest for the purposes of investigating the report, they shall not be taken into account, processed or stored.</p>

<p><b>e. Protection from retaliatory acts</b></p>	<p>Threats, retaliation and/or discrimination against anyone who decides to report in good faith shall not be tolerated. Measures to protect the Whistleblower shall also apply, where appropriate, to facilitators, third parties connected to the Whistleblowers and those who might risk retaliation in a work context, and legal entities that the Whistleblowers own, work for, or are connected to.</p>
<p><b>f. Processing of personal information</b></p>	<p>As part of this Procedure and especially during the conduct of preliminary analyses and investigations, the acquired information and Personal Data shall be processed in compliance with the principles of the GDPR and applicable legislation.</p>
<p><b>g. Segregation of the activities</b></p>	<p>The allocation of responsibilities and the segregation of duties shall be such as to avoid situations of concentration of activities on certain persons, which could negatively impact the reliability of information and the performance of the activities.</p>
<p><b>h. Conflict of interests</b></p>	<p>All situations or activities shall be avoided in which a conflict of interest of the Company may arise or which may interfere with the ability to make impartial decisions in the best interests of the Group and in full compliance with the principles and contents of the Group Code of Conduct.</p>
<p><b>i. Punishment of conduct non consistent with the principles of this Procedure</b></p>	<p>The Parent Company, in coordination with the relevant functions of the Group, reserves the right to take appropriate disciplinary action, in accordance with applicable labour law, against anyone who violates the principles of this Procedure.</p>
<p><b>j. Traceability</b></p>	<p>Each person involved in this Procedure, to the extent they have responsibility pursuant to this Procedure, will ensure the traceability of activities and documents for the purposes of identification and reconstruction of sources, information elements and the controls carried out to support of the activities.</p>

## 6 . OPERATING PROCEDURES

### 6.1 REPORTING CHANNELS

The Whistleblower who intends to report Violations may use two reporting channels:

- a web platform ("**Report It Channel**" also the "Platform") dedicated to whistleblowing, which can be reached from the ATS Parent Company's official website via the link <http://www.reportit.net>

The Report It Channel is entirely managed through external resources; the Report It Channel will also make available an independent third-party hotline service. Report It is available 24/7/365 by dialing:

- AT&T (USA Direct): 800-172-444
- then listening to the message and dialing: 1-888-500-2009

For further details or clarification on the operation of the Report It Channel and the measures implemented to ensure the confidentiality of the information managed through it, all employees (internal whistleblowers) may refer to the information available on the Company intranet.

For all Whistleblowers external to the Company's organization (see para. 6.2) such as consultants, customers, suppliers, and other third parties, the access to the Platform is granted by using the following:

Username: atseurexternal

Password: atseurope

- The local channels of communication made available by Comac, in compliance with Art. 6 of Leg. Decree 231 as amended by Law 179/2017 and Leg. Decree 24/2023.

Such dedicated communication channels are set out below:

- traditional mail: with a confidential letter at Comac premises to the attention of the Supervisory Body;
- E-mail: [comac.odv@comacitalia.it](mailto:comac.odv@comacitalia.it)

The recipient of the reports made through the Platform is identified by the Whistleblowing Committee (hereinafter also "**WB Committee**"), a body composed of the following persons:

- *Group General Counsel*
- *VP Internal Audit*

The WB Committee has its own ATS Corporation internal rules of operation and manages each stage of the procedure from the receipt and assessment of the report to the assignment of the investigation and final reporting.

The recipient of the reports made through the local channels of communication is identified by the Supervisory Body in accordance with Decree 231, which has its own internal rules for the management of the Whistleblowing procedure.

The Supervisory Body is responsible for managing reports about Violations or suspected Violations of Model 231 and/or unlawful conduct or suspected conduct that constitute the types of offenses provided for in Decree 231. The WB Committee is responsible for managing reports about any other type of Violation or suspected Violation.

In light of the above, each body undertakes to transmit to the other any report received relating to matters not within its scope of responsibility (and, therefore, within the scope of responsibility of the other body).

The Supervisory Body will also register any “231 reports” that it receives by any means (whether mail, e-mail, phone call, or verbal) on the Platform.

Without prejudice to the above, the Whistleblower may contact ANAC **exclusively** in the cases expressly outlined in Legislative Decree 24/2023 (<https://www.anticorruzione.it/-/whistleblowing>) – for example, if the Platform is not active or not compliant, if an internal report has been made without follow-up, if the Whistleblower has reasonable grounds to believe that an internal report would be ineffective or risky, or if the Violation covered by the report could constitute an imminent or obvious danger to the public interest.

Finally, pursuant to art. 6 of Legislative Decree 24/20023, the Whistleblower is only entitled to make public disclosure of the Violation (through the press or electronic media) if the Whistleblower (i) has previously made an internal and external report or has made an external report directly and no reply has been received within the prescribed time limits; (ii) has reasonable grounds to believe that the Violation covered by the report could constitute an imminent or obvious danger to the public interest; (iii) has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up by reason of the specific circumstances of the case (such as where evidence may be concealed or destroyed or where there is a reasonable reason to believe that the recipient of the report may be colluding with or involved in the perpetrator of the Violation).

Furthermore, when the Violation or Suspected Violation would also constitute a criminal offence, the Whistleblower may file a complaint with the appropriate public authority. In such case, the complaint will be handled independently and separately from the whistleblowing report.

## **6.2 WHO CAN REPORT?**

Reports of violations may be made by the following persons:

- **all employees<sup>1</sup> of the Company;**
- **Company’s customers and suppliers;**
- **freelancers or consultants working with the Company;**
- **trainees and volunteers, regardless of the pay element;**
- **the management;**

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<sup>1</sup> Whistleblowers also include persons whose employment relationship has been terminated - in connection with events occurred during the term of the contract - or persons who have become aware of potential violations during the probationary period or, finally, persons whose employment relationship has not yet started, in cases where information concerning a violation has been acquired during the selection process or during the pre-contractual negotiation phase.

- **directors;**
- **members of the corporate bodies (Shareholders' Meeting, Board of Directors, Board of Auditors, etc.) of the Company;**
- **third parties including self-employed workers and persons working under the supervision and direction of the Company's contractors, subcontractors and third-party suppliers.**

Anyone receiving reports is required to activate the reporting procedure through the dedicated channels, always protecting the confidentiality of the contents and of the persons who may be identified by the report.

### **6.3 WHAT TO REPORT AND CHARACTERISTICS OF REPORTS**

A Whistleblower may report any communication, information, news, or fact of which the Whistleblower becomes aware, concerning conduct (of any nature whatsoever, even if merely omissive) attributable to Group employees, customers, suppliers, or to third parties, which may constitute a breach of:

- the Group Code of Conduct;
- unlawful acts within the scope of the acts of the European Union, including but not limited to the areas of: public procurement, services, products and financial markets and prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, privacy and personal data protection, and network and information system security;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts;
- the Company's Model 231 and any relevant policy and procedure.

In order to ensure that the reported facts are well-founded and properly established, reports shall:

- **be comprehensive and based on specific and accurate information, such as to indicate clearly and completely where and when the facts occurred;**
- **provide useful elements for the performance of checks and verifications by the persons in charge, indicating elements enabling the identification of the person(s) responsible for the reported conduct.**

Furthermore, Whistleblowers are entitled to:

- provide any documents that may relate to the facts being reported;
- provide any other information or evidence in support of the subject of the Report.

In order to promote a whistleblowing culture, although the Company encourages Whistleblowers to disclose their identity in order to facilitate substantiation checks, reports are also admissible in anonymous form, i.e., without disclosing the identity of the Whistleblower. Anonymous reports shall only be admissible if sufficiently detailed and capable of proper investigation.

In any case, reports concerning the following shall not be investigated:



- complaints of a personal nature by the Whistleblower that fall outside the scope of this Procedure;
- Claims/complaints falling under the normal discipline of the employment relationship.

The Company ensures that all reports and the related processing of Personal Data involved in an investigation are handled confidentially, in accordance with the relevant provisions of the specific internal regulatory documents, and in compliance with the applicable legal provisions, including, in particular, the principles of necessity, proportionality and lawfulness of the processing.

#### **6.4 PROTECTION OF THE WHISTLEBLOWER**

The Company will use its best efforts to protect the confidentiality of the Whistleblower's identity.

In this respect, in addition to the provision of alternative reporting channels suitable to guarantee the confidentiality of the Whistleblower, the Company prohibits direct or indirect retaliatory or discriminatory acts against the Whistleblower for reasons directly or indirectly linked to the report, and will sanction anyone found to have engaged in such conduct.

Examples of retaliatory conduct include but are not limited to:

- dismissal, suspension, or equivalent measures;
- demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;

The Personal Data of the Whistleblower, of the Reported Person, and of the other persons involved which are acquired in connection with the handling of the report, are processed in full compliance with the provisions of the Italian and European legislation on the protection of Personal Data and of the internal procedures in force on the processing of Personal Data.

In the event of a suspected retaliatory or discriminatory act as a consequence of a report made, the Whistleblower may inform their supervisor, the head of the HR function, Internal Audit, Corporate Compliance, or the WB Committee for assessment.

Without prejudice to the above, the measures above also apply, as applicable, to (i) facilitators (i.e., persons assisting the Whistleblower in the reporting process and operating within the same work environment), (ii) persons in the same work environment as the Whistleblower, (iii) co-workers of the Whistleblower, (iv) entities owned by the Whistleblower and (v) entities operating within the same work environment as the aforementioned persons.

#### **6.5 PROTECTION OF THE REPORTED PERSON**

This Procedure provides for sanctions against those who submit reports with malice or gross negligence and that turn out to be unfounded. Any allegations of such reports will be fully investigated before initiating disciplinary proceedings.