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Effective date:	17th of 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)";

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- 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'.
- ANAC Resolution No. 311 of 12 July 2023 on guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national law. Procedures for the submission and handling of external reports;
- Guidelines provided by Confindustria "Nuova disciplina "Whistleblowing" – guida operativa per gli enti privati" on october 2023.

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

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a. Confidentiality and privacy	<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>
b. Restricted sharing	<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>
c. Objectivity and impartiality	<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>
d. Data minimization	<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>
e. Protection from retaliatory acts	<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>

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f. Processing of personal information	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.
g. Segregation of the activities	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.
h. Conflict of interests	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.
i. Punishment of conduct non consistent with the principles of this Procedure	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.
j. Traceability	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.

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
- listening to the message and dialing: 1-888-500-2009

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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 the Company, 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 Company's premises to the attention of the Supervisory Body;

The Report must be placed in two separate sealed envelopes in order to keep the identity data of the Whistleblower separate from the Report, as described below:

- a first envelope containing the Whistleblower's identification data and contact details together with a photocopy of the identification document;
- a second envelope containing the Report;
- finally, both of the aforementioned envelopes must be placed inside a third sealed envelope marked "confidential to the Supervisory Board" on the outside;

- by meeting in person with the Supervisory Board by sending an e-mail request to the e-mail address: comac.odv@comacitalia.it.

In order to request and agree to a face-to-face meeting with the Supervisory Board to report potential violations, it is necessary that the Whistleblower explain in the text of the e-mail only the request for a meeting, while keeping the content of the report completely confidential. The Supervisory Board will agree to a meeting within a reasonable period of time.

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.

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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" 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 employees¹ of the Company;**

¹ 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.

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- **Company's customers and suppliers;**
- **freelancers or consultants working with the Company;**
- **trainees and volunteers, regardless of the pay element;**
- **the management;**
- **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;

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- 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.

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Page 11 to 15**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.

6.6 REPORT MANAGEMENT PROCESS

The receipt of the report starts the report management process. Upon receipt of the report through the Platform, the WB Committee promptly (within 7 days of receipt of the report) contacts the Whistleblower, via the Platform, acknowledging receipt of the report.

If the report is received by the Supervisory Body, the Supervisory Body contacts the Whistleblower within 7 days of receipt of the report via the channel set forth in this procedure acknowledging receipt of the report.

The process is comprised of the following steps:

- *Preliminary analysis*
- *Survey*
- *Actions to be taken*
- *Reporting*

The operational details of the procedure to be followed by the Supervisory Body in handling the reports under its jurisdiction are described in the Company's 231 Model.

The procedure to be followed by the WB Committee is described below.

6.6.1 PRELIMINARY ANALYSIS

The WB Committee carries out a preliminary analysis of the elements brought to its attention with the report. The purpose of the preliminary analysis is to ascertain the relevance and verifiability of the report.

Upon completion of the preliminary analysis, the WB Committee classifies the report within 30 days as:

- **Pertinent and verifiable**, if the report concerns acts and facts of relevance to the Group and if the report presents all the elements that allow an in-depth investigation to be carried out;
- **Pertinent and unverifiable**, if the report concerns acts and facts of relevance to the Group, but does not present suitable and sufficient elements to allow an in-depth investigation to be carried out;
- **Not pertinent**, if the report concerns acts and facts that are not relevant for the Group.

Relevant acts and facts for the company (i.e., pertinent) shall mean the Violations referred to in Section 6.3.

In the event that the WB Committee determines, upon receipt or at any stage in the management of the report, that there are aspects and/or conduct that may constitute the commission of offences pursuant to Decree 231, it shall inform the Supervisory Body by means of the Platform, which shall proceed to manage it in the manner indicated in Model 231, including the performance of analysis and investigation activities and the involvement of an external service provider to carry out the verification activities.

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In the case of a pertinent and unverifiable report, where it is determined that additional information would be useful to supplement the verifiability of the report or to carry out the preliminary analysis, the Whistleblower may be contacted for further information. Should the Whistleblower not provide sufficient information to ensure the verifiability of the report within 15 days of the request, the WB Committee shall close the report.

In the event of a report that is not pertinent, the WB Committee shall close the report.

The WB Committee shall, in any case, provide feedback to the Whistleblower, within three months of the acknowledgment of receipt of the report or, if no acknowledgment of receipt is sent, within 3 months and 7 days from the receipt of the whistleblower report.

6.6.2 SURVEY

If the outcome of the preliminary analysis evidences a pertinent and verifiable report, the WB Committee shall carry out the investigation and in-depth analysis in order to verify whether or not the reported facts are substantiated.

The Supervisory Board shall be promptly informed, in anonymous form, of the content of the reports classified as pertinent and verifiable by the WB Committee.

At any time, if the report is deemed a Material Report², the WB Committee shall inform the persons holding the following positions:

For the Group:

- Chief Executive Officer of ATS Corporation
- Chairman of the Board of Directors of ATS Corporation
- Chairman of the Audit and Finance Committee
- Ethics Committee

For the Company:

- The Managing Director of the Company, who shall inform
 - Chairman of the Board of Directors
 - Chairman of the Board of Statutory Auditors
 - Chairman of the Supervisory Body

The WB Committee may always request the support of other functions, ensuring the general principles of the Procedure, considering the nature and complexity of the report, such as, but not limited to:

² Material Reports are defined as reports concerning:

- a) events capable of generating significant, direct and/or immediate impact/damage on the Internal Control and Risk Management System,
- b) facts that could expose the Parent Company and/or Group companies to potential risks, including significant reputation risks.
- c) facts or conduct attributable to senior persons or members of the management and control bodies of the parent company and/or group companies.

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- **Group Presidents, Group VPs, and other corporate executive functions such as but not limited on the basis of the report,**
 - (i) **HR**, in the event of reports of conduct potentially infringing applicable labour regulations or relating to organisational or personnel management aspects.
 - (ii) **Legal & Compliance**, in case of reports requiring in-depth legal investigations for the purpose of an adequate assessment of the reported fact;
 - (iii) **HSE (Health, Safety, Environment)**, in the event of reports of situations that could harm the health or safety of employees, citizens or the environment.

If Internal Audit is responsible for the investigation (or its supervision), it establishes a work plan to verify the contents of the report. Internal Audit proceeds to carry out a spot audit, taking into account the principles and procedures governed by the regulatory framework on Internal Audit activities.

Following the investigation, WB Committee prepares the Preliminary Investigation Report containing the following information:

- summary of activities performed;
- main findings regarding whether the report has been substantiated or not; and
- any indication of the Whistleblower's bad faith³.

6.6.3 ACTIONS TO BE UNDERTAKEN

At the end of the investigation, based on the Preliminary Investigation Report prepared, the WB Committee assesses the actions to be taken depending at the conclusion of the investigation, as outlined below:

- **the report turns out to be unsubstantiated:** in this case, the WB Committee shall proceed to dismiss the report, explaining the reasons in the Final Investigation Report;
- **the report turns out to be unsubstantiated and made in bad faith:** the WB Committee shall initiate disciplinary proceedings against the Whistleblower and/or other measures deemed appropriate, with the support of the other responsible functions within the Group;
- **the report is substantiated:** the WB Committee assesses who should receive the Final Investigation Report based on the content of the report and the organisational roles of the Reported Person and the Whistleblower, to determine the appropriate next steps.

In the event of report, the Final Investigation Report is communicated to the persons holding the following positions:

for the Group:

- Chief Executive Officer of ATS Corporation
- Chairman of the Board of Directors of ATS Corporation

³ A report is made in bad faith if, in addition to a conclusion of invalidity of the report, the investigation revealed that the report was made in pursuit of specific personal purposes other than those supported by this policy. For example, the desire to discredit a colleague or to sway the choice in one's favour on the occasion of a promotion.

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- Chairman of the Audit and Finance Committee

for the Company:

- Managing Director of the Company, who shall inform:
 - Chairman of the Board of Directors
 - Chairman of the Board of Statutory Auditors
 - Chairman of the Supervisory Board

Where the facts being reported concern unlawful conduct constituting the predicate offences of Decree 231, Supervisory Body shall manage the investigation process and communicates its final investigation report to the WB Committee through Report.it.

Within the Final Investigation Report, the WB Committee may also indicate any gaps identified within the corporate structure or process concerned by the report and proposes corrective actions and improvement plans to be implemented.

6.6.4 REPORTING

On an annual basis, the WB Committee transmits a Summary Report of all reports at an aggregate level extracted from the Platform to the Managing Director of the Company who shall report to the following corporate and supervisory bodies of the Company:

- To the Board of Directors;
- To the Supervisory Body;
- To the Statutory Auditors.

The parent company's supervisory bodies are entitled to convene the WB Committee in order to request information on the status of the receipt and handling of reports.

7 . FILING OF DOCUMENTATION

All documents relating to reports, the reports themselves and the documentation produced during investigations shall be stored securely and in compliance with the Company's rules on the classification and processing of information, ensuring the highest standards of security and confidentiality. This documentation shall only be accessible to the WB Committee, the personnel authorised by the same, and the Supervisory Body if requested.

The WB Committee is responsible for maintaining and updating the register of the authorised persons, containing the list of the persons authorised from time to time, on a '*need to know*' basis, to know the existence and/or content of a report and the identity of the Reported Persons, as well as, where permitted under the law, of the Whistleblowers.

Internal Audit takes care of the preparation and updating of all information concerning reports and, using the Platform and other digital tools, ensures the filing of all related supporting documentation.

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Reports and documentation relating to reports shall be retained only for as long as necessary for the processing of the report and, in any event, no longer than 5 years from the date of the communication of the final conclusion of the investigation, in compliance with the confidentiality obligations and the principles set out in Article 5(1)(e) of Regulation (EU) 2016/679 and Article 3(1)(e) of Legislative Decree No. 51 of 2018, without prejudice to the right to retain such documentation for a longer period in relation to the Company's need to protect its rights.