Management of reports and protection of reporting persons

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Forms/Procedures/Documents referenced:

- Code of Ethics and Conduct
- Suppliers and Business Partners Code of Conduct

Function	Name and surname	Signature	Date
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1) PURPOSE AND SCOPE

1.1) Purpose

This Whistleblowing Policy ("**Policy**") defines the **procedures for managing Reports** (as defined below) and the **protection measures for Reporting Persons** (as defined below).
The Policy pursues the following objectives:

a) to encourage the timely Reporting of conduct or situations suspected of being unlawful or unethical, ensuring that such Reports are handled with the utmost seriousness, subject to appropriate investigation, managed in compliance with confidentiality, protecting Reporting Persons from any form of Retaliation;
b) to provide clear operational guidance to staff regarding the types of conduct or situations that may be reported and the procedures to follow to make a Report;
c) to reassure staff about the possibility of raising well-founded and genuine concerns without fear of negative consequences or Retaliation.

The Policy is based on the applicable national and European regulatory framework, in particular on **Legislative Decree No. 24 of 10 March 2023**, implementing European Directive 2019/1937.
The Policy forms part of the framework of ethical and corporate principles established by the Code of Ethics of **RUBELLI S.p.A.** (hereinafter, "**Rubelli**" or the "**Company**") and aims to safeguard the interests of the Company and of the Recipients (as defined below), facilitating the prevention and detection of possible irregularities or abusive practices.
It is therefore essential that each Recipient scrupulously observes the provisions established by this Policy.
The Policy is coordinated with the Code of Ethics and Conduct and the Suppliers and Business Partners Code of Conduct adopted by Rubelli.
This Policy **does not apply to reports concerning diversity, equity and inclusion matters**, which are governed by the **Policy for reports concerning gender equality, diversity and inclusion** and which must be made through a separate channel, managed by the DE&I Committee and accessible via the dedicated link https://digitalroom.bdo.it/Rubelli.

1.2) Scope

The Policy applies in the event of a Report by Reporting Persons of conduct as specified below.
The Policy applies to the members of the Board of Directors and of the supervisory body, to employees at any hierarchical level of Rubelli, as well as to collaborators, agency workers, interns and consultants (collectively, the "**Recipients**").

2) DEFINITIONS

Recipients	The persons indicated in section 1.2
Work context	This means the current or past work or professional activities through which information on Breaches is acquired.
Public disclosure	This means making information on Breaches public through the press, electronic means or other means of dissemination.
Facilitator	This means the person who assists the Reporting Person in the Reporting process, operating in the same work context.
Reported Person	This means the natural or legal person mentioned in the Report as the author of, or involved in, the Breach.
Whistleblowing Platform	This means Rubelli's internal Reporting channel managed by external, independent and specialised consultants identified by the Company, whose staff is adequately trained to manage the whistleblowing Reporting channel.
Policy	This means this Policy.
Retaliation	This means any conduct, even if only attempted or threatened, carried out because of the Report and which causes unjust harm to the Reporting Person.
Report	This means the written or oral communication of information on Breaches.
Internal report	This means the written or oral communication of information on Breaches, submitted through Rubelli's Whistleblowing Platform.

External report	This means the written or oral communication of information on Breaches, submitted through the channel established by the National Anti-Corruption Authority (ANAC).
Anonymous report	This means a report from which it is not possible to identify the Reporting Person.
Reporting Person	This means the natural person who makes the Report of Breaches acquired in their own Work context.
Breaches	This means conduct, acts or omissions that harm the public interest or the integrity of Rubelli.

3) PROVISIONS

3.1) Who is a Reporting Person and what may be reported?

The Reporting Person is defined by law as the natural person who makes the Report or Public disclosure of information on Breaches acquired in the course of their own Work context.
The Reporting Persons may be the following:

- all Recipients, that is to say directors, collaborators, agency workers, interns and consultants;
- persons whose employment relationship has ended at the time the Report is made, where the information was obtained during the employment relationship;
- persons who have applied for a job within Rubelli, where the information was obtained in the course of such application;
- employees and collaborators of Rubelli's suppliers;
- shareholders and persons with administrative, management, control, supervisory or representation functions, even where such functions are exercised on a merely de facto basis.

Reports may **concern conduct, acts or omissions (including suspected ones) consisting of**:

- unlawful conduct within the meaning of Legislative Decree No. 231/2001 or Breaches of the organisation, management and control model adopted by the Company pursuant to Legislative Decree No. 231/2001;
- administrative, accounting, civil or criminal offences;
- offences falling within the scope of European Union or national acts relating to the following areas:
  - financial services, products and markets and the prevention of money laundering and terrorist financing;
  - product safety and compliance;
  - environmental protection;
  - public health;
  - consumer protection;
  - protection of privacy and personal data and security of networks and information systems;
  - public procurement;
  - transport safety;
  - conduct harming the financial interests of the European Union or the European internal market.

In addition, ethics or compliance issues may be reported where they constitute suspected Breaches of the Company's Code of Ethics and Conduct or Breaches concerning privacy.

3.1.1) Excluded reports

Communications relating exclusively to the following may not be the subject of a Report under this Policy:

- disputes, claims or requests linked to a personal interest of the Reporting Person;
- the individual employment or collaboration relationships of the Reporting Person with the Company or with hierarchically superior figures;
- aspects of the private life of the Reported Person with no connection, direct or indirect, to the business and/or professional activity.

Spurious, defamatory or slanderous Reports are also not permitted, nor are those concerning Breaches that the Reporting Person knows to be unfounded.

3.2) Protection of the Reporting Person from Retaliation

The Reporting Person is protected against Retaliation if, at the time of the Report, **they had reasonable grounds to believe that the information on the Breaches reported was true** and fell within the areas described in section 3.1.

Retaliation means any conduct, act or omission, even merely attempted or threatened, which causes or may cause unjust harm to the Reporting Person. By way of example, the following constitute forms of Retaliation: dismissal, suspension, demotion (downgrading of duties), failure to promote, change of duties, adoption of disciplinary measures.

The Reporting Person is protected together with all persons defined as "**Facilitators**", that is to say persons operating in the same working and professional Context as the Reporting Person and who have assisted the Reporting Person in making the Report.

Also protected, in certain circumstances indicated by law, are the **colleagues** and the **relatives** of the Reporting Person.

3.3) Confidentiality

3.3.1) Accounting records and record-keeping

Reporting Persons are guaranteed the utmost confidentiality within the internal Reporting system.

The **elements capable of identifying the Reporting Person may be disclosed only with the latter's consent**. However, such elements may be communicated to the judicial authority, in the manner and within the limits provided for by the code of criminal procedure.

The elements of the Report, the related checks and analyses and all the reference documentation will be used and retained exclusively for the purposes of the investigation into the Report itself and will be retained for the time necessary to process the Report and in any event no longer than five years from the date of communication of the final outcome of the Reporting Policy, in compliance with confidentiality obligations.

If they so wish, the Reporting Person may choose to make the Report **anonymously** and remain anonymous throughout the Report assessment process.

3.4) Protection of personal data

The personal data collected on the occasion of the Report and during the subsequent investigation procedure may be used for administrative purposes, in particular for the management of the register of Reports.

The personal data will be processed in accordance with the legal provisions, in particular by adopting appropriate technical and organisational measures and processing the data in accordance with regulatory obligations, for the entire duration of the investigation procedure, in compliance with the rights of the persons concerned.

Detailed information on the processing of personal data carried out in the management of reports is provided in the dedicated Whistleblowing Privacy Notice, prepared pursuant to Articles 13 and 14 of Regulation (EU) 2016/679.

3.5) Reporting Policy

3.5.1) How to Submit a Report

Internal reports may be submitted by accessing Rubelli's Whistleblowing Platform through the related "BDO Italia" platform, accessible via the web, from any device, from the dedicated site https://digitalroom.bdo.it/Rubelli.

The Whistleblowing Platform allows Reports to be submitted both in writing and by voice messages.

The Whistleblowing Platform guarantees high security standards through the adoption of appropriate protection and IT security mechanisms, aimed at safeguarding Reporting Persons as regards the security and confidentiality of the data.

The Whistleblowing Platform is managed by the Report Managers (identified as members of the Supervisory Body and the Human Resources Manager) appointed by the Company, whose members are specifically trained to manage Reports and have the autonomy necessary to manage the channel, in accordance with legal requirements.

The Platform is accessible from any device with an internet connection.

The personal data transmitted through the Whistleblowing Platform are processed in accordance with legal provisions, ensuring an adequate level of data protection, including through technical and organisational

measures suitable to protect the confidentiality of the Reporting Person, the Reported Person and any other person mentioned in the Report.
The management of the Reports received on the Whistleblowing Platform is entrusted to the **Report Managers** identified by the Company.
Where the nature or specificity of the subject matter of the Report so requires, the persons in charge of its management may avail themselves of the support of further internal or external experts with specific technical expertise in the matter covered by the Report (so-called subject matter experts), in compliance with the principles of confidentiality and data protection provided for by applicable legislation.
The Reporting Person is invited to use the Whistleblowing Platform to make Reports, in order to enable Rubelli to ascertain the circumstances of the Reports and take the consequent measures.
In any event, Rubelli informs that the Reporting Person may make:

- an **External report** (to the National Anti-Corruption Authority (ANAC)); or
- a **Public disclosure** (through the press, electronic and dissemination means);

while enjoying the protection from Retaliation granted by law to Reporting Persons, if the following conditions are met:

- the Reporting Person has already made an internal Report and it has not been followed up;
- the Reporting Person has reasonable grounds to believe that, if they made an internal Report, it would not be effectively followed up or that the Report itself could give rise to the risk of Retaliation;
- the Reporting Person has reasonable grounds to believe that the Breach may constitute an imminent or manifest danger to the public interest.

Reports made orally are, with the prior consent of the Reporting Person, documented by recording on a device suitable for storage and listening or by written record; in the case of a direct meeting, a specific written record is drawn up, which the Reporting Person may verify, rectify and confirm by signature.

As an alternative to the Whistleblowing Platform, the Report may also be made in person, through a direct meeting with the Human Resources Manager, arranged within a reasonable time from the Reporting Person's request.

3.5.2) Information to be provided when making a Report

The Report must be made **in good faith on the basis of precise factual elements**.
The Reporting Person is invited to provide **all relevant information**, in particular by producing **written documents** (letters, reports, documents, etc.) or other **evidence**.
Forms of abuse of the Reporting system are prohibited, such as manifestly unfounded Reports made for the sole purpose of harming the reported person. Such Reports will not be taken into consideration and may entail the application of disciplinary sanctions.
In particular, it is recalled that **in the case of slanderous or defamatory Reports**, the Reporting Person acting in bad faith may be held criminally liable and may be subject to disciplinary proceedings.
In case of doubt, it will always be possible to contact the Human Resources Manager.

3.5.3) Investigations following Reports

After submitting the Report, the Reporting Person receives:

- an acknowledgement of receipt of the Report within seven days of the date of receipt;
- any requests for clarification (where not all the data and information useful for assessing the merits of the Report are present).

The decision to undertake an investigation (control, audit or any other type of verification) is taken on a case-by-case basis after examining the seriousness of the alleged facts and the accuracy of the Report. The decision is taken as quickly as possible depending on the specific features of the Report, and in any event a response is given to the Reporting Person within three months of the date of confirmation of receipt of the Report.

The investigation into the Report is carried out under the coordination of external consultants previously identified by the Company, using internal and, where necessary, external resources, which act with professionalism, diligence and independence, preserving the confidentiality of the investigation at all times.

3.6) Conflict of interest

Where a Report Manager is in a situation of conflict of interest with respect to the Report — for example as the reporting or reported person — its management is entrusted to another appointed person without such a conflict.

4) IMPLEMENTATION OF THE POLICY

4.1) Communication

The Human Resources Manager is responsible for the communication and dissemination of this Policy.
The document is also made available on the Company's website, so as to ensure its accessibility to external stakeholders as well.
For any doubts or requests for clarification regarding the Policy, Recipients are invited to contact the Human Resources Manager, who will provide support and operational guidance.

4.2) Training

The Company ensures information and training activities on this Policy, committing to at least one meeting per year.