

**WHISTLEBLOWING PROCEDURE**

<b>Phase</b>	<b>Corporate Body</b>	<b>Date</b>
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Approval	Board of Directors	17 December 2019
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## CONTENTS

1. INTRODUCTION .....	2
2. DEFINITIONS .....	2
3. PURPOSE AND SCOPE OF APPLICATION .....	4
4. ONLINE WHISTLEBLOWING PORTAL.....	4
4.1. HANDLING OF THE DISCLOSURE .....	5
4.1.1. Register of the Disclosures .....	5
4.1.2. Preliminary Investigation .....	5
4.1.3. Periodic reporting by the Supervisory Board to Corporate Bodies .....	7
5. DISCLOSURES MADE WITH WILLFUL INTENT OR GROSS NEGLIGENCE .....	7
6. DISCIPLINARY SYSTEM.....	8
7. CONFIDENTIALITY GUARANTEES .....	8
8. UPDATES OF THE PROCEDURE .....	9

### 1. INTRODUCTION

When **Law n. 179 of 30 November 2017** took effect, IGD SIIQ S.p.A. (hereinafter also the “**Company**” and/or “**Parent Company**”) adopted a new “whistleblowing” procedure which makes it possible for top management, subordinates and third parties to anonymously report illicit or potentially illicit behavior, in accordance with Legislative Decree n. 231/2001, as well as other applicable laws, based on specific, concurring facts involving the IGD Group.

### 2. DEFINITIONS

- **Code of Conduct:** the document approved by the Company’s Board of Directors on 23 March 2006, and updated in 2010 and lastly in 2020. The Code of Conduct defines

the standards and principles guiding and shaping IGD's relationships with its stakeholders. The Directors, the employees and all those who collaborate with IGD are bound by the standards and provisions found in the Code of Conduct which is applied to all IGD Group companies in Italy and Romania. The document can be found on the Company's website at <http://www.gruppoigd.it/governance/etica-dimpresa/codice-etico/>

- **Addressees and/or Whistleblower:** those who carry out roles, including de facto, as managers, directors, administrators or with control functions in the IGD Group, or their subordinates or those subject to their supervision (for example: directors, employees, managers, middle managers and blue collar workers), as well as third parties in general (for example: consultants, staff members, clients, suppliers, agents, attorneys, stakeholders).
- **Legislative Decree n. 231/2001 and/or the Decree:** is Legislative Decree n. 231 of 8 June 2001, governing the "*Administrative liability of legal persons, companies, and associations with or without legal personality, as per Art. 11 of Law 300 of 29 September 2000*", as amended ".
- **Organizational Model:** the document approved by the Company's Board of Directors as of 2006 with a view to building a structured, internal system of rules, procedures, tools and controls in order to ensure the efficacy and effectiveness of the activities, as well as prevent commission of the crimes referred to in Legislative Decree n. 231/2001. The document can be found on the Company's website at <http://www.gruppoigd.it/governance/etica-dimpresa/modello-organizzativo/>.
- **Supervisory Board and/or SB:** the Supervisory Board of the Parent Company, called for in Art. 6 of the Decree, which is charged with ensuring that the Organizational Model works and is complied with.
- **Anticorruption Policy:** the document approved by the Company's Board of Directors on 17 December 2019 in order to guarantee compliance with the laws and international best practices, as well as prevent and fight corruption, while fostering a culture of legality.

- **Whistleblowing Register:** the register maintained by the Parent Company's Supervisory Board (hard copy or digital) in which each claim made by a Whistleblower is recorded, along with the steps taken and any and all information or documentation deemed useful (for example: date on which the Disclosure was received, the way in which it was received, if the Disclosure was made anonymously or not, topic of the Disclosure, as well as the outcome of the Preliminary Investigation).
- **Disclosure:** any and all communications submitted by the Whistleblower relating to illicit, even potentially illicit, conduct as per Legislative Decree n. 231/2001 and any other applicable laws, based on specific, concurring facts that the Whistleblower gained knowledge of.

### 3. PURPOSE AND SCOPE OF APPLICATION

This whistleblowing procedure (hereinafter the: "**Procedure**") governs the way the disclosures of irregularities, improper conduct and problem areas worthy of mention or further investigation are communicated and handled in order to ensure that all the steps deemed opportune are taken (including sanctions) and all the measures needed to prevent any recurrences are implemented.

The reports may involve violations, known or suspect, of the law, the Organizational Model, the Code of Conduct, the Anticorruption Policy, the corporate procedures, as well as any other self-regulation tool adopted by the IGD Group. The Procedure applies to all Addressees and calls for the confidentiality of the Whistleblower to be protected.

The Procedure takes effect as of the approval date of the Parent Company's Board of Directors for an indefinite period of time, without prejudice to any amendments, additions or substituted procedures.

### 4. ONLINE WHISTLEBLOWING PORTAL

The Company developed the following communication channel to be used for submitting disclosures:

- Through a link in the section <http://www.gruppoigd.it/governance/etica-dim-presa/whistleblowing/> on the Company's website the Whistleblower will find a step-by-step

guide to the reporting process which includes a series of questions, mandatory and optional, relating to facts, timing, economic dimension of the incident, generalities of the damaged party (optional), other supporting information, with a view to eliminating any irrelevant disclosures from the beginning. After the Disclosure is submitted, the Whistleblower will receive a confirmation notice.

This Disclosure will be sent to an e-mail address that can be accessed only by members of the Parent Company's Supervisory Board who will be notified immediately via e-mail.

In the event it is not possible to submit the Disclosure online, any reports sent in a closed envelope, with "**personal confidential**" written on it, to Via Trattati Comunitari Europei 1957-2007, n. 13 in Bologna to the attention of IGD's Supervisory Board, will also be examined.

#### **4.1. HANDLING OF THE DISCLOSURE**

##### **4.1.1. Register of the Disclosures**

The Parent Company's Supervisory Board will record each Disclosure received in an specific "Register of the Disclosures" (digital or hard copy) and note each Disclosure deemed relevant under Legislative Decree n. 231/2001, as well as the investigations made, any other useful information and documentation (for example: date on which the Disclosure was received, the way it was received, topic of the Disclosure, as well as the outcome of the Preliminary Investigation). The Parent Company's Supervisory Board will keep all the documentation relating to the Disclosures submitted in the Register of the Disclosures for a period of 5 years from the time the Preliminary Investigation is completed in the event no further investigations/procedures are needed or for 10 years after the conclusion of any pre-litigation or disputes.

Only the members of the Parent Company's Supervisory Board may access the documents or the Register of the Disclosures unless requested otherwise by the courts or other authorities.

##### **4.1.2. Preliminary Investigation**

Once the Disclosure is received, the Parent Company's Supervisory Board will independently carry out an initial examination of the allegation received. In the event the Board

finds that the Disclosure does not involve conduct considered illicit under Legislative Decree n. 231/2001, the Supervisory Board will note its findings in the Register and, without delay, advise the Chief Executive Officer, in his quality as Director in Charge of the Internal Control System - or a different corporate entity if the Disclosure presents a potential conflict of interest - who will independently carry out the verifications deemed opportune without prejudice to the confidentiality of the Whistleblower.

In the event the Disclosure involves conduct, even potentially illicit, deemed relevant under Legislative Decree n. 231/2001, after having noted the report in the Register, the Supervisory Board will further investigate whether or not the claim is founded including also with the support of the Supervisory Board of the subsidiary to which the Disclosure pertains and, consequently, determine whether or not further investigation is needed based on the information received (hereinafter: “**Preliminary Investigation**”).

The Preliminary Investigation may be made, at the discretion of the Parent Company’s Supervisory Board, also with the support of outside consultants and/or Internal Audit and/or the Division/Department involved depending on the topic of the Disclosure and the criteria and means deemed opportune, while always guaranteeing the confidentiality and privacy of the information handled and in compliance with the law.

The Preliminary Investigation will be completed in a maximum of 30 days, unless the nature and the subject of the investigation require more time.

Upon completion of the Preliminary Investigation the Parent Company’s Supervisory Board:

- **in the event of a founded Disclosure** describes, to the extent known, the circumstances that led to the incident, the underlying economic elements and proceeds with an initial assessment of any lack of adequate controls. In this instance, the Parent Company’s Supervisory Board, with the exception of any actions that need to be taken directly, will advise the opportune Company division of the investigation’s outcome, along with the Manager involved (namely of the Whistleblower), with a view to assessing any disciplinary action and any other steps that need to be taken to protect the IGD Group.

- **in the event the Disclosure is found to be unfounded**, once it is decided that no further investigation is needed, will file the Disclosure and note the outcome in the Register of the Disclosures.

The steps taken by the Company as a result of the Disclosure must be carried out with the utmost impartiality and confidentiality by all the parties involved and in full compliance with the applicable laws relating to privacy, as well as the handling of personal data pursuant to Legislative Decree n. 196/2003 and EU Regulation 2016/679 of the European Parliament and Counsel dated 27 April 2016, in effect as of 25 May 2018.

The Supervisory Board will prepare a report about the Disclosure in which the outcome of the Preliminary Investigation is described, along with any decisions made by the Company (hereinafter the “**Final Report**”).

#### **4.1.3. Periodic reporting by the Supervisory Board to Corporate Bodies**

Every six months the Supervisory Board will inform the Board of Directors and the Board of Statutory Auditors as to the Disclosures received in the reporting period (including those deemed irrelevant for the purpose of Legislative Decree n. 231/2001 submitted to the Company), unless this could compromise an investigation that is still underway, and provide all the information included in the Final Report, pointing out any confirmed breach of the Model, any inadequacies of the internal control system, the economic impact of the incident (if known), as well as the improvements proposed (hereinafter: “**Periodic Reporting**”). Based on the content of the disclosure and the results of the investigation Internal Audit and the Anticorruption Unit may also be informed.

If deemed necessary, the Parent Company’s Supervisory Board may participate in the Board of Directors’ meetings and the Board of Directors may also convene the Supervisory Board in order to receive additional information.

## **5. DISCLOSURES MADE WITH WILLFUL INTENT OR GROSS NEGLIGENCE**

The sanctions called for in the Disciplinary System referred to in the Organizational Model are applied to those who, with willful intent or gross negligence, make disclosures that are unfounded.

This Procedure, which strives to provide the Whistleblower with maximum protection, is without prejudice to the criminal and disciplinary responsibility of the Whistleblower who makes **libelous or defamatory disclosures** pursuant to the Italian Criminal Code and Art. 2043 of the Italian Civil Code.

## 6. DISCIPLINARY SYSTEM

Without prejudice to any legal action taken to protect the Company, the failure to comply with the standards referred to in this Procedure which led to a confirmed violation constitutes an illicit act which is subject to the sanctions and disciplinary measures provided for in the Disciplinary System of the Organizational Model adopted pursuant to Legislative Decree n. 231/2001, as well as in the applicable provisions of the state collective labor agreement and/or other norms and/or contractual agreements.

The Disciplinary System expressly prohibits any acts of retaliation or discrimination of whistleblowers who file reports in good faith, as provided for in the section “*Internal Reporting to the Supervisory Board*” of the Organizational Model, specifically in the paragraph relating to Whistleblowing (anonymous reporting).

In order to prevent abuse and false reporting, all those who violate the measures designed to protect the whistleblower or who in bad faith, intentionally or as a result of gross negligence, files groundless reports is subject to the sanctions called for under the Company’s Disciplinary System.

## 7. CONFIDENTIALITY GUARANTEES

The Supervisory Board, to the extent of its responsibilities, guarantees the maximum confidentiality of the incidents and facts reported by using adequate means and methods to protect the identity and dignity of the persons mentioned in the reports, as well as the anonymity of the Whistleblowers so that the Whistleblower will not be subject to any type of retaliation and will not, at any rate, share the information acquired as part of the investigation and included in the Disclosures governed by this Procedure with third parties.



## **8. UPDATES OF THE PROCEDURE**

The Parent Company's Board of Directors is responsible for updating this Procedure.

The Procedure must be updated when:

- organizational changes take place which result in a change in the responsibilities assigned under the Procedure;
- the company's operating process or ways of operating change;
- there is a change in the law which impacts the activities described in this Procedure;
- other instances materialize which make it necessary to update the Procedure (for example, changes are made to Legislative Decree 231/2001, etc.).