



# Procedure

## Management of Whistleblowing reports

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## 1 Procedure outline

### 1.1 Procedure summary

<b>Type of document</b>	<ul style="list-style-type: none"> <li>• Procedure</li> </ul>
<b>Internal regulations referenced</b>	<ul style="list-style-type: none"> <li>• Legislative Decree 231/2001 Organizational, Management and Control Model</li> <li>• Code of Conduct</li> <li>• Anticorruption Policy</li> <li>• Disciplinary System</li> </ul>
<b>External regulations referenced</b>	<ul style="list-style-type: none"> <li>• ISO 37001:2016</li> <li>• Italian Civil Code</li> <li>• Italian Penal Code</li> <li>• EU Directive 2019/1937</li> <li>• Legislative Decree n. 24/2023</li> </ul>
<b>Related procedures</b>	<ul style="list-style-type: none"> <li>• Consolidated Statement of the Procedures Adopted by the Company</li> </ul>
<b>Issued</b>	<ul style="list-style-type: none"> <li>• 13 December 2023</li> </ul>

### 1.2 Procedure history

Version n°	Description	Date	Prepared by	Validated	Approved
1	Drafting of the procedure	17 December 2019	Legal Division	Supervisory Board	BoD
2	Update	08 August 2022	Legal Division	Supervisory Board	CEO
3	Drafting of the new format	02 August 2023	Grant Thornton Consultants	Operating Management	BoD
4	Update	13 December 2023	Legal Division	Supervisory Board	BoD

## 2 Objective and scope of application

### 2.1. Objective of the procedure

The purpose of this document is to define the roles and responsibilities, as well as the operating and control methods, connected to the whistleblowing procedures. This procedure governs the whistleblowing process in accordance with Legislative Decree n. 24 of 10 March 2023 and, therefore, provides the Whistleblower with the guidelines needed to report violations of domestic and/or Union laws, as well as conduct which violates the Organizational Model and/or the Code of Conduct, as well as any and all other self-regulation tools adopted by Gruppo IGD.

The Procedure applies to all Persons Concerned effective as from the date on which it was approved by the Parent Company's Board of Directors. The procedure is valid for an indefinite period of time, unless supplements or substitute procedures are issued.

This procedure strives to promote effective implementation of the internal control system.

For anything that is not expressly provided for herein, reference should be made to applicable legislation.

### 2.2. Scope of application of the procedure

All of Gruppo IGD's Italian companies which fall within the scope of the Whistleblowing Decree are subject to application of this procedure.

### 2.3. Organizational structures/figures involved

Supervisory Board  
Divisions and Departments involved  
Internal Audit  
Board of Directors  
Board of Statutory Auditors  
Anticorruption Division

### 2.4. IT Systems

Link to be used for filing reports: <http://www.gruppoigd.it/governance/etica-dimpresa/whistleblowing/>

## 3 Introduction

Legislative Decree no. 24 of 2023, "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of national laws*" took effect as from 15 March 2023 and introduced a new system for disclosing violations which is the same for both public and private entities.

This legislative decree – which repealed Law n. 179 of 2017 ("*Provisions for the protection of whistleblowers reporting breaches or irregularities of which they became aware of in the course of a public or private employment relationship*") – made it necessary, therefore, to revise this policy in order to comply with the new legislation.

## 4 Definitions

- **Anticorruption Division:** this is the Parent Company's Anticorruption Division instituted in accordance with the UNI ISO 37001:2016 standard for the management of alleged violations of relevant national and Union laws pursuant to Legislative Decree 24/2023, as well as relevant violations of the Code of Conduct and any other self-regulation tool adopted by Gruppo IGD, which are not listed as offences in the Whistleblowing Decree.
- **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.
- **Code of Conduct:** the document approved by the Company's Board of Directors on 23 March 2006, subsequently 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 <https://www.gruppoigd.it/en/governance/business-ethics/code-of-conduct/>
- **Company and/or Parent Company:** IGD SIIQ S.p.A.
- **Designated Person:** the Supervisory Board or the Anticorruption Division depending on whether or not the report was made pursuant to, respectively, Legislative Decree 231/2001 or Legislative Decree 24/2023 (including any disclosures made relating to violations of the Code of Conduct and any other self-regulation tool adopted by Gruppo IGD).
- **Disclosure:** any and all communications submitted by the Whistleblower relating to illicit, even potentially illicit, conduct as per the present procedure and any other applicable laws, based on specific, concurring facts that the Whistleblower gained knowledge of.
- **Legislative Decree n. 24/ 2023 and/or the Whistleblowing Decree:** the Legislative Decree n. 24 of 15 March 2023, "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union laws and provisions relating to the protection of persons reporting breaches of national laws*", and subsequent amendments and additions.
- **Legislative Decree n. 231/2001 and/or the 231 Decree:** the 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", and subsequent amendments and additions.
- **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 <https://www.gruppoigd.it/en/governance/business-ethics/organizational-model/> .
- **Person Concerned:** the person responsible for the alleged violation or the person who, at any rate, is implicated in the alleged violation.
- **Persons Concerned and/or Whistleblower:** these include employees, staff members, shareholders, those who have (including de facto) administrative, managerial, control, supervisory roles or represent the Company and other third parties who interact with the

company (including suppliers, consultants, brokers, etc), as well as interns or workers in probationary periods, potential hires and former employees.

- **Related Persons:** the persons subject to the same protections provided for in the Whistleblowing decree for the Whistleblower, including: (i) facilitators; (ii) persons who work with the Whistleblower and are linked to the latter as a result of a stable relationship of affection or kinship up to the fourth degree; (iii) colleagues of the Whistleblower who work in the same area and have a steady and ongoing relationship with the Whistleblower; (iv) entities owned by the Whistleblower or for which the latter works or entities active in the same work-related context.
- **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. The SB is also charged with managing the disclosures filed pursuant to Decree 231.
- **Whistleblowing Register:** the register maintained by the Designated Subject (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 ex-ample: 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).

## 5 Scope of Application

The violations which may be reported pursuant to the Whistleblowing Decree must involve behavior, acts or omissions which harm public interest or the integrity of public administrations or Gruppo IGD, and comprise:

1. Illicit behavior as defined in Decree 231 or violations of the Organizational Model, which are not included in the offences listed below (the “**231 Disclosures**”);
2. Offences which are subject to application of Union or national laws (as provided for in the Whistleblowing Decree) relating to the following sectors: public tenders; services, products and financial markets and prevention of money laundering and financing terrorism; product safety and compliance; transportation safety; environmental protection; protection from radiation and nuclear fallout; animal food safety and wellbeing of animals; public health; consumer protection; safeguarding privacy and protection of personal data, safety of networks and IT systems;
3. acts or omissions which harm the financial interests of the European Union, as indicated in the Whistleblowing Decree;
4. acts or omissions involving the domestic market, including violations of EU legislation relating to competition/antitrust and public funding, as well as violations of domestic legislation relating to corporate tax or mechanisms used to obtain tax advantages which defeat the purpose of the applicable corporate tax law, as indicated in the Whistleblowing Decree;
5. acts or conduct which defeat the purpose of the Union provisions relative to the sectors referred to in 3), 4) and 5).

The illicit behaviors disclosed must also relate to situations, facts, circumstances that the Whistleblower became aware of as a direct result of a working relationship/collaboration and, therefore, also include the information which was acquired during and/or because of assigned work duties and/or as part of an ongoing collaboration, albeit random.

The procedure also covers illicit behavior pursuant to the Code of Conduct, as well as any other self-

regulation tool adopted by Gruppo IGD which are not listed as offences in the Whistleblowing Decree which, therefore, may also be reported.

## 6 Internal Reporting Channel

The disclosures should be addressed to the Designated Person or the Supervisory Board or the Anticorruption Division, depending on whether or not the disclosures are being made pursuant to Legislative Decree 231/2001 or Legislative Decree 24/2023, as well as violations of the Code of Conduct or any other self-regulation tools adopted by Gruppo IGD.

In accordance with the Whistleblowing Decree, the Company updated the internal reporting channel used to send reports to the Designated Person: on the Company's website, in the section <http://www.gruppoigd.it/governance/etica-dimpresa/whistleblowing/>, there is a link which, based on the type of disclosure, can be used to record a message or submit a written report which then guides the Whistleblower through a series of questions, mandatory and optional, which relate to the facts, timing, size of the transaction connected to the incident, details of the damaged party (optional), other supporting elements in order to eliminate any immaterial disclosures from the beginning.

This system guarantees – including through the use of encryption – the confidentiality of the Whistleblower, the Person Concerned and any persons mentioned in the Report, as well as the content of the Report and the relative documentation.

The platform makes it possible for the Whistleblower to remain in contact with the Designated Person while the Report is being assessed, provide clarifications and/or additional documentation through a messaging platform which guarantees confidentiality or anonymity.

Nonetheless, it's important to bear in mind that submitting an anonymous report could make any assessments of the conduct reported and the discussions between the Designated Person managing the disclosure and the Whistleblower more difficult and, consequently, undermine the usefulness of the Report.

The Report may also be made orally to the Designated Person during a meeting requested by the Whistleblower.

The oral disclosure, subject to the permission of the Whistleblower, is documented by specific personnel who record and listen to it or take minutes. The content of the report is verified, corrected and confirmed by the Whistleblower by signing it.

In the case of disclosures made using the IT platform, the system automatically generates a numeric code associated with each disclosure or ticket which is used to confirm reception of the disclosure itself. The Whistleblower who uses the IT platform may, at any time, use the ticket number to verify the status of the disclosure, get updates, and/or add any additional information including by exchanging messages with the Designated Person (including anonymously when the IT platform was used anonymously).

## 7 Internal Whistleblowing Management

Internal Whistleblowing Management comprises the following phases:

- receipt of the Report;
- preliminary investigation (initial assessment of the Report);
- decision – making phase (verification of the Report and conclusion of the process);
- periodic reporting.

## 7.1 Receipt of the Report

Upon receipt of the Report, the Designated Persons, within the scope of their autonomy and independence, will:

- a) provide the Whistleblower with acknowledgement of having received the Report within seven days of the reception date (the online platform automatically provides a first acknowledgement of receipt once the Report is received);
- b) maintain conversations with the Whistleblower and request that the latter provide any additional information, if needed;
- c) diligently follow up on the Report received;
- d) provide feedback on the Report within three months of the date of the acknowledgement of receipt or, if this notice is not available, within three months of the end of the seven-day term following the filing of the Report.

The Designated Person will record each Report received in a specific “Register of the Reports” (digital or hard copy) in which all the investigations are noted, any other useful information and documentation (for example: date on which the disclosure was received, the way it was received, whether it was anonymous or not, topic of the Report, as well as the outcome of the Preliminary Investigation, etc..). The Designated Persons must, to the extent of their expertise, include all the documentation relating to the disclosures in the Register of the Reports.

The disclosures (and the related documentation) will be stored for the time needed to process them and, at any rate, for a period of not more than 5 years from the date on which the final outcome was disclosed. In the event that, as a result of the Report, judicial proceedings are undertaken the term will be extended to the conclusion of the latter.

Access to the documents and the Register of Reports is limited to the Designated Person unless a request is received from judicial or other authorities.

As provided for in Art. 4 of the Whistleblowing Decree, any Reports received by a party other than the Designated Person must be sent immediately (within seven days) to the latter and Whistleblower must be advised accordingly.

## 7.2 Preliminary Investigation

During the preliminary investigation, the Designated Person will verify and analyze the Report received.

More specifically, the preliminary investigation comprises the following activities:

- assessing whether or not the Whistleblower and the Report filed meet basic requirements, for example: the details of the person who submitted the Report, with regard to standing, the position held or function within the Group; a clear and complete description of the facts pertaining to the alleged incident referred to in the Report; the time and place where the alleged incident took place; other details or elements (such as rank or the department in which the activity is carried out) which make it possible to identify the subject (s) who committed the acts reported or to whom the reported facts may be attributed; any other parties who may have knowledge of the facts referred to in the Report; any documents which could confirm the validity of these facts; any and all other information which could provide useful feedback as to the existence of the facts reported;
- verification of the validity of the circumstances described in the Report, consistent with standards of impartiality and confidentiality, through any and all activities deemed opportune.
- exchange information with the Whistleblower in order to obtain clarifications or additional documentation;
- have discussions with or request documentation from the heads of the divisions involved and,



at any rate, anyone in a position to contribute to the investigation of the alleged incident, without prejudice to confidentiality;

- request support from the other competent structures involved including, when necessary, outside consultants.

### 7.3 Decision making phase

After the preliminary investigation in completed the Designated Person:

- will file the Report with adequate motivation if elements that are clearly and manifestly unfounded are found;
- will communicate the outcome of the investigation to the Company, the division deemed opportune given the subject of the Report, in order to assess any disciplinary action, including with respect to current labor laws and the applicable National Labor Contract, along with the relative Manager (of the perpetrator of the alleged violation described in the Report and any other actions deemed necessary to protect Gruppo IGD. Together with the company division affected by the violation, she may also develop an action plan in order to eliminate any weaknesses found, while also ensuring that the plan will be implemented.

The Designated Party must also inform the Whistleblower of the final outcome of the investigation. All the investigative activities carried out and the relative outcome must be documented, particularly with regard to the decisions made.

The actions taken by the Company as a result of the Report, must be carried out with the utmost impartiality and confidentiality of all the parties involved and full compliance with applicable laws relating to confidentiality, as well as the processing of personal data and protection of privacy pursuant to Legislative Decree n. 196/2003 and EU Regulation 2016/679 of the European Parliament and the Council of 27 April 2016, applicable as from 25 May 2018.

### 7.4 Periodic reporting by the Designated Person to Corporate Bodies

Every six months the Designated Person will inform the Board of Directors and the Board of Statutory Auditors as to the Disclosures received in the reporting period, unless this could compromise an investigation that is still underway, and provide all the information, 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 the Internal Audit Unit may also be informed.

If deemed necessary, the Designated Person will participate in the Board of Directors’ meetings as an independent party and the Board of Directors may also convene the Designated Party when deemed opportune in order to receive additional information.

The reporting above will be done in compliance with the mandatory confidentiality referred to in the Whistleblowing Decree.

**CTR:** the Designated Person ensures the correct storage of hard copy and/or digital disclosures, while also guaranteeing the confidentiality of the Whistleblower, the Person Concerned, as well as the content of the Report. The Designated Person will report to the Board of Directors (and the Board of Statutory Auditors) every six months on any disclosures received in the reporting period.

## 8 Disciplinary System

Without prejudice to any and all legal actions taken to protect Gruppo IGD, in compliance with current law, the single National Labor Contracts and other internal regulations, in the event of disclosures

made in bad faith (slandorous or libelous) or illicit/irregular conduct, disciplinary action will be taken against:

- anyone who is responsible for any acts of retaliation or discrimination or prejudice, direct or indirect, involving the Whistleblower for reasons connected to, directly or indirectly, the Report;
- the Person Concerned, to the extent of any responsibilities found;
- anyone who violates the mandatory confidentiality referred to in the procedure, without prejudice to other liabilities contemplated in the law;
- any employees, in accordance with the law, who filed an unfounded Report with intent or gross negligence.

Any disciplinary actions taken will be proportionate to the scope and seriousness of the illicit conduct found which could result in, for the most serious offences, termination of employment, without prejudice to other civil or criminal liabilities.

With regard to third parties (partners, suppliers, consultants, agents, etc.), the legal remedies and actions will be applied, along with any contractual clauses included in the respective agreements. For further information, refer to the Company's Organizational Mode and Disciplinary System.

## **9 Confidentiality Guarantees for the Whistleblower**

Without prejudice to the confidentiality guarantees called for in the Whistleblowing Decree, the identity of the Whistleblower and any and all information which could directly or indirectly cause the identity to be revealed may not be shared, without the express consent of the Whistleblower, to persons other than those who are authorized to receive or follow-up on the reports except in cases where confidentiality is not enforceable by law (such as, for example, criminal, tax or civil investigations, audits made by control bodies).

With regard, specifically, to the disciplinary proceeding, the identity of the Whistleblower may not be revealed when any potential disciplinary action is based on investigations which are separate and in addition to the Report, even if made as a result of the latter. If the potential disciplinary action is based, wholly or in part, on the Report and the identity of the Whistleblower is indispensable to the defense of the Person Concerned, the Report may be used as part of the disciplinary proceeding solely with the express consent of the Whistleblower. In this instance the Whistleblower will be notified in writing about the reasons for which the confidential information is being revealed.

## **10 Protective Measures**

Whistleblowers will not be subjected to any form of retaliation, discrimination or punishment, whether direct or indirect, for reasons directly or indirectly related to whistleblowing. Disciplinary measures include unjustified disciplinary actions, demotions without cause, workplace harassment, coercion, intimidation and/or any other type of mobbing related, directly and/or indirectly, to the Report made (as described in Art. 17 of Legislative Decree n. 24 of 2023), which effect the Whistleblowers' working conditions.

If the Whistleblower believes that she has been discriminated against for having reported an illicit act or irregularity she must submit a detailed report to the Designated Person who, if the claim is founded, must inform the competent structures, functions and bodies of the alleged discrimination. The protective measures will also be applied to anonymous reports if the Whistleblower was

subsequently identified and was subjected to retaliation.

These protective measures are also guaranteed for the Related Persons.

Gruppo IGD may also undertake appropriate disciplinary and legal measures, including to protect its rights, assets and image.

## 11 External reporting and public disclosure

Legislative Decree n. 24 of 2023 governs the conditions and ways that the Whistleblower may submit an external Report if one of the following conditions materializes:

- a. no reporting channel has been implemented at the place of employment, even if obligatory or, if it has been activated, does not comply with the law;
- b. the Whistleblower already filed an internal Report but there was no follow-up;
- c. the Whistleblower has reasonable grounds to believe that if an internal Report had been submitted, it would not have been effective or the Whistleblower might have been subjected to retaliation;
- d. the Whistleblower has reasonable grounds to believe that the violation may constitute a clear or present danger to the public interest.

In order to use this external reporting channel, refer to ANAC's guidelines and official website: <https://www.anticorruzione.it/-/whistleblowing>.

The Whistleblower may also make a direct public disclosure, pursuant to Art. 15 of Legislative Decree n. 24 of 2023, when:

- a. the Whistleblower has already filed both an internal and external report, including directly, and no feedback was received in the timeframe indicated in the measures adopted governing the responses to these disclosures;
- b. the Whistleblower has reasonable grounds to believe that the violation may constitute a clear or present danger to the public interest;
- c. the Whistleblower has reasonable grounds to believe that the external whistleblowing may involve a risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as where evidence may be hidden or destroyed or there are reasonable grounds to suspect that the recipient of the disclosure is colluding with the perpetrator or involved in the violation.

The choice of the reporting channel is, however, not up to the discretion of the Whistleblower insofar as **the internal channel is the priority channel** and, only if one of the conditions above materializes, may an external and/or public channel be used.

## 12 Update 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.).