

UNOAERRE	WHISTLEBLOWING PROCEDURE	PWB01
		Rev. 2 of 26/02/2026

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Par.	SUMMARY OF REVISIONS TO THE WHISTLEBLOWING PROCEDURE
1	Paragraph updated
3	<i>Added : INF04_WB_ Information on personal data of the Reporting Officer</i>
5.1	Addition of specification 5.1 about the Reporting Officer
6.1.1 - 6.1.2 - 6.1.3	Paragraphs modified and updated
6.11	Paragraph updated
6.14	Paragraph updated

Verified by RSGA Valentina Matteini		Approved by the BoD M. Cristina Squarcialupi	
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1 PURPOSE

This procedure governs the process of receiving and processing UNOAERRE INDUSTRIES Spa's reports (so-called whistleblowing), adopted following an informational consultation and after hearing the views of the Unified Union Representatives (RSU) pursuant to Article 4 of Legislative Decree 24/2023, in compliance with applicable regulations and ANAC Guidelines 1/2025.

The document intends to encourage the reporting of unlawful conduct occurring in a work context, ensuring the reporting person anonymity, protection from retaliation and the possibility of proceeding with the report.

This procedure, established following prior consultation with the RSU, constitutes an internal organizational provision and a fundamental measure for the prevention of corruption.

2 AREA OF APPLICATION

2.1 Topics to be reported

Concerns can be reported through the Whistleblowing channel in accordance with Art. 2 (letter a) and, in summary, as follows:

- violations of company policy principles and internal company regulations;
- violations of laws and regulations;
- violations of measures taken by the authorities;
- violations of Legislative Decree 231/2001 and of company procedures;
- violations of human rights.

Reports other than those described above will not be processed, in particular those referring to:

- requests, claims or complaints of commercial nature;
- disputes, claims or requests linked to a personal interest of the whistleblower or the person making a complaint to the judicial or accounting authorities;
- disputes, claims or requests relating exclusively to one's individual employment relationships, or relating to the employment relationships with hierarchically superior persons;
- reports of violations already mandatorily regulated by European Union or national acts;
- reports of breaches in matters of national security.

2.2 Who can make a Report and who enjoys legal protection

The subjects having any relationship with UNOAERRE INDUSTRIES Spa and who can submit a report are:

- employees;
- the owners of a collaboration relationship;
- workers or collaborators;
- freelancers and consultants;

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- volunteers and trainees, paid and unpaid;
- directors, executives, other members of corporate bodies, management, non-employee third parties such as business partners, suppliers, customers, auditing firms;

For further details on the protected subjects, see Article 3 of Legislative Decree 24/2023, points 4 and 5, such as, but not limited to, facilitators and colleagues of the whistleblower.

3 REFERENCES

Legislative Decree No. 24 of 10/03/2023

ANAC Resolution No. 311 of 12/07/2023

IWB01_Operational instruction for the Reporting Officer

PWB01_R01 Whistleblowing form_to be included in envelope 2

PWB01_R02 Whistleblowing form_to be included in envelope 1

INF01_WB Information on personal data of the reporting person

INF02_WB Information on personal data of the person concerned

INF03_WB Information on personal data of Third party

INF04_WB Information on personal data of the Reporting officer

DPIA (Data Protection Impact Assessment)

4 TERMS AND DEFINITIONS

External Whistleblowing Report: the written or oral communication of information on violations, submitted through the external reporting channel set up by ANAC;

ANAC: National Anti-corruption Authority;

Reporting Person: (or “whistleblower”): the natural person who makes the report or public disclosure of information on violations acquired in the context of his or her work;

Reporting Officer: Person responsible for the handling of the reports appointed by the company;

RSGA: Environmental Management System Manager;

Person concerned: the natural or legal person named in the report as the person to whom the violation is attributed or as a person otherwise involved in the reported violation;

5 RESPONSIBILITIES

The updating of this procedure is the responsibility of the legal department.

The responsibilities for the application of this procedure are described in detail below.

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5.1 The Reporting Officer

1. The Reporting Officer is **Attorney Chiara Lucci**, who can be reached at the following phone number: +39-0575 295519
2. Autonomy and Independence: to the governing body (Board of Directors) may not be granted supervisory powers on the handling of reports. The final decision regarding the investigation is left to the full discretion of the Reporting Officer.
3. Substitution and Conflict of Interest: A "Substitute Reporting Officer" has been designated in the person of Mr. Stefano Bartolini, who can be reached at the following phone number: +39-3478931678. The reporting person may direct the report directly to the substitute if they believe the primary Officer has a conflict of interest.
4. Absence: The substitute also steps in in the event of the primary Reporting Officer absence lasting more than seven days.

6 OPERATING PROCEDURE

The Company, having consulted the trade union representatives or organisations, has set up an internal whistleblowing channel that ensures the confidentiality of the identity of the whistleblower, the person concerned and the person in any way mentioned in the report, as well as the content and documentation connected with the report. The internal person in charge of handling the reports is the Reporting Officer, in compliance with the data protection legislation.

The process consists of the following phases: receipt of reports, preliminary examination, preliminary investigation and closing of reports.

6.1 Receipt of reports

6.1.1 Internal Reporting Channels: IT Platform

The internal whistleblowing process is carried out on the WhistleblowingIT platform, freely accessible from the Company's home page at the link: <https://unoaerre.whistleblowing.it/#/>

and can be carried out from any digital device (PC, tablet, smartphone), either from outside or inside the company, as long as it is not connected to UNOAERRE's internal network, as the company has disabled all tracking logs at <https://unoaerre.whistleblowing.it/#/>.

The reporting person will follow the procedure indicated within the platform.

After having filled in the report and sent it, the reporting person you will receive a 16-digit numeric code identifying the report; this code is needed to gain further access to the report, to check the replies received, and to talk to the person handling the report.

The identification data of the reporting person are stored in encrypted form and are accessible only to the Reporting Officer. The Reporting Officer can access detailed information on the reports received only after logging in to his reserved area.

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6.1.2 Internal reporting channels: regular mail

The Company, in addition to the above-mentioned platform, allows reporting through another internal channel, i.e. the ordinary mail channel. The whistleblower, after having filled in PWB01_R01 "Whistleblowing form- to be included in envelope 2" (also published on the website) must send it in the following way:

the report must be placed in two sealed envelopes, the first of which must contain the PWB01_R02 "Whistleblowing form_to be inserted in envelope 1" with the identification data of the whistleblower together with a copy of the identification document, while the second must contain the report made by means of the PWB01_R01 "Whistleblowing form_to be inserted in envelope 2"; both envelopes must then be placed in a third sealed envelope marked **"Reserved to the Reporting Officer"** and sent to the address **"Loc. SAN ZENO STRADA E n° 5, 52100 Arezzo"**.

The envelope addressed to the Reporting Officer, awaiting dispatch to the same, is kept by the Security Officer under lock and key and, once delivered, the Reporting Officer enters it in the register of the IT platform, keeping the paper documentation under lock and key.

The company will also evaluate any anonymous reports received.

6.1.3 Verbal Reporting Channel

The whistleblower may submit reports verbally through:

In-person meeting: by requesting an in-person meeting with the Whistleblower Reporting Officer by telephone at the number +39-0575 295519 or with the Substitute Reporting Officer at +39 3478931678.

During the in-person meeting, the Reporting Officer may record the conversation, subject to the whistleblower's consent. If the whistleblower does not consent to the recording, at the end of the meeting the Reporting Officer will draft a transcript of the conversation and present it to the whistleblower for signature; the whistleblower may request changes or additions before signing. The meeting with the Reporting Officer will be conducted in a manner that ensures the whistleblower's confidentiality and will take place within a reasonable timeframe, including at an off-site location if necessary to ensure confidentiality.

Transcription and Verification: For each transcribed oral report, the whistleblower has the right to **review, correct, and sign** the transcript.

6.2 Content of reports

The reporting person makes reports by providing the information at his/her disposal based on well-founded reasons and truthful information. The subsequent steps of preliminary verification and investigation are facilitated by reports with precise and detailed content, such as, for example:

- Description of the facts reported, with an indication of the known circumstances (manner, time, place);
- Identification elements of the person(s) concerned as far as known;
- Indication of any other person(s) who can report on the facts that are object of complaint.

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- Indication, or if in possession, provision of any documents in support of the report, in addition, of course, to the identifying elements of the reporter (e.g. generalities and contact details), in cases where the option of anonymity has not been chosen.

In the event of unfounded reports, made in bad faith or with serious negligence, UNOAERRE INDUSTRIES Spa reserves the right to act in defence of its interests and to protect the injured parties.

6.3 Preliminary examination and management of conflicts of interest

The Reporting Officer is the entity in charge of handling the reports received both through the platform and through the ordinary mail channel; he/she provides feedback on the report within 7 days from receipt of the report, sends to the reporting person an acknowledgement of receipt and, within 3 months of the acknowledgement of receipt, or in the absence of it, within 3 months of the expiry of the 7-day period from the submission of the report.

The Reporting Officer handles the report received with diligence, impartiality and confidentiality. After receiving the report, he/she analyses its admissibility and eligibility and, if necessary, requests clarifications and additions from the reporting person. In the event of a conflict of interest between the main Reporting Officer and the reported case, as well as in cases of inability to perform the service, the main reporting Officer will request the intervention of the secondary Officer to activate the procedure.

In particular, after verifying that the reporting person is a person entitled to submit the report and also that the report is not manifestly unfounded, inadmissible or ineligible, the Reporting Officer proceeds to assess it by analysing in this order:

1. whether the conduct reported falls within those considered unlawful
2. whether it relates to the employment context
3. whether it was carried out in pursuit of the public interest.

In addition:

- if the report has precise, circumstantiated and verifiable content, and refers to relevant facts, he/she initiates the relevant investigation, which may, depending on the nature of the report, also involve external parties as well as company departments;
- if the report has unsubstantiated and/or unverifiable content and the reporting person cannot be reached to provide the necessary additions, he/she shall dismiss the case;
- if the report concerns facts that do not fall within the scope of this document (such as, by way of example but not limited to, complaints of a commercial nature, business proposals, marketing activities), he/she shall forward it to the competent function of the Company for handling the matter;
- if it is known that investigations are in progress by public authorities (e.g. judicial authorities and administrative

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bodies) on the reported facts, he/she shall refrain from dealing with the investigation;

- if the report relates to facts that were previously known and fully ascertained, and if the new report has not added further elements or aspects to what was already known, he/she shall set aside the report.

6.4 Investigation

Subsequently, the reporting Officer verifies the validity of the circumstances and carries out all the necessary activities, including interviewing the reporting person and/or any other persons who may report on the facts, also with the assistance, where necessary, of the corporate functions or of third-party technical experts.

6.5 Closing of the reports

If the report proves to be well-founded, given the nature of the breach reported, the reporting Officer shall:

- communicate the outcome of the investigation to the Board of Directors, for the measures falling within its competence;
- adopt any further measures and/or actions necessary to protect the Company.

Failure to carry out the investigative activity entails the reporting officer's own liability, which may be assessed by the competent Authority.

For the operational details of paragraphs 6.3, 6.4, 6.5 described above, a special instruction IWB01 "Operational instruction for the Reporting Officer" has been drawn up.

6.6 External reporting channel – ANAC'S PLATFORM

In addition to the use of internal channels (IT platform and regular mail), whistleblowing may also be carried out through the use of an external channel and in particular through the channel made available by ANAC at the link: <https://whistleblowing.anticorruzione.it/#/>.

The whistleblower uses ANAC's Whistleblowing channel only when the following circumstances occur:

- a) the internal reporting channel is not active or, even if activated, does not comply with the regulations;
- b) has already made an internal report and it has not been successfully followed up;
- c) has reasonable grounds to believe that, if he/she were to make an internal report, it would not be effectively followed up or that the same report could give rise to the risk of retaliation;
- d) has good reason to believe that the breach may constitute an imminent or obvious danger to the public interest.

Reports made through the external channel are managed by ANAC in accordance with the Regulation for the management of external reports and for ANAC's sanctioning power in implementation of Legislative Decree No. 24 of 10 March 2023 adopted by Resolution N. 301 of 12 July 2023.

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6.7 Public disclosure

The whistleblower may publicly disclose information on violations by making it available to the public through the press or electronic media or, in any case, through means of dissemination capable of reaching a large number of people.

The whistleblower in the case of public disclosure benefits from the protection and safeguards provided for by Legislative Decree 24/2023 if, at the time of public disclosure, the conditions provided for by law are met.

6.8 Protection of the confidentiality of the whistleblower

The identity of the whistleblower is protected in any context following the report, excluding cases of responsibility for slander and defamation under the Criminal Code or under Article 2043 of the Civil Code and cases in which anonymity cannot be invoked by law (e.g. criminal, tax or administrative investigations, inspections by supervisory bodies).

All those involved in the handling of the report may disclose neither the identity of the whistleblower nor other information from which this may be deducted, without the whistleblower's explicit consent.

To protect the whistleblower, the Company complies with the measures established by Legislative Decree 24/2023 Art. 12 (Obligation of confidentiality).

6.9 Retaliation - reversal of the burden of proof

The Company does not allow any form of retaliation or discriminatory measure, whether direct or indirect, affecting the reporting person's working conditions and carried out for reasons directly or indirectly linked to the whistleblowing. This protection applies if, at the time of the report, the person making the report had reasonable grounds for believing that the information reported was true, if the report falls within the scope of reportable offences and if this procedure and the legislation have been followed.

The cases constituting retaliation are listed in Article 17 (4) of Legislative Decree 24/2023.

6.10 Invalidity of retaliatory acts and reporting to ANAC

Retaliatory acts taken in violation of the regulations set out in Legislative Decree 24/2023 are null and void and persons who have been dismissed as a result of the report must be reinstated in their jobs pursuant to Article 18 L. 300/1970 and Article 2 Legislative Decree 23/2015.

In the event of retaliation directly related to the report, the whistleblower and other protected persons may inform ANAC of the retaliation they believe they have suffered.

A whistleblower who believes he/she has suffered discrimination or retaliation may give detailed notice thereof not only to ANAC, but also to the reporting Officer. The latter, having promptly assessed the existence of the charge, reports the alleged discrimination:

- to the Board of Directors
- to the Public Prosecutor's Office in the event of criminal offences.

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The whistleblower has the right to report the incident without prejudice to the trade unions or to the competent judicial authority.

Protection against retaliation are not guaranteed if the reporting person is found, even by a judgment of first instance, to be criminally liable for offences of defamation or slander or in any case for the same offences committed with the report to the judicial or accounting authorities, or if he/she is found to be civilly liable for the same offence in cases of malicious intent or serious misconduct; in this case, a disciplinary sanction is imposed on the reporting person or the whistleblower.

6.11 Sanctions for violation of the Whistleblowing legislation

Without prejudice to the other aspects of liability, in the event of non-compliance or violation of the regulations, ANAC shall apply to the person in charge the administrative pecuniary sanctions provided for in Article 21 of Legislative Decree 24/2023.

The company's disciplinary system is designed to impose sanctions for:

- Acts of retaliation or obstruction of reporting
- Violation of the confidentiality obligation
- **Failure to establish the reporting channel or the adoption of non-compliant procedures**
- **Failure to carry out the verification activities**
- The criminal and civil liability of the whistleblower for proven slander or defamation.

6.12 Whistleblower's Responsibility

The criminal and disciplinary responsibility of the whistleblower in the event of a slanderous or defamatory report under the Criminal Code and Article 2043 of the Civil Code remains unaffected. It is a source of responsibility also any form of abuse of this procedure, such as manifestly opportunistic reports and/or reports made with the sole aim of harming the person concerned or other persons, and any other misuse or intentional exploitation of the institution covered by this procedure.

6.13 Privacy policy

The personal, common and possibly particular data contained in the report are processed in compliance with the data protection regulations. This procedure and the internal reporting channel are periodically reviewed to incorporate changes and best practices.

The Company:

- adopts and makes a specific information notice for the whistleblower (INF01), for the person concerned (INF02) and for third parties (INF03), on the processing of personal data in the field of whistleblowing, published on the corporate website and made publicly available on company premises;
- carries out a Data Protection Impact Assessment (DPIA) with respect to the management of reports pursuant to Legislative Decree 23/2024;

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- It enters the Whistleblowing treatment into the Register of Treatment provided for in Article 30 of the EU Regulation 679/2016;
- Stipulates agreements pursuant to Art. 28 of EU Reg. with all third parties identified as data controllers for the processing of Whistleblowing data;
- Authorizes, pursuant to Art. 29 of EU Reg. 679/2016, all parties who will have access to the data, providing them with appropriate instructions;
- Implements all appropriate security measures to protect the data processed pursuant to Art. 32 of EU Reg. 679/2016.

Persons working in any position in the Company's organization are aware that Article 15 (1) (letter g) of GDPR does not apply with regard to the identity of the whistleblower, which may only be disclosed with the whistleblower's consent or when knowledge is indispensable for the protection of the person being reported.

6.14 Training courses

In addition to general training for all staff, the Reporting Officer and his/her substitute receive detailed training on:

- Whistleblowing and data protection legislation (GDPR)
- Management of conflicts of interest
- Principles of active listening and integrity.

7 DOCUMENTATION

The Reporting Officer, in cooperation with the Privacy Manager, shall ensure that reports and related documentation are kept for the time required to process the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure. The reports and related documentation shall be retained in compliance with the confidentiality obligations set out in Article 5 (par. 1) (letter e) of the GDPR and Article 3 (par. 1) (letter e) of Legislative Decree No. 51 of 2018.

8 DISTRIBUTION

This document and related documents are distributed on the company website and on physical notice boards located within the company.