

1 PURPOSE OF THE PROCEDURE AND REFERENCE REGULATORY CONTEXT

2 DEFINITIONS

3 OBJECTIVE SCOPE OF APPLICATION

4 INTERNAL SIGNALING CHANNEL

5 RECIPIENT OF THE INTERNAL REPORTING CHANNEL

6 MANAGEMENT OF INTERNAL REPORTING

7 PROTECTION MEASURES

8 CONFIDENTIALITY OBLIGATIONS RELATING TO THE IDENTITY OF THE REPORTER

9 DATA PROTECTION

10. SANCTIONS

11. EXTERNAL SIGNALING CHANNEL

12. INFORMATION AND TRAINING

1 PURPOSE OF THE PROCEDURE AND REFERENCE REGULATORY CONTEXT

This procedure applies to ESTECO SpA (hereinafter ESTECO) and has the purpose of implementing and regulating a reporting system relating to any irregularities that may emerge within the scope of the activity carried out by the Company. In particular, the procedure implements the provisions of the legislative decree of 10 March 2023, n. 24 (the “Whistleblowing Decree”) of *“implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national legislative provisions”*, who report violations of national or European Union regulatory provisions which harm the public interest or the integrity of the public administration or private entity, of which they became aware in a public or private working context.

The reporting system regulated here is also relevant for the purposes of Legislative Decree 8 June 2001, n. 231, which, with regards to internal reports, the applicable sanctions and the prohibition of retaliation in relation to them, refers to the aforementioned Decree.

The procedure also complies with the legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, relating to the protection of natural persons with regarding the processing of personal data.

In addition to the aforementioned regulatory provisions, the procedure was drawn up taking into account the provisions of:

- to. ESTECO Code of Ethics (hereinafter, “Code of Ethics”), in the version currently in force;
- b. Organization, management and control model adopted by ESTECO in the version currently in force.

2 DEFINITIONS

- ANAC: the National Anti-Corruption Authority
- Privacy Code: EU Regulation 679/2016 General Data Protection Regulation (so-called Data Protection Code), Decree 101/2018 which integrates Legislative Decree 196/03.
- Recipients: indicates the subjects designated by ESTECO, recipients and managers of Whistleblowing Reports, with the obligation of confidentiality on the information acquired.
- Whistleblowing Decree: the legislative decree of 10 March 2023, n. 24
- Directive: Directive (EU) 2019/1937
- GDPR: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/ EC (General Data Protection Regulation)
- Procedure or Whistleblowing Procedure: this procedure approved by the administrative body on 12 December 2023
- Reporter(s): those who have the right to make a Whistleblowing Report pursuant to the Whistleblowing Decree and, in general, this Procedure, including employees, collaborators, partners, people who exercise (even merely de facto) functions administration, management, control, supervision or representation of the Company and other third parties who interact with the Company (including suppliers, consultants, intermediaries, etc.) as well as interns or probationary workers, candidates for employment relationships and former employees
- Whistleblowing Report or Report: the report submitted by a Whistleblower pursuant to the principles and rules set out in this Procedure
- Anonymous Whistleblowing Report or Anonymous Report: Reports not containing details that allow or could allow, even indirectly, the identification of the Reporter
- Person Involved: the natural or legal person mentioned in the Report as the person to whom the Violation is attributed or as the person in any case implicated in the reported Violation
- Connected Persons: the subjects for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable and who are:
 - the facilitators;
 - people from the same working context as the Reporting person and who are linked to the same by a stable emotional or kinship bond within the fourth degree;
 - work colleagues of the Reporting person who work in the same work context and who have a usual and current relationship with the Reporting person;
 - entities owned by the Reporting person or for which the same person works or entities that operate in the same working context

3 OBJECTIVE SCOPE OF APPLICATION

The violations that can be reported pursuant to the Whistleblowing Decree must have as their object behaviors, acts or omissions that damage the public interest or the integrity of the public administration or private entity (i.e. ESTECO), of which the Whistleblower has come aware in the working context of ESTECO, and which consist of:

1. offenses that fall within the scope of application of European Union or national acts (as referred to in the Whistleblowing Decree) relating to the following sectors:
 - a. public procurement;
 - b. financial services, products and markets and prevention of money laundering and terrorist financing;
 - c. product safety and compliance; transport safety;
 - d. environmental Protection;
 - e. radiation protection and nuclear safety;
 - f. food and feed safety and animal health and welfare;
 - g. public health;
 - h. consumer protection;
 - i. protection of privacy and protection of personal data and security of networks and information systems;
2. acts or omissions that harm the financial interests of the European Union, as indicated in the Whistleblowing Decree;
3. acts or omissions relating to the internal market, including infringements of European Union competition and state aid rules, as well as infringements relating to the internal market linked to acts infringing corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable legislation on corporate tax, as indicated in the Whistleblowing Decree;
4. acts or behavior that frustrate the object or purpose of the provisions referred to in Union acts in the sectors indicated in numbers 3), 4) and 5).

The cases referred to in this Paragraph are also defined, below, as "Violations".

4 INTERNAL SIGNALING CHANNEL

The Company has activated in compliance with the provisions of the Whistleblowing Decree the following internal reporting channel which, through a specific platform adopted by ESTECO, allows the sending of reports in both written and oral form electronically and guarantees - also through encryption tools - the confidentiality of the identity of the Reporter, the Person Involved and the person mentioned in the Report, as well as the content of the Report and the related documentation:

LEGALITY WHISTLEBLOWING-Segnalazioni.net platform at <https://esteco.segnalazioni.net/>

The platform is accessible using any WEB-BROWSER

For greater confidentiality we suggest you:

- do not enter personal data that could lead to your identity in the description of the reported fact;
- do not use a company email address to register or receive notifications from the system;
- do not submit a report from your workstation.
- To ensure optimal protection of confidentiality and anonymity, use the TOR browser.

You are permitted to make Anonymous Whistleblowing Reports.

In this regard, it should be noted that the platform allows the Reporter to remain in contact with the recipients during the management of the Anonymous Report, being able to provide clarifications and/or documentary additions through a messaging system that guarantees their anonymity.

Nonetheless, it must be taken into account that sending an Anonymous Whistleblowing Report could make it more difficult to ascertain the reported conduct and the conversations between the recipients and the Reporter and therefore undermine the usefulness of the Report itself.

5 RECIPIENT OF THE INTERNAL REPORTING CHANNEL

BEING has identified a dedicated office as the recipient of the Reports, made up of personnel specifically trained in this regard.

If one of the recipients is a Person Involved in the Report, the Reporter may decide to address the Report only to the other, with the exclusion of the Person Involved in the Report.

6 MANAGEMENT OF INTERNAL REPORTING

6.1 Preliminary verification of the Report

Upon receipt of the Report, the Recipient:

- a. issues the Reporter with a notice of receipt of the Report within seven days of the date of receipt. However, the platform automatically provides - at the same time as sending the report - the release of a numerical code uniquely associated with the report itself. This numerical code - entered in the appropriate box on the platform's home page - allows the Reporter to verify the "status" of the report. Each update of the file by the Recipient also involves sending an email to the Reporter, who is then notified of the update;
- b. carries out a preliminary analysis of its contents, if deemed appropriate by the same also with the support of specialized external consultants, in order to evaluate its relevance in relation to the scope of application of the Whistleblowing Decree and, in general, of the Procedure;
- c. archive the Report if it considers that it is not admissible based on the provisions of the Whistleblowing Decree and this Procedure, such as for example:
 - manifests unfoundedness due to the absence of factual elements attributable to the typified Violations;
 - ascertained generic content of the report of an offense such as not to allow the understanding of the facts, or report of an offense accompanied by inappropriate or irrelevant documentation such as not to allow the content of the Report itself to be understood;
 - production of documentation only in the absence of reporting illicit conduct.

In this case, the Recipient, pursuant to the provisions of the Whistleblowing Decree and Par. 6.2. of this Procedure, must take care to justify the reasons for archiving in writing to the Reporter;

- d. takes charge of the management of the Report and takes action where appropriate to involve promptly
 - a. the Supervisory Body, in order to evaluate whether or not the Report qualifies as a 231 Report or as a Code of Ethics Report and must therefore be managed by the Recipient in concert and with the support of the Supervisory Body, in accordance with what provided for by Model 231;
 - b. the board of auditors, in order to evaluate - in a joint session - whether or not the Report qualifies as a Report falling within the competence of the supervisory body, in compliance with the regulations in force;

As required by the art. 4 of the Whistleblowing Decree, the Report submitted to a person other than the Recipient must be transmitted immediately (within seven days) to the Recipient, giving simultaneous notice to the Reporter.

6.2 Management of the Report

The management of the Report takes place in compliance with the provisions of this Procedure. In managing the Report, the Recipient carries out the following activities:

- a. maintains discussions with the Reporter and - if necessary - requests additions from the latter; in this regard, the platform allows the exchange of information and/or documents;
- b. provides diligent follow-up to the Reports received;

- c. provides feedback to the Report within three months from the date of the acknowledgment of receipt of the Report or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the Report.

The Recipient has the right to request the support of internal functions or specialized external consultants, in compliance with the confidentiality requirements established by the Whistleblowing Decree and this Procedure.

The Recipient also has the right to request clarifications and/or additions to the Person Involved during the performance of the Report management activities.

Furthermore, the possibility for the Reporter to provide further information in the event that the fact which is the subject of the Report is continued, interrupted or even worsened is reserved.

The Reports (and related documentation) are kept via the platform for the time necessary to process them and, in any case, no later than five years from the date of communication of the final outcome of the Report management process.

6.3 Internal investigation activities

In order to evaluate a Report, the Recipient may carry out the appropriate internal investigations necessary either directly or by appointing - without prejudice to the obligation of confidentiality - a person internal or external to the Company.

The Recipients enter information and/or documents via the platform, which allows the creation of a dossier for each case, in which the information and documentation relating to each Report are archived.

6.4 Closing of the Report

The evidence collected during internal investigations is analyzed to understand the context of the Report, to establish whether a significant Violation has actually occurred pursuant to this Procedure and/or the Whistleblowing Decree, as well as to identify disciplinary measures, measures suitable to remedy the situation that has been determined and/or to prevent a similar situation from recurring in the future.

Furthermore, where the commission of a Violation has been ascertained, Recipients may:

1. proceed with the establishment of a sanctioning procedure against the Person Involved, in compliance with the legislation, any applicable collective bargaining and Model 231;
2. evaluate - also together with the other competent company functions, the opportunity to initiate disciplinary proceedings against the Whistleblower, in the case of Reports in relation to which bad faith and/or merely defamatory intent are ascertained, also confirmed by the groundlessness of the same Report;
3. agree with the Board of Statutory Auditors affected by particular Reports - concerning issues relating to complaints pursuant to art. 2408 c.c. (complaints from members) – any initiatives to be undertaken before the closure of the Report itself;
4. agree, together with the company function affected by the Violation, on any action plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.

6.5 Communication of results and reporting

The results of the management activities of the Reports received and not archived, including the checks carried out and any sanctioning measures adopted, are summarized in a report, sent by the Recipients, every six months, to the administrative body.

The above reporting is drawn up and sent in compliance with the confidentiality obligations set out in the Whistleblowing Decree.

7 PROTECTION MEASURES

7.1. Protection measures to protect the Whistleblower

Reports must be made in good faith; The criminal liability of the Whistleblower remains unaffected if a Report constitutes the crime of slander or defamation or other types of crime and without prejudice to the cases of non-punishment referred to in the Whistleblowing Decree referred to in this Paragraph 7.1. and in Par. 7.2.

The Whistleblowing Decree provides for the following protection measures towards the Whistleblower and Related Parties:

- prohibition of retaliation for a Report;
- support measures, which consist of information, assistance and free consultancy from Third Sector bodies indicated in a list available on the ANAC website regarding the reporting methods and regulatory provisions in favor of the Reporter and the Person Involved ;
- retaliation protection, which includes:
 - the possibility of communicating to ANAC the retaliation that you believe you have suffered following a Report;
 - the provision of nullity of acts undertaken in violation of the prohibition of retaliation, to be enforced also in court;
- limitations of liability in the event of disclosure (or dissemination) of violations covered by the obligation of secrecy¹ or relating to the protection of copyright or the protection of personal data or information on violations that offend the reputation of the person involved or reported, if:
 - at the time of disclosure (or disclosure) there were reasonable grounds to believe that it was necessary to disclose the Breach;
 - the conditions referred to in the following paragraph 7.2 existed;
- limitations of liability, unless the fact constitutes a crime, for the acquisition of information on the Violations or for access to them;
- sanctions (as reported in this Procedure, within Par. 10).

7.2. Conditions for the application of protection measures

The protection measures listed above apply to the Reporter and Connected Parties provided that:

- a. at the time of the Report, the author of the Report had reasonable grounds to believe that the information on the reported or reported Violations was true and fell within the scope of application of the Whistleblowing Decree (as referred to in Para. 3 of this Procedure);
- b. the Report was made in compliance with the provisions of the Whistleblowing Decree.

The protection measures also apply in the case of Anonymous Reporting, if the Reporter was subsequently identified and suffered retaliation.

In particular, retaliation refers to the cases provided for by art. 17 of the Whistleblowing Decree, including the following cases, which are reported by way of example and not exhaustively:

- to. dismissal, suspension or equivalent measures;

¹ Except in the case of classified information, professional and medical secrecy and secrecy of the deliberations of the judicial bodies, for which the application of the relevant legislation remains unchanged.

b. the change of functions;

c. failure to renew or early termination of a fixed-term employment contract;

d. discrimination or otherwise unfavorable treatment;

And. the early termination or cancellation of the contract for the supply of goods or services.

This Paragraph 7.2 does not apply in cases of Code of Ethics Reports, for which the provisions of the Code of Ethics adopted by ESTECO, in the pro tempore version, do apply.

8 CONFIDENTIALITY OBLIGATIONS RELATING TO THE IDENTITY OF THE REPORTER

Without prejudice to the further confidentiality obligations provided for by the Whistleblowing Decree, please note that the identity of the Whistleblower and any other information from which such identity can be deduced directly or indirectly cannot be revealed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on Reports expressly authorized to process such data pursuant to Article 2-quaterdecies of the Privacy Code.

Furthermore, the following specific confidentiality obligations should be considered:

in criminal proceedings: the identity of the Reporter is covered by secrecy in the ways and within the limits set out in the art. 329 c.p.p.

in disciplinary proceedings a) the identity of the Reporter cannot be revealed, where the dispute of the disciplinary charge is based on investigations that are distinct and additional to the Report, even if consequent thereto;

b) if the disciplinary complaint is based, in whole or in part, on the Report and knowledge of the identity of the Reporter is indispensable for the defense of the accused, the Report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the Signaling the revelation of one's identity. In this case, notice is given to the Reporter by written communication of the reasons for revealing the confidential data.

9 DATA PROTECTION

The processing of personal data in the management of the internal reporting channel and the Reports received must be carried out in accordance with the GDPR and the Privacy Code.

The Company has defined its own model for receiving and managing internal reports, identifying technical and organizational measures suitable to guarantee a level of security adequate for the specific risks deriving from the processing carried out, based on an impact assessment on data protection.

The relationship with external suppliers who process personal data on behalf of the Company is governed by a data processing agreement which defines the duration, nature and purpose of the processing, the type of personal data and the categories of interested parties, the obligations and rights of the data controller.

The persons competent to receive or follow up on Reports pursuant to this Procedure must be authorized to process the personal data relating to the Reports.

Suitable information must be provided to Reporters and Persons Involved pursuant to articles. 13, 14 and 15 of the GDPR.

With reference to the exercise of the rights and freedoms of the interested party, in the event that the interested party is the Person Involved, the rights referred to in articles 12 to 23 of the GDPR cannot be exercised if an actual and concrete prejudice could result. to the confidentiality of the identity of the Reporter (see article 2-undecies of the Privacy Code) and/or the pursuit of the objectives of compliance with the legislation regarding the reporting of illicit conduct.

The exercise of rights by the Person Involved may therefore be carried out within the limits in which the applicable law allows it and following an analysis by the relevant bodies, in order to balance the need to protect the rights of individuals with the need to combat and prevent violations of the rules of good corporate management or of the applicable regulations on the matter.

Personal data that is clearly not useful for the processing of a specific Report are not collected or, if collected, must be deleted immediately.

10. SANCTIONS

Anyone who is responsible for one of the following conduct is subject to financial penalties (from 10,000 to 50,000 euros):

- carrying out acts of retaliation against the Reporter or Related Persons in relation to Reports;
- obstacle or attempted obstacle to making the Report;
- violation of the confidentiality obligations established by the Procedure and the Whistleblowing Decree;
- failure to establish reporting channels according to the requirements of the Whistleblowing Decree;
- failure to adopt a procedure for making and managing reports or failure to comply with the Whistleblowing Decree;
- failure to verify and analyze the Reports received.

Furthermore, the disciplinary sanctions provided for by Model 231 are applicable for all the conduct listed above. Furthermore, the imposition of a disciplinary sanction against the Whistleblower is envisaged when (outside of specific cases provided for by the Whistleblowing Decree) to the same: (i) even with a first degree sentence, criminal liability for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority or (ii) civil liability, for the same reason , in cases of fraud or gross negligence.²

This Paragraph 10 does not apply in cases of Code of Ethics Reports, for which the provisions of the Code of Ethics adopted by ESTECO, in the version in force pro tempore, do apply.

² Pursuant to the Whistleblowing decree, in the case under (ii) the application of pecuniary sanctions from 550 to 2,500 euros by the ANAC is also envisaged

11. EXTERNAL SIGNALING CHANNEL

The Reporter can make an external report via the channel established and accessible on the ANAC website of the following violations:

1. offenses that fall within the scope of application of European Union or national acts relating to the following sectors: public procurement; financial services, products and 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; protection of privacy and protection of personal data and security of networks and information systems;
2. acts or omissions detrimental to the financial interests of the European Union;
3. acts or omissions relating to the internal market, including infringements of European Union competition and state aid rules as well as infringements relating to the internal market linked to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation;
4. acts or behaviors that nullify the object or purpose of the provisions of the Union acts in the sectors indicated in the previous numbers.

It is specified that the use of the external reporting channel established at the ANAC can only take place if:

- the internal reporting channel indicated in the Procedure is not active;
- the Reporter has already made a Report to the channel indicated in the Procedure and it has not been followed up;
- the Reporter has reasonable grounds to believe that, if he/she made an internal Report through the channel provided for by this Procedure, the same would not be followed up or the Report could lead to the risk of retaliation;
- the Reporter has reasonable grounds to believe that the Violation to be reported may constitute an imminent or obvious danger to the public interest.

To use this external reporting channel or to resort to public disclosure, please refer to the guidelines and the official ANAC website.

This Paragraph 11 does not apply in cases of Code of Ethics Reports.

12. INFORMATION AND TRAINING

The information on this Procedure is made accessible and available to all, made easily visible in the workplace and also published in a dedicated section of the company website.

Information on the Procedure is also made available during the admission of members and hiring of an employee.

Training on whistleblowing and, in general, on the provisions of this Procedure, is also included in the staff training plans envisaged by the Company on compliance.