

# PROCEDURE FOR HANDLING REPORTS (WHISTLEBLOWING)

REVISION	DATE	DESCRIPTION OF MAIN AMENDMENTS
no. 01	15/12/2023	First Issue.

This procedure (hereinafter referred to as the "Procedure") takes effect on the date of issue and is valid indefinitely, unless supplements or replacement procedures are issued.

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## 01 | PURPOSE AND ADDRESSEES

The purpose of this procedure ("Procedure") is to regulate the process of receiving, analysing and handling Reports from anyone sent or transmitted, including anonymously.

The addressees of the Procedure are the members of the corporate bodies and of the Supervisory Body of Cadicagroup s.r.l., all Cadicagroup s.r.l. employees, partners, customers, suppliers, consultants, collaborators, shareholders and, more generally, anyone who is a stakeholder of Cadicagroup s.r.l. ("Addressees").

Addressees who become aware of facts and/or conduct that could potentially be the subject of a Report are invited to make Reports promptly by the methods described below.

## 02 | SCOPE OF APPLICATION

The procedure applies to Cadicagroup s.r.l. ("Cadica" or the "Company"), which guarantees its correct and constant application, as well as its maximum internal dissemination.

The Procedure also constitutes a reference for Cadicagroup's subsidiaries, which may adopt it, subject to adaptation to specific and/or local regulations, processes and organisational structures.

## 03 | REFERENCES

The procedure refers to the following Cadica documents:

- Code of Ethics;
- Organisation, management and control model pursuant to (It.) Legislative Decree no. 231/2001 ("Model 231");
- Company organisation chart;
- Delegations and Proxies;
- With reference to the Procedure, the following apply:
- the UNI EN ISO 9001 Quality Management System;
- Regulation (EU) 2016/679 (GDPR) and (It.) Legislative Decree no. 196/2003 as amended and supplemented;
- (It.) Law of 30 November 2017 no. 179;
- Directive (EU) 2019/1937;
- (It.) Legislative Decree no. 24 of 10 March 2023 ("Decree").

## 04 | DEFINITIONS

- Reporting Person or Whistleblower: anyone performing a task or function within or on behalf of the Company who decides to report an offence he/she witnesses, as well as all the persons mentioned in paragraph 5.1 of this document.
- Reported Person: a person identified in the report as being responsible for the offence reported.
- Report: Communication, written or oral, concerning information on relevant violations pursuant to (It.) Legislative Decree of 10 March 2023 no. 24. Reports include all information, including well-founded suspicions, concerning the aforementioned violations or those that might be committed, as well as elements concerning conduct aimed at concealing the aforementioned violations.

The report may be:

- Open, if the whistleblower openly discloses the wrongdoing without setting limits on its confidentiality;
- Confidential, where the Company handles the report without revealing the identity of the reporting person, in the absence of his or her explicit consent;
- Anonymous, where the identity of the reporting person is neither explicit nor identifiable.

## 05 | REPORT CHARACTERISTICS

### 05.01 | THE PERSONS INVOLVED

First of all, it is necessary to identify and define, clearly and comprehensively, who is affected by this policy, i.e. who can make a report.

The Company, in line with reference best practices, identifies internal and external stakeholders among potential whistleblowers.

In particular, the reporting subjects include:

- employees, including all types of employment contracts regulated by (It.) Legislative Decree no. 81/2015 (part-time and flexible working; fixed-term work; labour supply; apprenticeship; ancillary work) or by Art. 54-bis of (It.) Decree-Law of 24 April 2017, no. 50, converted with amendments by (It.) Law of 21 June 2017, no. 96 (contract for occasional services);
- self-employed workers and holders of collaboration relationships (commercial agency relationships and other types of continuous and coordinated collaboration);
- suppliers of goods and services;
- freelancers and consultants working for the Company;
- volunteers and trainees, paid and unpaid, who work for the Company.
- shareholders and persons with administrative, management, control, supervisory or representative functions (also de facto).

The reporting subjects are also protected in cases where:

- the legal relationship has not yet begun, if information on infringements was acquired during the selection process or in other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if the information on violations was acquired in the course of that relationship.

The protections afforded to the reporting subjects also extend:

- to facilitators, i.e. persons assisting the reporting person in the reporting process, operating within the same work context, whose assistance must be kept confidential

- to third parties who work in the same work environment as the reporting person and who are linked to the reporting person by a stable emotional or family relationship up to the fourth degree;
- to co-workers of the reporting person who have a regular and current relationship with him/her;
- to entities owned by the reporting subject or for which the reporting subject works, or entities operating in the same regulatory environment as the reporting subject.

The anti-discrimination protections laid down by Chapter III of (It.) Legislative Decree no. 24/2023 and the measures to protect reporting persons apply if at the time of the report the reporting persons had reasonable grounds to believe that the information on the reported violations was true, fell within the objective scope, and made the report in accordance with the procedure set out in the aforementioned Decree. It is not relevant, for the purposes of protection under the Decree, what motivated the reporting person.

The same protections do not apply in cases where the criminal liability of the whistleblower for offences of slander or defamation under the (It.) Penal Code is established, even by a judgment of first instance.

The guarantee of confidentiality implemented following the publication of (It.) Legislative Decree no. 24/2023 presupposes the obligation to keep confidential the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the relevant documentation. The identity of the reporting person and any other information from which the same may be inferred may not be disclosed without the reporting person's express consent to persons other than those responsible for receiving or following up the reports, expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the (It.) Personal Data Protection Code set out in (It.) Legislative Decree of 30 June 2003, no. 196.

Cadica, therefore, in accordance with the legislation in force, also follows up anonymous reports, where these are adequately substantiated and made with a wealth of details, i.e. where they are able to bring to light facts and situations relating them to specific contexts. Anonymous reports and their processing are, however, carried out by the same means as confidential reports. Anonymous reports are also subject to this procedure, to the extent applicable.

## 05.02 | SUBJECT AND CONTENT OF THE REPORT

As envisaged by (It.) Legislative Decree no. 24/2023, reports that include all information, including well-founded suspicions, concerning breaches that are relevant under the Decree or those that might be committed, as well as elements concerning conduct aimed at concealing such breaches, are considered relevant.

In particular, in consideration of the provisions of the reference regulations and best practices, the report may concern actions or omissions, committed or attempted, which take the form of:

- civil, administrative and criminal offences;
- unlawful conduct relevant under (It.) Legislative Decree no. 231/01 or violations of the Company's Model 231;
- violations of EU or national law that undermine the integrity of the Company, in specific sectors, including: (i) public procurement; (ii) financial services; (iii) environment; (iv) public health; (v) privacy; (vi) network and information system security; (vii) competition;
- acts or omissions detrimental to the financial interests of the European Union;
- acts or omissions relating to the internal market, as referred to in Art. 26, paragraph 2 of the Treaty for the Functioning of the European Union;
- violations of EU competition and state aid rules, as well as violations concerning the internal market related to acts infringing corporate tax rules.

On the other hand, the report may not concern the whistleblower's personal grievances or requests pertaining to the discipline of the employment relationship or relations with his or her hierarchical superior or colleagues.

Furthermore, the report cannot concern breaches already mandatorily regulated by European Union acts, nor breaches of national security or procurement relating to aspects of national defence or security, unless these aspects are covered by relevant secondary European Union law.

The report should preferably contain the following elements:

- a clear and complete description of the facts being reported;
- if known, the time and place in which they were committed;
- if known, the particulars or other elements (such as the job title and the department in which the activity is carried out) that make it possible to identify the person(s) who has/have carried out the reported facts;
- an indication of any other persons who may have information on the facts being reported;
- an indication of any documents that may confirm the validity of these facts;
- any other information that may provide useful feedback on the existence of the reported facts.

Reports based on complaints of a personal nature of the reporting person or claims by the reporting person are not worthy of protection.

In brief, reports, in order to be taken into account, must be adequately substantiated and based on precise and concordant facts.

## 05.03 | RECIPIENTS OF THE REPORT

The provision of a reporting system that guarantees maximum confidentiality of the identity of the whistleblower is in line with the recent regulatory amendment (see Art. 6, paragraph 2-bis, of (It.) Legislative Decree no. 231/2001), which includes it in support of the Model 231.

In this way, the Supervisory Body is vested with the role of Receiving Party, the recipient of reports concerning the offences referred to in the preceding paragraph.

Cadica Group, in fact, in compliance with what is already provided for by (It.) Legislative Decree no. 231/2001, has set up specific information flows to the Supervisory Body, and has identified a dedicated channel for reporting violations. In this respect, please refer to what is described in the General Section of the Model.

If the Whistleblower has the status of public official or person in charge of a public service, sending the report does not exempt him/her from the obligation to report the criminal facts to the competent judicial authority.

## 06 | OPERATIONAL MEANS

### 06.01 | RECEIVING REPORTS

In line with the provisions of the new legislation on the protection of persons who report wrongdoing or irregularities that come to their attention in the course of their work, Cadica, having consulted the trade unions, has set up alternative, dedicated internal reporting channels to which the reporting party may resort.

Reporting can be done in the following alternative ways:

- dedicated internet channel/web platform at the link: <https://report.whistleb.com/it/cadica>;
- by ordinary or registered mail, confidential and personal, addressed to the Recipient;
- orally, by means of an e-mail request for a meeting with the Receiving Party "SB",
- through the external reporting channel;

- through public disclosure;
- by filing a complaint with the judicial or accounting authorities.

Should the internal report pass outside the envisaged channels, the person receiving it must forward it without delay, in original with any annexes, to the Chairman of the Supervisory Body, in compliance with criteria of the utmost confidentiality and in such a way as to protect the reporting person and the identity and honour of the persons reported, without prejudice to the effectiveness of the subsequent investigations.

Internal reporting channels are equipped with security measures to ensure, where necessary also by means of encryption tools, the confidentiality of the identity of the reporting person, of the persons involved and in any case mentioned in the report, as well as the content of the report and of the relevant documentation.

The terms, conditions and procedures for making internal reports are made clear, visible and easily accessible to all recipients, including those who do not frequent the workplaces.

Reporting can be done anonymously<sup>1</sup> or non-anonymously, through the channels detailed below, which are to be considered autonomous and independent of each other.

## 06.01.01 | INTERNAL REPORTING IN WRITTEN FORM

The whistleblower may submit paper reports to the following mail addresses:

1. Reporting via dedicated platform <https://report.whistleb.com/it/cadica>
2. ordinary mail: [Via dell'Agricoltura, 51/c - 41012 Carpi (Mo) – Italy]

## 06.01.02 | INTERNAL REPORTING IN ORAL FORM

The Report may also be made by means of a meeting (subject to a written request by direct e-mail) with the Recipient (SB) arranged by the latter within a reasonable time from the date of the Reporting Person's request.

## 06.01.03 | EXTERNAL REPORTING CHANNEL

The whistleblower may also make an external report, written or oral, of information on violations acquired in the context of his/her own work through the external reporting channel introduced and regulated by the Decree and set up by the (It.) National Anti-Corruption Authority (ANAC)<sup>2</sup> for which the same obligations apply as for internal reports in terms of response times, public communication of the existence of the channel, etc.

The Whistleblower may make an external report provided that one of the following conditions is met: (i) there is no mandatory activation of the internal reporting channel within his/her work context, or this channel, even if mandatory, is not activated or, even if activated, does not comply with the provisions of Article 4 of (It.) Legislative Decree no. 24/2023; (ii) the reporting person has already made an internal report pursuant to Article 4 of (It.) Legislative Decree no. 24/2023

<sup>1</sup> The protective measures referred to in Art. 16 of (It.) Legislative Decree 24/2023 shall apply if the Whistleblower is subsequently identified and retaliated against, or if the Whistleblower has reported to the competent institutions, bodies and organs of the European Union, in accordance with Article 6 of the aforementioned Decree.

<sup>2</sup> For further information on channels and procedures for external reporting, please refer to the following address of the ANAC: <https://www.anticorruzione.it/-/whistleblowing>

and the report has not been acted upon; (iii) the reporting person has reasonable grounds to believe that, if he/she were to make an internal report, the report would not be effectively followed up or that the report might give rise to the risk of retaliation; (iv) the reporting person has reasonable grounds to believe that the breach might constitute an imminent or obvious danger to the public interest.

06.01.04 | **PUBLIC DISCLOSURE**

The Whistleblower may also make a public disclosure, through the press or electronic media or otherwise by means of dissemination, with respect to information on violations acquired in the context of his/her work, provided that one of the following conditions is met: (i) the reporting person has previously made an internal and external report, or has made an external report directly, under the conditions and in the manner laid down in Articles 4 and 7 of the Decree, and no response has been received within the time limits laid down in Articles 5 and 8 concerning the measures envisaged or adopted to follow up the reports; (ii) the reporting person has well-founded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest; (iii) the person making the report has reasonable grounds to believe that the external report 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 concealed or destroyed or where there is a well-founded fear that the person who has received the report may be colluding with or involved in the violation.

06.01.05 | **FILING A COMPLAINT WITH THE LEGAL OR ACCOUNTING AUTHORITY**

In any case, the Whistleblower may decide to file a complaint with the judicial or accounting authorities concerning information on violations acquired in the context of his/her work.

06.02 | **REGISTRATION AND PRELIMINARY ASSESSMENT OF THE REPORT**

Upon receipt of the Report, the Recipient issues the Reporting Person with an acknowledgement of receipt of the Report within seven days from the date of receipt. Within three months from the date of the acknowledgement of receipt, the Recipient provides feedback on the Report.

All reports, as well as all attached documentation produced or acquired in the course of the analysis activities, are duly filed by the Supervisory Body.

If the Report is too general or incomplete, the Recipient contacts the Reporting Person or summons him/her in person - if the Report has not been received anonymously - to ask for further elements useful for the preliminary assessment.

Subsequently, within 15 working days of receipt of the Report, the Reporting Team analyses and classifies the Report, in order to limit its processing to those reports falling within the scope of the Procedure, in compliance with the principles of impartiality, confidentiality and protection of the identity of the Reporting Person, of the persons involved in the report as well as of the person mentioned in the report, of the subject of the report and of the relevant documentation.

At the end of this analysis, the Reporting Team prepares a report indicating the type of Report, the date of receipt, the date of conclusion of the preliminary assessment, and the outcome of the assessment (archiving or continuation of analysis), with the reasons for it.

Reports are filed by the Reporting Team if: i) they are generic and/or do not constitute a "Substantiated Report"; ii) they are clearly unfounded; iii) they contain facts that have already been the subject of specific investigative activities in the past and which have already been closed, where the preliminary verifications carried out do not reveal any new information such as to make further verification activities necessary; iv) they are "circumstantiated verifiable" for which,



in the light of the results of the preliminary verifications carried out, no elements emerge such as to support the commencement of the subsequent preliminary investigation phase; v) they are “circumstantiated unverifiable” for which, in the light of the results of the preliminary verifications, it is not possible, on the basis of the available investigative tools, to carry out further verifications on the truthfulness and/or validity of the Report.

Once the aforementioned preliminary verification has been completed, if the Report is found to be unrelated to the subject matter of the Procedure or does not meet the requirements set out therein, the Reporting Team shall proceed to file it and the Recipient shall inform the Reporting Person by contacting him/her in person if the Report is not anonymous. If the Reporting Team detects a possible violation or misconduct relevant under the Procedure, the Recipient proceeds with the next stage of investigation, informing the Reporting Person by contacting him/her in person if the Report is not anonymous.

### 06.03 | VERIFICATION OF THE VALIDITY OF THE CONFIDENTIAL REPORT

The managing entity verifies the justification of the circumstances represented in the report through any activity it deems appropriate, including hearing any other persons who may have information on the facts reported, in compliance with the principles of impartiality, confidentiality and protection of the identity of the reporting person, of the persons involved in the report as well as of the person mentioned in the report, of the subject of the report and of the relevant documentation.

The managing entity, on the basis of an assessment of the facts that are the subject of the report, may decide, in the event of manifest unfoundedness, to close the report.

The managing entity orders the direct filing of alerts/communications in cases of:

- a) manifest lack of interest in the integrity of the company;
- b) manifest lack of competence of the managing entity on the reported issues;
- c) manifest unfoundedness due to the absence of factual elements capable of justifying findings;
- d) manifest lack of the legal requirements for the application of the penalty;
- e) intervention of the managing entity no longer current;
- f) clear purpose of causing harm to others;
- g) ascertained generic content of the report/communication or such that the facts cannot be understood, or report/communication accompanied by inappropriate or irrelevant documentation;
- h) production of documentation only in the absence of a report of misconduct or irregularities;
- i) lack of data constituting essential elements of the report/communication.

If there is evidence that the fact is not manifestly unfounded, the managing entity forwards the report to any competent third parties - also for the adoption of consequent measures - such as:

- the Head of the department where the incident occurred for the acquisition of evidence, only where there is no suspicion of an offence;
- the Management Staff, for possible disciplinary liability cases;
- the judicial authorities, for matters within their respective competences.

In line with current data protection legislation, in order to preserve the purposes of investigation and in cases provided for by law, the reported person may not immediately be made aware of the processing of his/her data by the data controller, as long as there is a risk of jeopardising the possibility of effectively verifying the validity of the complaint or gathering the necessary evidence. Such postponement will be assessed on a case-by-case basis by the managing entity, in agreement with the data controller, taking due account of the interest in the protection of evidence, avoiding its destruction or alteration by the subject of the complaint, and the wider interests at stake.

The reported data and documents are retained for as long as necessary for the processing of 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, in a manner suitable to guarantee the confidentiality obligations set out in Article 12 of the Decree and the principle set out

in Article 5(1)(e) of the General Data Protection Regulation (Regulation (EU) 2016/679) and Art. 3(1)(e) of (It.) Legislative Decree no. 51 of 2018.

The analysis phase of the confidential report should normally be concluded with express feedback on the report within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day period from the submission of the report.

## 06.04 | VERIFICATION OF THE VALIDITY OF THE ANONYMOUS REPORT

The stage of verification of the merits of the report by the reporting entity (SB) is similar for both types of report (confidential and anonymous), however it should be noted:

- greater depth in verifying the elements that exclude direct filing;
- that contact with the reporting person by the managing entity will only take place if technically possible;
- that the processing time for confidential reporting is doubled in the case of anonymous reporting.

For the handling of all other aspects, however, please refer to the provisions on confidential reports.

The analysis stage of the anonymous report must normally be concluded with express feedback on the report within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day period from the submission of the report.

## 06.05 | DISCIPLINARY MEASURES

### 06.05.01 | DISCIPLINARY MEASURES AGAINST EMPLOYEES

Once the preliminary investigation stage relating to the verification of the grounds of the report has been completed, the Managing Director, by virtue of the functions entrusted to him/her, decides whether to initiate disciplinary proceedings against the reported person deemed responsible for the breach or unlawful conduct and held liable following the analysis carried out and the assessment made.

If he/she is co-responsible for the fact that is the subject of the Report, the Reporting Person must be treated more favourably than the other co-responsible persons, provided that he/she complies with the applicable regulations and National Collective Bargaining Agreement and with the protections provided for in the Workers' Statute.

The Managing Director, by virtue of the functions entrusted to him/her, also assesses, with the Management Staff, whether to initiate disciplinary proceedings: (i) against the Whistleblower who has acted with proven and proven wilful misconduct or gross negligence; (ii) against any perpetrators of retaliatory/discriminatory conduct towards the Whistleblower; (iii) against the persons involved in the assessment and analysis of the Report who have breached confidentiality obligations or have not examined the Report received.

The disciplinary procedures adopted will be those provided for in the applicable National Collective Bargaining Agreement, imposed on the basis of the Workers' Statute and in compliance with the company disciplinary system.

In addition to disciplinary sanctions, any proxy granted to the employee may also be revoked.

The Whistleblower must not be made aware of the measures taken by the Company.

## 06.05.02 | **MEASURES AGAINST CORPORATE BODIES**

If the violation or unlawful conduct concerns a member of the Corporate Bodies, the Board of Directors and/or the Board of Statutory Auditors, as the case may be, according to their respective competences, shall proceed to take the most appropriate and adequate initiatives in view of the seriousness of the violation and in compliance with the law and the Articles of Association.

In the most serious cases, the Board of Directors, having consulted the Board of Statutory Auditors, may propose to the Shareholders' Meeting that the director concerned be dismissed from office. In the event of violations by statutory auditors, the Board of Directors may propose to the Shareholders' Meeting that the statutory auditor concerned also be dismissed.

In the event of violations or unlawful conduct on the part of a director who is also an employee of the Company, the applicability of the various disciplinary actions under the employment relationship shall in any case be unaffected.

## 06.05.03 | **MEASURES AGAINST THIRD PARTIES**

In the event of a breach or unlawful conduct by a third party linked to the Company by a contractual relationship, the Company will consider taking appropriate remedies under the contract and/or law.

## 06.05.04 | **CONSEQUENTIAL AND ADDITIONAL MEASURES**

The Recipient may inform the judicial authorities and/or the supervisory authorities of the facts that are the subject of the Report if it finds that these facts have the characteristics of a crime or of a civil or administrative offence.

The Recipient may indicate to the Managing Director the implementation, in concert with the Departments concerned, of any prevention measures that may be necessary to foster the promotion of the culture of legality and transparency within the Company and promotes the adoption of any amendments and additions to this Procedure and the control systems in the light of a constant monitoring of the application of the results obtained.

## 06.06 | **PROTECTION OF THE WHISTLEBLOWER**

Cadica does not tolerate any retaliatory consequences against the whistleblower in disciplinary matters, prohibiting "any conduct, act or omission, even if only attempted or threatened, committed by reason of the report, the complaint to the judicial or accounting authorities or public disclosure and which causes or may cause the whistleblower or the person who filed the complaint, directly or indirectly, unjust damage".

This protection, however, does not extend to "cases where the criminal liability of the whistleblower for the offences of slander or defamation or, in any case, for the same offences committed with the complaint to the judicial or accounting authorities, or his/her civil liability, for the same reason, in cases of wilful misconduct or gross negligence, has been established, even by a judgment of first instance".

The protection therefore does not apply in cases where the report contains false information made with wilful misconduct or gross negligence.

If there is any suspicion of discrimination or retaliation against the whistleblower in connection with the report, or any abuse of the reporting instrument by the whistleblower, Cadica may apply disciplinary sanctions.

The adoption of retaliatory acts against Whistleblowers may be reported to ANAC, for measures within its competence, not only by the Whistleblower him/herself, but also by the trade union organisation indicated by him/her.

By way of a non-limiting example, the following are considered retaliatory acts: (i) dismissal, suspension or equivalent measures; (ii) demotion in grade or non-promotion; (iii) change of duties, change of place of work, reduction of salary, change of working hours; (iv) suspension of training or any restriction of access to it; (v) negative merit notes or negative references; (vi) taking disciplinary measures or any other sanction, including a fine; (vii) coercion, intimidation, harassment or ostracism; (viii) discrimination or otherwise favourable treatment; (ix) failure to convert a fixed-term contract of employment to a contract of employment of indefinite duration, where the employee had a legitimate expectation of such conversion; (x) non-renewal or early termination of a fixed-term contract of employment.

Acts taken in violation of the prohibition of retaliation are null and void.

If the Whistleblower is dismissed as a result of the report, official complaint or public disclosure, he/she is entitled to be reinstated in his/her job by virtue of the discipline applicable to the employee under Art. 18 of (It.) Law no. 300/170 or under Art. 2 of (It.) Legislative Decree no. 23/2015.

Where disputes arise in connection with the imposition of disciplinary sanctions, or with demotions, dismissals, transfers, or subjecting the Whistleblower to other organisational measures having a direct or indirect negative effect on working conditions, after the submission of the report, the burden is on the person who has carried them out to prove that such measures are based on reasons unrelated to the report itself.

## 06.07 | LIABILITY OF THE REPORTING PERSON

This policy is without prejudice to criminal and disciplinary liability in the event of libellous or defamatory reporting under the (It.) Penal Code and Art. 2043 of the (It.) Civil Code.

Any abuse of this policy, such as manifestly opportunistic reports and/or reports made for the sole purpose of harming the subject of the report/complaint or other persons, and any other case of improper use or intentional exploitation of the institution covered by this procedure, as well as unfounded reports made with gross negligence, shall also give rise to liability in disciplinary and other competent fora.

The reporting person shall not be punished if he/she discloses or disseminates information on breaches covered by the obligation of secrecy or relating to the protection of copyright or the protection of personal data, or discloses or disseminates information on breaches that offend the reputation of the person involved or reported if, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of such information was necessary to disclose the breach through the report, and if the public disclosure or report to the judicial or accounting authorities was made pursuant to Art. 16 of (It.) Legislative Decree no. 24/2023.

If these conditions are met, any further liability, including civil or administrative liability, is excluded.

Unless the act constitutes a criminal offence, the reporting person shall not incur any liability, including civil or administrative liability, for information on violations or for access to such information.

On the other hand, there is no limitation of liability, whether criminal, civil or administrative, if the conduct, acts or omissions are not related to the reporting, denunciation or public disclosure and are not strictly necessary to disclose the breach.

**06.08 | PROTECTION OF CONFIDENTIALITY**

The Company guarantees the confidentiality of the reporting person (in addition to what is already provided for in the preceding paragraph) of the person involved and of the person in any case mentioned in the report, as well as of the data/information transmitted, in order to protect the reporting person from any form of retaliation or discrimination.

The Company also guarantees the same protection to the persons mentioned in the report, to the Facilitators, to the persons who work and have a habitual and current relationship with such person in the same work context as the Whistleblower, and to those who are linked to the Whistleblower by a stable emotional or kinship link up to the fourth degree and work in the same work context as the Whistleblower.

The identity and any other information from which the identity of the Reporting Person may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Reporting Person, to persons other than the Recipient and those competent to receive or follow up the Reports, who are expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the (It.) Personal Data Protection Code set out in (It.) Legislative Decree of 30 June 2003, no. 196.

Personal data that are manifestly not useful for the processing of a specific Report are not collected or, if accidentally collected, are deleted immediately.

Within the framework of disciplinary proceedings, the identity of the reporting person may not be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his/her identity.

Notice shall be given to the reporting person by written communication of the reasons for the disclosure of confidential data, in the above-mentioned hypothesis, when the disclosure of the identity of the reporting person and of information on violations is also indispensable for the defence of the person concerned.

All persons involved in this Procedure are bound to maintain this confidentiality or the anonymity of the Whistleblower and of the aforementioned persons, except in cases where: (i) the Whistleblower incurs a charge of slander or defamation under the (It.) Penal Code; (ii) the Whistleblower commits an act constituting an extra-contractual tort under Article 2043 of the (It.) Civil Code.

With regard to the processing of personal data, please refer to the information on the Company's website at the following link <https://www.cadica.com/it/privacy-policy/>.

**06.09 | PROCESSING OF PERSONAL DATA**

Cadica defines its model for the receipt and management of internal reports by identifying appropriate technical and organisational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment, and by regulating the relationship with any external providers that process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679 or Article 18 of (It.) Legislative Decree no. 51 of 2018. Therefore, the Company has developed the necessary documentation for the express consent of the reporting person as required by Art. 12 para. 2 of (It.) Legislative Decree no. 24/23 and, in disciplinary proceedings, as provided for in Art. 12 para. 5 of (It.) Legislative Decree no. 24/23, as well as documentation for the authorisation of data processing to be submitted to reporting entities, as identified by Art. 12 para. 2 of (It.) Legislative Decree no. 24/23, and identifies any processing of data and any communication of personal data pursuant to Art. 13 para. 1 of (It.) Legislative Decree no. 24/23.

The processing of personal data received with the receipt and management of reports is carried out by the Company, as data controller, in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of (It.) Legislative Decree no. 51 of 2018.

The Company fulfils its obligation to provide appropriate information to the reporting persons and the persons involved with the report, pursuant to and in accordance with Art. 13 and 14 of the same Regulation (EU) 2016/679, or Art. 11 of the aforementioned (It.) Legislative Decree no. 51 of 2018, as well as taking appropriate measures to protect the rights and freedoms of the persons concerned.

By way of a non-limiting example, the data controller is required to provide the following information: (i) the identity and contact details of the data controller and, where applicable, of its representative; (ii) the contact details of the data protection officer, where applicable; (iii) the purposes of the processing for which the personal data are intended and the legal basis of the processing; (iv) the recipients or categories of recipients of the personal data, if any.

Pursuant to (It.) Legislative Decree no. 24/2023, the processing of personal data received through reports, including communication between the competent authorities, shall be carried out in accordance with Regulation (EU) 2016/679, (It.) Legislative Decree of 30 June 2003, no. 196 and (It.) Legislative Decree of 18 May 2018, no. 51.

The disclosure of personal data by the institutions, bodies, offices or agencies of the European Union is carried out in accordance with Regulation (EU) 2018/1725.

If, in the context of a report, personal data are reported that are manifestly neither useful nor instrumental to following up the report, such data are not collected, or, if collected, are deleted.

Pursuant to and for the purposes of Art. 15 to 22 of Regulation (EU) 2017/679 the data subject has the following rights: (i) the right to request access to personal data; (ii) the right to request rectification if the data are inaccurate or to complete incomplete data; (iii) the right to request the erasure of the data; (iv) the right to request the restriction of the processing; (v) notification in case of rectification or erasure of personal data or restriction of processing; (vi) the right to object to the processing; (vii) the right to data portability; (viii) the right not to be subject to a decision based solely on automated processing of personal data.

The aforementioned rights may not be exercised by making a request to the data controller or by lodging a complaint pursuant to Article 77 of the Regulation where the exercise of such rights may result in the actual and concrete prejudice referred to in Article 2-undecies of (It.) Legislative Decree no. 196 of 30 June 2003.

## 07 | ARCHIVING OF DOCUMENTATION AND REPORTS

Reports and related documentation are kept by the Recipient for as long as necessary to process the Report and, in any case, no longer than five years from the date of communication of the final outcome of the Report procedure.