

TEREX ITALIA SRL

Whistleblowing Procedure

INDEX

1. Background
2. Scope of application
3. Internal regulatory and documentary references
4. Definitions
5. Subjective scope of application: reporting subjects
6. Objective scope of application
 - 6.1. The content of the reports
 - 6.2 Exclusions
 - 6.3. The characteristics of the reports
7. Signalling channels
 - 7.1. Internal reporting and reporting tools
 - 7.1.1. The functions in charge of receiving and handling internal reporting
 - 7.1.2. The management of internal reporting
 - 7.1.3. Processing of personal data
 - 7.1.4 Reporting resulting from internal reporting
8. External reports
 - 8.1 External reporting to ANAC
 - 8.2 Public disclosure
- 9 Safeguards
 - 9.1 Confidentiality
 - 9.2 Protection from retaliation
 - 9.3 Limitations of liability for the Whistleblower
- 10 Violations of this Procedure
- 11 Documentation management
- 12 Data protection rights of the Whistleblower, the Reported person and the affected persons
- 13 Information and training activities
- 14 Final rule

1. Background

The purpose of this Procedure is to define and regulate the organizational actions and internal processes necessary to establish and implement, within Terex Italia S.R.L. (hereinafter "the Company" or "Terex Italia"), a so-called Whistleblowing reporting system.

In fact, the Company confirms and reaffirms that it strongly believes in a corporate culture in which anyone feels free to share and communicate real concerns about alleged wrongdoing without having to fear negative consequences, in accordance with the core values promoted by the Company and, at the same time, discouraging people from committing abuses and irregularities, and promoting a climate of openness, transparency and integrity.

This Procedure, in particular, is adopted pursuant to Legislative Decree 24/23 and Article 6 paragraph 2-bis of Legislative Decree 231/01 and is therefore an integral part of the Management, Organization and Control Model adopted pursuant to Legislative Decree 231/01 by the Company.

2. Scope of application

This Procedure applies to Terex Italia, with registered offices in via Cassoletta 76, Valsamoggia (BO).

3. Internal regulatory and documentary references

- Regulation of the European Parliament No. 679 of April 27, 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data;
- Law No. 179 of November 30, 2017, "Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship."
- Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law;
- Legislative Decree No. 24 of March 10, 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws (the Legislative Decree 24/2023);
- Legislative Decree No. 231 of June 8, 2001 ("Decree 231") concerning the "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality."
- Organization, management and control model adopted by the Company ("Model 231" or "MOG");
- Code of Ethics and Supplier Code of Conduct adopted by the Company.

In addition, when first adopted, this Procedure was structured having regard also to the indications contained in the ANAC Guidelines (approved by resolution no. 311 of 12.7.23), the CNDCEC Guidelines and the Confindustria Guidelines, both of October 2023.

4. Definitions

For the purposes of this Procedure, the following definitions apply:

a) “Whistleblowing Officer” (or "RWB"): The individual appointed by the Company's Board of Directors and responsible for (i) managing the report received by activating the necessary investigation, (ii) activating the reporting duties following the conclusion of the investigation, and (iii) providing feedback to the whistleblower; the RWB is endowed with autonomy and independence from the company's management and top management bodies and specific expertise in handling reports of violations and related internal investigation activities.

b) “Director, Ethics & Compliance”: the person in charge, for the entire Terex Corporation Group, of forwarding received reports concerning Terex Italia (directly on the Platform in the case of a written report or indirectly through Navex in the case of an oral report or meeting request) to the RWB of Terex Italia.

c) “Navex”: the external provider responsible, for the entire Terex Corporation Group, in the sole event that the telephone channel is used, (i) to receive the report (ii) to prepare the report of the report, including documentation of a meeting request with the RWB, as well as (ii) to send such report/meeting request, via Platform, to the RWB for handling the report/meeting request in person.

d) “Whistleblowing Platform” (or "WB Platform"): an internal channel dedicated to the receiving, sending and management of Reports, also in anonymous form, which guarantees the confidentiality of the identity of the Whistleblower(s) and the persons involved in any way, as well as of the content of the Report and the related documentation.

e) "Whistleblower" : the person who makes a report in accordance with the procedures and channels set forth in this Procedure and therefore the recipient of the related protections.

f) “Report”: the communication-information transmitted through one of the Reporting Channels provided for in this Procedure by the whistleblower and which will be processed according to the provisions of this WB Procedure. Reports, in addition and more specifically, are defined as information, including well-founded suspicions, about violations that have already been committed or have not yet been committed (but which, on the basis of concrete evidence, could be committed), as well as about conduct aimed at concealing them (e.g., concealment or destruction of evidence).

It must then deal with conduct, acts or omissions of which the reporter or whistleblower became aware in the work context.

The subject of reporting (i.e., what can be reported by triggering the applicability of this Procedure and related protections) is regulated in detail in § 6.1, to which reference is made.

g) “Reported person” or “Person involved”: the natural or legal person mentioned in the internal report as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation.

h) “Retaliation”: any conduct, act, or omission, even if only attempted or threatened, carried out by reason of the report or complaint to the judicial or accounting authority and which causes or may cause the reporting person or the person making the complaint, directly or indirectly, unjust damage.

i) “Whistleblowing Procedure” (or "WB Procedure"): this Procedure.

5. Subjective scope of application: reporting subjects

The following individuals may use the Reporting Channels governed by this Procedure and avail themselves of the related protections:

- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at the Company;
- all employees, regardless of contractual classification, of the Company;
- self-employed workers, suppliers of goods and services, collaborators, freelancers and consultants who provide their services for the Company;
- Any paid or unpaid interns and trainees who serve at the Company.

The ability to use the Company's reporting channel and the related protections also apply if, in relation to the reporting parties listed above:

- the legal/employment relationship with the Company has not yet begun, if information about violations was acquired during the selection process or other pre-contractual stages;
- the report is made during the reporter's probationary period;
- the report is made after the dissolution of the legal/employment relationship with the Company, when the report relates to violations acquired in the course of the relationship.

6. Objective scope of application

6.1. The content of the reports

In parallel with the information flows provided for in paragraphs 7 and 8 of the Company's Model 231, the Reporting Channels provided for in this Procedure may be used for reporting conduct and facts that appear to be likely to constitute the following offenses:

- illegal conduct relevant under Legislative Decree 231/01 (thus, referring to one of the so-called predicate offenses of Legislative Decree 231/01);
- violations of the Company's 231 Model and the Company Procedures expressly referred to-as 231 Protocols-by the 231 Model itself;
- violations of the Company's Code of Ethics and Conduct and the Supplier Code of Conduct;
- Violations of European regulations if they can be traced to the following:

(i) offenses committed in violation of the EU regulations set forth in Annex 1 to Decree 24/23 and all national provisions implementing them (even if the latter are not expressly listed in the said Annex). It should be noted that the regulatory provisions contained in Annex 1 are intended as a dynamic reference as they should naturally be adjusted as the regulations themselves change.

Specifically, these are offenses related to the following areas: public contracts; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security.

Examples include so-called environmental crimes, such as, discharge, emission or other release of hazardous materials into the air, soil or water or illegal collection, transportation, recovery or disposal of hazardous waste;

(ii) acts or omissions affecting the financial interests of the European Union (EU) (Article 325 TFEU fight against fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions.

Think, for example, of fraud, corruption and any other illegal activities related to EU expenditures;

(iii) acts or omissions relating to the internal market that impair the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes violations of EU competition and state aid rules, corporate tax, and

mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;

(iv) acts or conduct that frustrate the object or purpose of EU provisions in the areas indicated in the preceding points. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the EU. Consider, for example, an enterprise operating in a dominant market position. The law does not prevent such an undertaking from gaining, through its own merits and abilities, a dominant position in a market, or from ensuring that less efficient competitors remain in the market. However, the said undertaking could undermine, by its conduct, effective and fair competition in the internal market through the use of so-called abusive practices (adoption of so-called predatory pricing, target rebates, tying sales) contravening the protection of free competition.

Reports can refer to information, including well-founded suspicions, about violations already committed or not yet committed (but which, based on concrete evidence, could be), as well as about conduct aimed at concealing them (e.g., concealment or destruction of evidence).

It must then deal with conduct, acts or omissions of which the reporter or whistleblower has become aware in the context of employment (including consulting relationships or as part of supply contracts).

The above is without prejudice to the regulations on (i) classified information; (ii) medical and forensic secrecy; (iii) secrecy of court deliberations; (iv) rules of criminal procedure on the obligation of secrecy of investigations; (v) provisions on the autonomy and independence of the judiciary; (vi) national defense and public order and security; and (vii) as well as of exercising the right of workers to consult their representatives or trade unions.

6.2 Exclusions

However, reports are excluded from protection under this Procedure:

- (i) related to an interest of a personal nature of the whistleblower or the person making a complaint to the judicial or accounting authority that pertain exclusively to his or her individual working relationships, or inherent in his or her working relationships with hierarchically superior figures;
- (ii) on national security and defense;
- (iii) related to violations already regulated on a mandatory basis in certain special sectors, to which the ad hoc reporting regulations therefore continue to apply (e.g., in financial services, money laundering prevention, terrorism, transportation safety, environmental protection).

6.3. Characteristics of the report

In all cases, the report should specify:

- the circumstances of time and place in which the reported fact occurred, and, therefore, a description of the facts that are the subject of the report, specifying the details regarding the circumstantial news and where present also the manner by which the facts that are the subject of the report came to light;
- generalities or other elements that would make it possible to identify the person to whom the reported facts are attributed;
- any 231 procedures or Protocols that are believed to have been violated;
- the Whistleblower may, in addition, attach documents to provide additional elements related to the reported fact and indicate other individuals who have knowledge of it.

The Whistleblower must also specify whether he or she wishes to keep his or her identity confidential and benefit from the protections provided in the event of any retaliation.

In all cases, it is mandatory for the reporter to declare whether he or she has a private interest related to the report.

In the case of receipt of "anonymous reports," if they are timely, substantiated and supported by appropriate documentation, they may be equated by the RWB with ordinary reports and, as such, may be processed in accordance with this Procedure.

7. Signalling channels

In accordance with the provisions of Legislative Decree 24/23, the Company has established an Internal Reporting Channel, to which are added - in more limited cases, specifically defined by this Policy - an External Reporting Channel and the so-called "public disclosure," without prejudice, of course, to the right to file a complaint with the Judicial Authority in cases where the prerequisites exist.

7.1. Internal reporting and reporting tools

Terex Corporation has adopted, for all Group companies, an Internal Reporting Channel that meets the requirements of Legislative Decree 24/23, consistent with the indications provided in the Guidelines for Groups of Companies and usable by all reporters for the entirety of the reports covered by this Procedure, as defined in § 6.

In particular, the Terex Corporation has activated, also for Terex Italia, the Whistleblowing Platform, accessible through the link:

[Terex Helpline - Terex](#)

enabling:

- (i) written reporting implemented by encrypted computer methods;
- (ii) free telephone reporting;
- (iii) the possibility of requesting, again by free phone call, an in-person meeting with the RWB.

The content of the phone call will be documented through reports uploaded to the Platform and shared with the reporter through the Platform.

The content of the meeting, subject to the Reporting Officer's authorization, will be documented by recording on a device suitable for storage and listening or will be recorded in a report prepared by the RWB and signed by the Reporting Officer to confirm the accuracy of what was reported.

The use of the platform-provided by a specialized provider and equipped with the necessary certifications-guarantees, including with encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person in any way mentioned in the report, as well as the content of the report and related documentation.

7.1.1. The functions in charge of receiving and handling internal reporting

With reference to the **oral Report**, the person responsible for receiving the report/meeting request is, for the entire Terex Corporation Group, Navex, an external provider, who is responsible for receiving the report and possible meeting request, transcribing it into a report and, forwarding it to the Terex Director, Ethics & Compliance, who will in turn forward it to the handler of the Report, the RWB, a function that has been assigned-after careful assessment of the corporate context by the Board-to an external professional.

With reference, on the other hand, to the **written Report**, the Terex Director, Ethics & Compliance will receive it and forward it to the RWB, in order for him/her to take care of it.

Both subjects are endowed with autonomy and independence from the management and apical bodies of the Company and specific expertise in handling reports of violations and related internal investigation activities.

The RWB may make use of corporate functions or additional external professionals appointed for this purpose, for the possible performance of investigative or in-depth activities. These external functions/professionals are appointed, trained and authorized by means of a special letter of assignment and appointment that also expressly regulates their duties of confidentiality and privacy and any and all related privacy obligations.

In any case, in the event that it proves necessary to make use of the technical assistance of third-party professionals, as well as the specialized support of personnel from other company functions/departments, it is necessary - in order to guarantee the confidentiality obligations required by the regulations - to obscure any type of data that could allow the identification of the reporting person or any other person involved (think, for example, of the facilitator or additional persons mentioned within the report).

In addition, in the event that the RWB is directly involved (as a whistleblower, as a reported person, or as a person involved or affected by the report), the Director, Ethics & Compliance will address the report to the Supervisory Board. In this case, the Supervisory Board will apply this Procedure for the handling received and will report of its outcome exclusively and directly-as soon as the investigation is completed-to the Board.

An internal report submitted to a person other than the RWB (or, in the case of a conflict, the Supervisory Board) shall be transmitted, within seven days of its receipt, to the appropriate person, giving simultaneous notice of the transmission to the reporting person. This transmission must also be via Platform.

7.1.2. The management of internal reporting

Once the Report sent through the WB Platform is received by the RWB, the RWB issues-again through the Platform-to the Whistleblower an acknowledgement of receipt of the Report within 2 to 3 days from the date of its receipt.

Subsequently, the RWB verifies that the admissibility requirements of the Report set forth in this Procedure are met and, in particular: (i) whether it falls within the objective scope of Legislative Decree 24/2023 as illustrated in § 6.1; (ii) whether the grounds for exclusion set forth in § 6.2. are met; (iii) whether the Report does not have the mandatory contents set forth in § 6.3 and is therefore too generic, inappropriate or irrelevant.

In the event that condition (i) and (ii) are not met, the RWB, deeming the Report inadmissible and giving adequate reasons, shall file the Report and notify the Whistleblower specifying, where possible, the address of the relevant function to which communications of the kind of the one filed should be sent.

In the event that condition (iii) is not met, the RWB, deeming the Report inadmissible and giving adequate reasons, shall file the Report and notify the Whistleblower.

If, on the other hand, the Report is found to be reasonably well-founded and is supported by sufficient evidence to proceed, the RWB initiates the investigation phase and, to that end:

- may request clarifications and additions from the Whistleblower and/or any other parties involved in the Reporting with the adoption of the necessary precautions in order to ensure the protection of confidentiality;
- can interact with the Whistleblower, even if anonymous, through the WB Platform;
- if it does not prejudice the performance of the activities and the RWB deems it necessary to acquire information from the Reported Person, it may inform the latter, at the conclusion of the investigation and always guaranteeing the confidentiality of the Reported Person, of the existence of a Report concerning

him or her and proceed to collect the relevant information by means of a written request or by means of his or her hearing, with minutes of the meeting. The RWB is not obliged to inform the Reported Person of the existence of a Report concerning him or her, but if the Reported Person is aware of it, he or she may in any case request to be heard, and the RWB shall follow up on the request received by inviting the Reported Person to make his or her comments in writing.

Upon completion of the verification, the RWB:

- files the Report if it considers it to be unfounded, stating the reasons why;
- identifies the "corrective" actions to be taken and communicates them to the BoD, as well as activates the related reporting duties to the corporate bodies according to the provisions of § 7.1.4.

Within 3 months from the date of the acknowledgement of receipt or, failing that, from the expiry of the period of 7 days from the submission of the Report, the RWB provides feedback to the Whistleblower communicating (i) the filing, (ii) the fact that the Report has been ascertained to be well-founded and, as necessary, forwarded to the competent bodies, (iii) the activity carried out; if, at the expiration of the deadline, the investigation has not yet been concluded, there is an "interlocutory" feedback (such as an update on the progress of the investigation), which must necessarily follow, however, when the investigation is concluded, the final feedback on its outcome.

All communication between the RWB and the Whistleblower takes place via the Platform (with the sole exception of the individual meeting regulated above). In addition, all activities performed by the RWB are documented and tracked in the WB Platform, from the receipt of the Report until its closure.

Pursuant to the provisions of the Decree, it is indeed necessary that, during the inquiry and investigation phases of the report, the confidentiality of the identity of the reporting person, the reported person, and all persons involved and/or mentioned in the report be protected.

7.1.3. Processing of personal data

The processing of the personal data of the persons involved and/or mentioned in the Reports as well as the Whistleblower is carried out in accordance with the provisions of Legislative Decree 24/2023, EU Regulation No. 679 of April 27, 2016 (GDPR), Legislative Decree 196/2003 as amended (Privacy Code) and Legislative Decree 201/2018, as per the specific information published on the Company's website.

7.1.4 Reporting resulting from internal reporting

The RWB is required to the following reporting in favor of corporate bodies:

a. In the event of a positive outcome of the investigation (i.e., evidence of the commission of an offense/violation of the 231 Model among those listed in § 6.1), the RWB produces a written note with the course of the investigation, the evidence gathered and the conclusions reached regarding the alleged violations or offenses reported, reporting immediately to the Board of Directors (but always guaranteeing the confidentiality of the identity of the reporter by omitting indications that may allow him or her to be identified) so that it may take the measures it deems appropriate organizational and disciplinary. The same written note is also forwarded to the Company's Supervisory Board for it to take such actions under the Model as may be necessary in light of the RWB's reports.

b. For those reports that turn out to be unconfirmed, however, the RWB shall report to the Board of Directors with an annual report, containing aggregate information on the findings of the activities carried out as a result of the reports received. The same report shall be submitted annually to the Supervisory Board.

c. As soon as the report is received by the RWB and is deemed admissible, if it pertains to a violation of the Company's 231 Model or the possible commission of a 231 predicate offense, it must be immediately forwarded-with full protection of the reporter's confidentiality-to the Supervisory Board by the RWB. The Supervisory Board may proceed in parallel with its own investigation independently but without being able to access the name of the whistleblower; in case such information is essential to the investigation, the Supervisory Board will await the outcome of the RWB's investigation.

8. External reports

The reporting channels to be used on a routine and priority basis are the internal channels adopted by the Company, as provided in § 7.1 above.

Legislative Decree 24/2023 provides that Whistleblowers may use an External Reporting Channel, activated at the National Anticorruption Authority (ANAC), or to public disclosure only under certain and peremptory conditions, outlined below.

Finally, the right of whistleblowers to file complaints with the relevant authorities remains unaffected.

8.1. External reporting to ANAC

The reporting person may make an external report to ANAC if one of the following conditions is met at the time of its submission:

- a) there is no mandatory activation of the internal reporting channel within its work context, or this channel, even if mandatory, is not active or, even if activated, does not comply with Article 4 of Legislative Decree 24/23;
- b) the reporting person has already made an internal report using the dedicated channel established by the Company and the report has not been followed up;
- (c) the reporting person has reasonable grounds to believe that if he or she made an internal report using the channel adopted by the Company, the report would not be effectively followed up or that the same report might result in the risk of retaliation;
- (d) the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

"External" reporting is passed on to ANAC and is carried out using the dedicated channels made available by ANAC on its institutional website <https://www.anticorruzione.it/-/whistleblowing> and in accordance with the rules therein, to which reference is made. A protection of the confidentiality of the reporter is also implemented in relation to external reports in accordance with the provisions of Legislative Decree 24/23.

It is specified that reporting to Anac is not required in cases where it is intended to report a violation of the Company's Model 231.

8.2. Public disclosure

The Whistleblower may make the Report by public disclosure, putting the information in the public domain (e.g., press or social media) only if:

- The Complainant made one Internal Report and one External Report to ANAC, and neither Report was responded to within the deadline;
- The Whistleblower directly made an External Report and it did not receive a response within the deadline;
- the Whistleblower has reasonable grounds to believe that the violation that is the subject of the Report may pose an imminent or obvious danger to the public interest (e.g., emergency situation or risk of irreversible harm);

-the Whistleblower has probable cause to believe that the External Report may pose a risk of retaliation or may not be effectively followed up (e.g., evidence may be concealed or destroyed, or the Whistleblower may be colluding with the perpetrator or involved in the violation itself).

In the absence of the prerequisites listed above, the person does not benefit from the protections in § 9 below.

9. Safeguards

The protections in Sections 9.1, 9.2, and 9.3 below apply if the Whistleblower at the time of Reporting:

- had good reason to believe that the information about the reported violations was true (e.g., the Whistleblower must have specified the circumstances of time and place and specifically described the fact, the Whistleblower must not have knowingly reported incorrect or manifestly baseless information) and fell within the objective scope of the Reporting stated in Section 6.1 above;
- Has complied with the provisions of this Procedure.

The reasons that prompted the Whistleblower to file the Report are irrelevant to his or her protection.

The protections set forth in paragraphs 9.1, 9.2 and 9.3 below do not apply, however, when the liability of the Whistleblower for the crimes of slander or libel or otherwise for the same crimes committed by reporting to the judicial or accounting authorities or the civil liability of the Whistleblower for intentionally reporting false information with malice or negligence has been established by a judgment (even of first instance). In these cases, disciplinary sanctions are, in addition, provided for.

Protective measures are also extended to the following individuals:

- facilitators, i.e., people who assist the Whistleblower in the reporting process, providing advice and support, and who work within the same work environment as the Whistleblower;
- persons from the same work environment as the Whistleblower who are linked to the Whistleblower by a stable emotional or kinship link within the fourth degree, or persons linked by a network of relationships that have arisen by reason of the fact that they work, or have worked in the past, in the same work environment as the Whistleblower;
- co-workers with a habitual and current relationship with the Whistleblower, i.e., individuals who, at the time of the Reporting, work with the Whistleblower and have a relationship with the Whistleblower marked by such continuity as to determine a relationship of commonality between them;
- entities owned by the Whistleblower, i.e., of which the Whistleblower is the sole owner or in which it has majority ownership;
- entities for which the reporter works;
- entities operating in the same work environment as the reporter.

The protections in §§ 9.1, 9.2, and 9.3 below also apply in the case of an anonymous Report, if the Whistleblower is subsequently identified in the course of the activities of handling the Report or otherwise if the Reporting person is otherwise identifiable.

9.1. Confidentiality

Alerts may not be used beyond what is necessary to adequately follow up on them.

The identity of the Whistleblower and any other information from which it can be inferred, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on reports.

As part of any criminal proceedings that originate as a result of the report, the identity of the Whistleblower shall be covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure.

In the context of any disciplinary proceedings that originate as a result of the report, the identity of the Whistleblower may not be disclosed, where the contestation of the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. Where the charge is based, in whole or in part, on the report and knowledge of the identity of the Whistleblower is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of his or her identity.

Notice shall be given to the Whistleblower by written communication of the reasons for the disclosure of confidential data in the hypothesis referred to in paragraph 5, second sentence, as well as in the reporting procedures referred to in this chapter when the disclosure of the identity of the reporting person and the information referred to in paragraph 2 is also indispensable for the defense of the person involved.

The report is exempt from access provided by Articles 22 et seq. of Law No. 241 of August 7, 1990, and Articles 5 et seq. of Legislative Decree No. 33 of March 14, 2013.

Notwithstanding the provisions listed above, in the internal reporting procedures referred to in this §, the person involved may be heard, or, at his or her request, shall be heard, including by means of a cartular procedure through the acquisition of written comments and documents.

Legislative Decree 24/23 provides that the protection to the confidentiality of the Whistleblower is also extended to the persons named in the report as well as to the person reported; the company and the RWB therefore implement and guarantee these protections in handling the report, recalling and applying the specific provisions set forth in the decree.

9.2. Protection from retaliation

In all cases where the reporter made the report in good faith, regardless of the outcome of the report, having good reason to believe that the information about the reported, publicly disclosed or reported violations was true and fell within the objective scope of § 6.1, the following protection obligations apply:

- (a) Persons referred to in §§ 5 and 9 shall not be subject to any retaliation.
- (b) In the context of judicial or administrative proceedings or otherwise out-of-court disputes having as their object the ascertainment of conduct, acts or omissions prohibited under Article 17 of Legislative Decree 24/23, it shall be presumed that the same were put in place because of the report or complaint to the judicial or accounting authority. The burden of proving that such conduct or acts are motivated by reasons unrelated to the report or complaint is on the person who put them in place.
- (c) In the case of a claim for damages filed with the judicial authority by the reporting persons, if such persons prove that they have made, pursuant to this Decree, a report or complaint to the judicial or accounting authority and have suffered damage, it shall be presumed, unless proven otherwise, that the damage is a result of such report or complaint to the judicial or accounting authority.

The following are certain instances which, if carried out by reason of the report or complaint to the judicial or accounting authority and if they are likely to cause the reporting person or the person making the complaint, either directly or indirectly, unfair harm, constitute retaliation:

- (a) dismissal, suspension or equivalent measures;
- (b) demotion in rank or non-promotion;
- (c) change of duties, change of workplace, reduction of salary, change of working hours;
- (d) suspension of training or any restriction of access to it;
- (e) negative merit notes or negative references;

- (f) the adoption of disciplinary measures or other penalty, including fines;
- (g) coercion, intimidation, harassment or ostracism;
- (h) discrimination or otherwise unfavorable treatment;
- (i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- (l) non-renewal or early termination of a fixed-term employment contract;
- (m) damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- (n) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- (o) early termination or cancellation of the contract for the provision of goods or services;
- (p) the cancellation of a license or permit;
- (q) the request to undergo psychiatric or medical examinations.

The entities and persons referred to in § 5 may notify ANAC of retaliation they believe they have suffered. In the case of retaliation committed in the employment context of a private sector entity, the ANAC shall inform the National Labor Inspectorate for measures within its competence.

Acts taken in violation of the prohibition against retaliatory acts are null and void. Persons referred to in § 5 who have been dismissed as a result of the report or complaint to the judicial or accounting authority are entitled to be reinstated in their jobs due to the specific discipline applicable to the employee.

The court seized shall take all measures, including provisional measures, necessary to ensure the protection of the subjective legal situation being sued, including compensation for damages, reinstatement in the workplace, an order to cease the conduct carried out in violation of Article 17 Legislative Decree 24/23, and the declaration of nullity of the acts adopted in violation of the same article.

9.3. Limitations of liability for the Whistleblower

Further protection granted by the Decree to the Whistleblower is the limitation of his liability with respect to the disclosure and dissemination of certain categories of information, which would otherwise expose him to criminal, civil and administrative liability.

Notably, the Whistleblower will not be held accountable either criminally, civilly or administratively:

- Of disclosure and use of official secrets (Article 326 of the Criminal Code);
- Of disclosure of professional secrecy (Article 622 of the Criminal Code);
- Of disclosure of scientific and industrial secrets (Article 623 of the Criminal Code);
- Of breach of the duty of loyalty and loyalty (Article 2105 Civil Code);
- Of violation of the provisions on copyright protection;
- Of violation of the provisions on the protection of personal data;
- Of disclosure or dissemination of information about violations that offend the reputation of the person involved.

However, the Decree places two conditions on the operation of the above limitations of liability:

1. at the time of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to disclose the reported violation;
2. the report is made in compliance with the conditions set forth in the Decree to benefit from the protection against retaliation (well-founded reasons for believing the reported facts to be true, the violation is among those that can be reported, and the terms and conditions of access to the report are complied with).

It should be emphasized, therefore, that the limitation operates if the reasons behind the disclosure or dissemination are not based on mere inferences, gossip, vindictive, opportunistic or scandalous purposes.

In any case, it should be considered that liability is not excluded for conduct that:

- Are not related to the reporting;
- Are not strictly necessary to reveal the violation;
- configure an unlawful acquisition of information or access to documents.

10. Violations of this Procedure

It constitutes a disciplinary offence to violate this Procedure, without prejudice in any case to any liability, including civil, criminal and/or administrative liability to be ascertained by the competent Authorities. In particular, the following are provided for:

- disciplinary sanctions in the hands of the Whistleblower who-after assessment by the RWB-has (i) in bad faith reported violations that turn out to be completely insubstantial and, more generally, (ii) abused or made improper use and/or intentional misuse of this Procedure;
- disciplinary sanctions against the Whistleblower in the event that the RWB (or, in the case of a potential conflict, the SB), at the outcome of the investigation, determines that the Whistleblowing is well-founded;
- sanctions against the RWB or individuals in charge of or otherwise involved in the investigation in case of violation of the duty of confidentiality.

Disciplinary proceedings and related sanctions are applied on the basis of the company's internal rules (see Disciplinary System under the Company's Model 231) and applicable collective agreements.

11. Documentation management

The reports and related documentation shall be kept for the time 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 compliance with the confidentiality obligations set forth in Article 12 of Legislative Decree 24/23 and the principle set forth in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3(1)(e) of Legislative Decree No. 51 of 2018.

12. Data protection rights of the Whistleblower, the Reported Person, and the affected persons

Please refer to the data protection notice posted on the company's website.

13. Information and training activities

The Company shall ensure that the RWB undergoes specific training (planned periodically and implemented by the Company) related to the management of the Channel and how to implement the requirements to ensure the confidentiality of the reporter.

Of the existence of the Channel, its operation and characteristics, specific information is given (by the Company) to all employees of the Company, as well as to those who are among the reporting parties (suppliers, outsourcers, partners, consultants, etc.).

Of the Channel and this Procedure, moreover, specific information is given on the company's website, where the so-called "Privacy notices" related to the handling of reports are also made available.

14. Final rule

For all matters not expressly regulated in this Procedure, reference is made to the specific discipline set forth in Legislative Decree 24/23 and the regulations referred to therein; this discipline must be followed in full terms by

both the functions in charge of receiving and handling the report and any other function and corporate representative who comes into contact with the reporting channel regulated by this Procedure.