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## 1. PURPOSE

This procedure, prepared in line with Legislative Decree 10 March 2023, no. 24 of "implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national regulatory provisions", governs the protection of persons who report breaches of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context.

Socrate S.p.A. ('Socrate' or the 'Company'), has adopted a channel for handling reports from Employees and Third Parties ('Whistleblowers'), where 'Report' means any violation of national or European Union legislation as governed by this procedure.

Furthermore, the Company, in compliance with Legislative Decree No. 231 of 8 June 2001 (hereinafter also referred to as the 'Decree'), has adopted its own Organisation, Management and Control Model (hereinafter also referred to as the 'Organisational Model'), approved by the Board of Directors, and has entrusted a special body (hereinafter also referred to as the 'Body' or the 'SB') with the task of supervising the effective functioning and compliance of the Model and ensuring that it is updated.

The reporting system regulated by this procedure is therefore also relevant for the purposes of Legislative Decree No. 231/2001 as regards internal reporting.

## 2. SCOPE OF APPLICATION

This procedure governs the internal channel adopted by the Company for so-called "whistleblowing" reports and applies to all the persons indicated in Article 3 of Legislative Decree 24/2023, i.e., by way of example, persons operating in the working context of Socrate, be they:

- **shareholders** or persons with **functions of administration, management, control, supervision or representation of** the Company, even if they perform such functions on a de facto basis (such as: shareholders, directors; members of the Board of Statutory Auditors, managers);
- **employees** of the Company;
- **self-employed workers** carrying out their activities at the Company;
- **workers or collaborators working for** the Company and supplying goods or services or carrying out works for third parties (e.g. suppliers and subcontractors);
- **freelancers and consultants** working for the Company;
- **volunteers and trainees**, paid and unpaid.

In respect of such persons, the protections provided for in this procedure apply when the Report is made while the legal relationship is still in progress, or has not yet begun if the information on breaches was acquired during the selection process or in other

pre-contractual stages (e.g. candidate in a selection process), or during the probationary period, or even after the termination of the legal relationship if the information on breaches was acquired during the course of the relationship (e.g. retired personnel).

It should be noted that the protections in favour of the reporting person also extend to the following figures:

- **facilitators** (i.e. persons assisting the reporter in the reporting process); persons belonging to the same **work environment as** the reporter and linked to him/her **by a stable emotional or family relationship**;
- work **colleagues of** the reporting person who have a regular and current relationship with him/her;
- **entities owned** by the reporting party or for which the protected persons work.

### 3. OBJECT OF THE ALERTS

The subject of the Report may be conduct, acts or omissions, which harm the public interest or the integrity of the entity and which consist of **unlawful conduct** relevant under Legislative Decree 231/2001 or **violations of the Organisational Model** and the Code of Ethics.

This must in any case be information learnt in the reporting party's working environment. Reports include well-founded suspicions of violations already committed or not yet committed (which on the basis of concrete elements could be), as well as of conduct aimed at concealing them.

On the other hand, alerts relating to mere suspicions or rumours, or grievances, or requests, claims, grievances or demands of a personal nature of the Reporting Party cannot be the subject of a Report, and, if forwarded, will not be dealt with as governed by this procedure<sup>1</sup>.

Bad faith", defamatory or slanderous reports may give rise to civil and/or criminal liability for the reporter and the application of sanctions as set out in section 8.

The same channel may be used to report other acts or behaviour not in line with the Code of Ethics, even if not relevant under Legislative Decree 231/2001 (by way of example, but not limited to, harassment and discriminatory behaviour). In such cases, these reports will be handled by the Committee referred to in point 4 below and, if deemed necessary, brought to the attention of the competent offices, outside the protections provided for by Legislative Decree 24/2023. Such reports will be handled, in any case, in accordance with the timeframe provided for herein.

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<sup>1</sup> Also excluded from the scope of application of Legislative Decree 24/2023 are reports concerning national security and defence and relating to violations already mandatorily regulated in certain special sectors (e.g. financial terrorism, etc.).

#### 4. THE REPORTING MANAGER

With a view to effectively achieving the purposes of the rules in force, and thus to safeguarding the integrity of the Company and protecting the Whistleblower, the Whistleblowing Manager coincides with the Whistleblowing Committee (hereinafter, the "**Committee**") composed of one or more of the external members of the Supervisory Board, or of persons who can guarantee autonomy and the necessary skills to perform the functions entrusted to them.

Should the Report concern one of the members of the Committee, the reporting member may validly forward the Report to another member not involved in the Report.

If the Committee consists of only one member and a report received concerns, even indirectly, that member, the report will be handled by a member from outside the company appointed by the Board of Directors. Also in this case, the timeframes for handling the report set out in this document remain valid.

In the case of particularly complex investigations the Committee may also avail itself of the support of specialised external consultants who can provide the necessary technical and professional expertise for the management of the Report. To this end, the Committee has at its disposal a specific budget to be used for assignments outside the Company.

#### 5. THE INTERNAL REPORTING CHANNEL

##### 5.1.1 How to send the Report

Alerts via internal channel must be made alternatively:

In **writing** through the IT Platform - accessible only to the Committee and available at <https://socrate.segnalazioni.net> by filling in the Reporting screen and specifying that you wish to benefit from the whistleblowing protections (by selecting the words 'confidential' in the screen );

**Orally** through voice messaging on the same IT platform;

**Orally** through a direct meeting with the Committee, or its component<sup>2</sup> .

In the event of a Report transmitted to a person not competent to receive it, the latter shall - within 7 days - transmit the Report to the competent person through the channels implemented by the Company, without retaining a copy of it and notifying the reporting person.

The Whistleblower, by means of the above-mentioned tools, has the option of remaining anonymous or of requesting that his or her identity remain confidential,

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<sup>2</sup> The report in this hypothesis must be documented by recording and drawing up the minutes of the meeting confirmed by signature by the reporting party.

being able to benefit from the protections provided for by Legislative Decree 24/2023 for the Whistleblower.

In any case, in order to allow the Report to be used appropriately, it should be as detailed as possible and contain all the elements useful to ascertain the justification of the facts that are the subject of the Report, i.e. it should contain the following essential elements:

- **identification data** of the reporter (if not anonymous);
- **subject of** the Report or a clear and complete description of the facts that are the subject of the Report with an indication, if known, of the circumstances of time and place in which the reported facts were allegedly committed;
- reported subject or other persons involved, or any element that makes it easy to identify the alleged perpetrator of the conduct or other persons potentially aware of the facts;
- any **documentation that** may confirm the validity of the reported facts;
- any other useful information to confirm the existence of the reported facts.

Socrate guarantees the utmost **confidentiality** towards the reporter, protecting his/her identity. During the reporting management phase, the identity of the Whistleblower will be kept confidential and the information acquired will be managed in such a way that it is not possible even indirectly to trace it back to the Whistleblower.

Moreover, the Reports may not be used beyond what is necessary to adequately follow them up. The identity of the reporting person and any other information from which this identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person himself/herself, to persons other than those competent to receive them or to follow up the Reports expressly authorised to process such data.

Confidentiality is guaranteed even in the case of Reports made orally and also concerns the person involved or otherwise mentioned in the Report, as well as the content of the Report and the relevant documentation.

The data collected, through the Report and/or in the course of the investigation that will follow, are collected and processed in accordance with EU Reg. no. 2016/679, Legislative Decree no. 196/2003 as amended by Legislative Decree 101/2018.

### **5.1.2 Preliminary analysis**

The Committee, within 7 days of sending the Report, sends an **acknowledgement of receipt to the** Reporting Party to inform it that it has taken charge of the Report transmitted, and undertakes to follow it up properly.

All Reports are subject to a preliminary analysis carried out by the Committee in order to verify the presence of useful data and information to allow an initial assessment of the admissibility and admissibility of the Report.

In order to assess the admissibility of the Report, the Committee must first verify the existence of the objective and subjective prerequisites justifying the Report through an internal channel, i.e. that the reporting person is a person entitled to make the Report and that the subject of the Report falls within the scope of application of the rules.

Once the Committee has verified the admissibility of the Report, it shall assess whether the Report is admissible as a whistleblowing, i.e. whether it contains data and information that enable it to be understood and analysed in accordance with the provisions of this procedure (e.g. the circumstances time and place in which the fact occurred, generalities or other elements enabling the identification of the person to whom the reported facts are attributed).

If, at the end of the preliminary phase, it emerges that the Report is manifestly inadmissible or inadmissible, or if it is ascertained that the Report's content is so general as to make it impossible to understand the facts, the Report is filed by the Committee, stating the reasons therefor, and without prejudice to the provisions of paragraph 8 below.

If at the end of the preliminary phase it emerges that the Report does not fall within the competence of the Committee, the latter will instead forward it to the competent corporate functions.

### **5.1.3 Investigation and specific insights**

If, as a result of the preliminary analysis, useful and sufficient elements emerge or can be inferred for an assessment of the admissibility of the Report, the Committee starts the internal investigation on the facts and conduct reported in order to assess their existence.

The **internal investigation** should be carried out in a confidential and impartial manner so as to preserve the confidentiality of the identity of the Whistleblower, of the reported person and of the content of the Report. In particular, the Committee may request further information from the Whistleblower, acquire further documentation and, in the case of technical or particularly complex investigations, avail itself of the support of external professionals who can provide the necessary expertise and who must ensure confidentiality of information, impartiality and independence in the relevant assessments. To this end, the person appointed must undertake to comply with the obligations of confidentiality and secrecy laid down in this procedure.

To this end, the Committee will, by way of example, ensure that

- carry out specific analyses involving the relevant company structures;
- maintain **interlocutions** with the reporter;
- obtain **documents or other information** from the reporting person;

- acquire **acts or documents** from other offices of the organisation;
- **hearing** third persons who may report on the facts that are the subject of the Report;
- make **requests to** third parties to ascertain the validity of the reported facts;
- immediately conclude the investigation - by means of archiving - if it is established at any time that the Report is unfounded, giving reasons for this in writing.

#### 5.1.4 Investigation Conclusion and Feedback

At the end of the internal investigations, will prepare the final report of the investigation and, if the investigation proves to be well-founded, will contact the competent corporate functions in order to allow them to take the necessary measures to follow up the Report, such as, for example, :

- identification with the Head of the function concerned by the Report of any "**action plan**" necessary to remove the organisational and control deficiency;
- regular **monitoring** of the implementation of the action plan;
- adoption of any **internal measures** (e.g. legal action, deletion from the register of suppliers, etc.);
- opening of **disciplinary proceedings**.

At the end of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt or from the expiry of the period of 7 days from the submission of the Report, the Committee shall provide the Reporting Party with **feedback<sup>3</sup> on the Report** received (e.g. communication of the filing of the Report, initiation of internal investigations, ascertainment of the grounds, activities carried out so far, etc.).

Furthermore, the Committee periodically communicates to the Board of Directors and, for information purposes, to the Board of Auditors, information on the reports received, as well as the results of the in-depth investigations and internal audits carried out.

If the Reports concern violations of the 231 Model or offences relevant for the purposes of Legislative Decree No. 231/2001, the summary report of the Reports received and the improvement actions undertaken is also included in the annual report prepared by the Supervisory Board and forwarded to the Board of Directors .

## 6. PROTECTING THE CONFIDENTIALITY OF THE REPORTER, THE REPORTED OR INVOLVED PERSONS AND OTHERS

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

Moreover, in the case of an internal Report, it is the Committee's duty to guarantee the confidentiality of the Whistleblower from the moment the Report is taken in

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<sup>3</sup> It should be noted that it is not necessary to conclude the investigation within 3 months, as there may be reasons that require more time for verifications. In this case, however, it will also be necessary to inform the Reporting Officer of the subsequent final outcome of the investigation of the Report.



charge, even in the event that the Report subsequently proves to be erroneous or unfounded.

Confidentiality is guaranteed not only with regard to the identity of the Whistleblower, but also to any other information or element from which **the identity of the Whistleblower** may be directly or indirectly inferred. The same guarantee is also provided for the persons involved and/or mentioned in the report, as well as the facilitators, in view of the risk of retaliation.

The confidentiality of the reporting subject is also guaranteed in the case of Reports made orally or through a direct meeting with the reporting manager, as well as in the case of Reports sent to a non competent person.

Confidentiality is also safeguarded in judicial and disciplinary proceedings. In particular, in the context of any disciplinary proceedings that the Company may initiate against the alleged perpetrator of the breach, the identity of the Whistleblower cannot be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the Whistleblowing, even if consequent to the Whistleblowing itself.

If the identity of the Whistleblower is indispensable for the defence of the person charged with the disciplinary offence, it may only be disclosed with the Whistleblower's **express consent**.

## **7. PROTECTION MEASURES**

Legislative Decree 24/2023 provides for a series of measures for the protection of whistleblowers and other persons involved in the Report, applicable if the conditions set out in Article 16 of Legislative Decree 24/2023 are met, i.e. if:

at the time of the Report, Whistleblowing or public disclosure, the Whistleblower had reasonable grounds to believe that the information on the violations found was **true** and fell within the objective scope of the L.D. 24/2023;

the Report was made in accordance with the **procedures** set out in Legislative Decree 24/2023.

In contrast to the relevance of the good faith of the Whistleblower, the motives that induced him/her to make the Report are completely irrelevant for the purposes of protection.

The protections are not guaranteed - and disciplinary sanctions are imposed - if it is established that the Whistleblower is criminally liable for offences of defamation or slander or, in any case, for the same offences committed with the report to the judicial or accounting authorities, or that he/she is civilly liable, for the same reason, in cases of wilful misconduct or gross negligence.

### 7.1.1 Prohibition of retaliation

Any form of retaliation, even if only attempted or threatened, against the Whistleblower for reasons related, in whole or in part, directly or indirectly, to the Whistleblowing is not tolerated.

Retaliation is considered, by way of example, any measure, act or conduct provided for in Article 17(4) of Legislative Decree 24/2023 (e.g. dismissal, suspension, downgrading, change of job, place or working hours, reduction of salary, disciplinary measures, harassment, coercion, etc.) and any other measure that results in unacceptable working conditions<sup>4</sup>.

Anyone who believes that he/she is the object of retaliatory measures, including attempted or threatened retaliation, following a Report may inform ANAC which, having ascertained the causal link between the retaliation and the Report, will adopt the consequent sanctioning measures.

In fact, ANAC will be able to apply to the person responsible a pecuniary administrative sanction of between EUR 10,000 and EUR 50,000 when it establishes that retaliation has been committed or when it establishes that the Whistleblowing has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality has been breached. The judicial authority will, on the other hand, order the measures necessary to ensure the protection of the Whistleblower (e.g. termination of the retaliatory conduct, reinstatement, compensation for damages, etc.).

However, this protection measure loses its effectiveness (i) if the criminal liability of the whistleblower for offences of defamation or slander is ascertained, even by a judgment of first instance, or if such offences are committed by reporting to the judicial or accounting authorities; (ii) in the event of civil liability for the same offence due to wilful misconduct or gross negligence. In both cases, a disciplinary sanction shall be imposed on the reporting or whistleblowing person.

As mentioned above, the persons eligible for protection also include those who, having a qualified connection with the Whistleblower, suffer retaliation on account of said connection. These are facilitators, people in the same work context, colleagues, and even legal entities in cases where they are entities owned by the Whistleblower or entities in which he/she works or entities operating in the same work context.

### 7.1.2 Support measures

A list of **Third Sector** entities that provide reporting persons with support measures is established at ANAC. The list is published by ANAC on its website. The support measures provided by the entities consist of information, assistance and advice free of charge on how to report and on the protection from retaliation offered by national

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<sup>4</sup> With regard to the case of dismissal, the regulation provides for nullity and the right of the employee to reinstatement in the workplace pursuant to the rules applicable to the employee. Pursuant to Article 19(4) of the Decree, if retaliation is ascertained, the judicial authority before which the case has been brought may adopt all the measures necessary to ensure protection for the subjective legal situation being asserted (e.g., compensation for damages, reinstatement in the workplace, an order to cease retaliatory conduct, a declaration of the nullity of the acts adopted in breach of Article 17 of Legislative Decree 24/2023).

and EU legislation, on the rights of the person concerned, and on the terms and conditions of access to legal aid.

### 7.1.3 Limitations of liability

A Whistleblower who discloses or disseminates information on breaches covered by the obligation of secrecy, or relating to the protection of copyright or personal data protection, or discloses or disseminates information on breaches that offend the reputation of the person involved or reported, shall not be punishable if, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the breach and the Whistleblowing, public disclosure or reporting to the judicial or accounting authorities was carried out in the required manner.

Any further liability of a civil or administrative nature is also excluded in the above cases.

Unless the act constitutes a criminal offence, liability, including civil or administrative liability, for the acquisition of or access to information on violations is excluded.

Criminal liability and any other liability, including of a civil or administrative nature, is not excluded for conduct, acts or omissions that are not related to the Report, to the report to the judicial or accounting authorities or to public disclosure or that are not strictly necessary to disclose the breach.

## 8. DISCIPLINARY SANCTIONS

Failure to comply with the principles and rules contained in this procedure constitutes a violation of the Model and entails the application of the disciplinary system adopted pursuant to it.

In particular, the **disciplinary sanctions** provided for in the General Section of the Organisational Model may be applied, to an extent proportionate to the seriousness of the conduct, in the following cases provided for in Article 21(2) of Legislative Decree 24/2023 Legislative Decree 24/2023 such as:

- violation of the **measures put in place to protect the Whistleblower** (e.g. direct or indirect retaliatory acts against the Whistleblower for reasons directly or indirectly linked to the Whistleblowing);
- obstructing the Report or attempting to obstruct the Report;
- breaches of the **obligation to keep the** identity of the reporter **confidential**;
- **failure to establish** reporting channels or compliant procedures;
- failure to **verify and analyse** reports received;
- ascertainment by a judgment, even if not final at first instance, against the Whistleblower, of **criminal liability for the offences of slander or defamation** or, in any case, for the same offences committed with the complaint, or of civil liability, for having reported false information intentionally with malice or gross negligence;

- performance of **illegal or irregular** acts or acts not in line with the Code of Ethics, the Organisational Model and the procedures adopted.

No action or sanction is envisaged against those who report in good faith facts that subsequent verification proves to be unfounded.

## 9. INFORMATION, TRAINING AND DISSEMINATION

This procedure is an integral part of the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree 231/2001 and can be consulted on the company **notice board**, as well as available on the **company Intranet** in the "Whistleblowing" section and published on the Company's website.

Regular **training** courses on whistleblowing are organised for internal staff.

Finally, in contracts with third parties, special **clauses** are included concerning Socrate' adoption of the Code of Ethics, Model 231 and whistleblowing channels, providing information on how to use them.

## 10. ARCHIVING AND TRACEABILITY

The information relating to Reports (including the relevant documentation) is kept in a special database for as long as necessary for the processing of the Report and in any case no longer than **5 (five) years** from the date of the communication of the final outcome of the Reporting procedure, in compliance with the confidentiality obligations set out in this procedure.

## 11. REFERENCES

- Legislative Decree No 231 of 8 June 2001 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of the Law of 29 September 2000';
- Legislative Decree No 24 of 10 March 2023 'Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws';
- Confindustria Operational Guide for Private Entities - New 'whistleblowing' Regulations - October 2023;
- ANAC Guidelines on the protection of persons who report violations of European Union law and the protection of persons who report violations of national laws - approved by resolution No. 311 of 12 July 2023;
- Organisation, management and control model of the Company, pursuant to Article 6 of Legislative Decree No. 231/2001.