

ORGANIZATION MODEL,  
MANAGEMENT AND CONTROL

PURSUANT TO LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

GLOBAL POLITICS

WHISTLEBLOWING

Approved by resolution  
of the Board of Directors meeting on 27 November 2023

## INTRODUCTION

### 1. PREMISE

- 1.1. IXLA (hereinafter, "IXLA" or the "Company") has always been committed to respecting the highest levels of ethics and integrity in the performance of its business activities and has defined within its Code of Ethics and the Organizational Model pursuant to Legislative Decree 231/2021 (the "**Decree**" and the "**Model**") the ethical standards and principles of conduct to be adopted to safeguard integrity in the conduct of business.
- 1.2. Drawing inspiration from these principles, IXLA intends to ensure effective, full and effective compliance with the founding values of its business action, also through the provision of suitable communication channels that allow anyone interested in reporting any conduct in contrast with the provisions of both national and European laws and regulations.
- 1.3. In Italy, Law no. 179/2017 on Whistleblowing introduces the obligation for the Company that is equipped with a Model 231 to provide, within its organizational structure, measures aimed at encouraging the emergence, thanks to the collaboration of employees, of facts of criminal relevance or in any case with an illicit connotation that may occur in the course of business activity.
- 1.4 Furthermore, at European level, Directive (EU) 2019/1937 (hereinafter also referred to as the "**Whistleblowing Directive**"), in force since 17 December 2021, requires Member States to adopt new standards of protection for whistleblowers, introducing common minimum standards of protection in order to give uniformity to fragmented and heterogeneous national regulations, where they exist. These include the obligation for companies with more than 50 employees to have adequate reporting channels.
- 1.5. The Company therefore intends to adopt a whistleblowing procedure (the "**Procedure**") that formalizes its commitment to prepare, in compliance with the applicable regulations, suitable channels for the management of reports of potential violations, offenses or conduct (including of a merely omissive nature) that does not comply with or in violation of national or European Union laws and regulations, of the Decree, Model 231 and the Code of Ethics.

## 2. LEGAL CONTEXT

2.1 The regulatory references of this Procedure, in addition to those already indicated, are the following:

- the Decree which, in art. 6, provides that the MODEL must "*provide for information obligations towards the body responsible for supervising the functioning and compliance with the models*";
- The ANCC Guidelines, which establish that the information flows to be requested from all the heads of organizational units within the company and in favor of the 231 Supervisory Body represent an essential element for the effectiveness of the Model;
- Legislative Decree no. 24 of 10 March 2023 (in Official Gazette no. 63 of 15 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 laying down provisions on the protection of persons who report breaches of national legislation (the "**WB Decree**)";
- 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;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("**GDPR EU**)";
- Legislative Decree no. 196 of 30 June 2003 "Personal Data Protection Code, containing provisions for the adaptation of national legislation to Regulation (EU) no. 2016/679 of the European Parliament and of the Council of 27 April 2016 ("**GDPR**)", on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("**Privacy Code**)");
- the ANAC Guidelines, approved by the decision of the Authority's Board of 30 May 2023 approving the outline of the "Guidelines on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions – procedures for the submission and management of external reports" ("ANAC Guidelines").

## 3. DEFINITIONS

In conjunction with the other Definitions contained in other parts and provisions of this Procedure, the following Definitions shall apply:

- **"Whistleblowing Committee"**: the collegiate body as constituted in accordance with paragraphs 9.2 and 9.3 of the Procedure.
- **"Work context"**: the work or professional activities, present or past, carried out as part of the collaboration relationships identified by Legislative Decree 24/2023, through which, regardless of the nature of such activities, a person acquires information on violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority;
- **"Public Disclosure"** means making information about Violations publicly available through, for example, the media or social networks.
- **"Facilitator"**: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **"Model"**: the organisational, management and control model adopted by IXLA in order to prevent the commission of the predicate offences identified in the Decree and following the criminal risk analysis activities carried out periodically by the Company.
- **"Supervisory Body"**: the Supervisory Body appointed by the Company as part of the implementation of the provisions of the Decree.
- **"Procedure"** means this whistleblowing procedure.
- **"Reporting Person"**: the natural person who reports Violations.
- **"Reported Person"** means the natural or legal person named in the internal or external report or public disclosure as the person to whom the Violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation;
- **"Retaliation"**: any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly;

- **"Report"** means the notification of possible unlawful, commissive or omissive conduct that constitutes or may constitute a Violation, or the inducement to commit a Violation.

- **"Violation"** means conduct, even of a merely omissive nature, carried out in violation of (i) national or European Union laws and regulations, (ii) the Decree, (iii) Model 231, (iv) the Code of Ethics. In particular, pursuant to art. 2, paragraph I, letter a), Legislative Decree 24/2023, the aforementioned violations consist of (1) administrative, accounting, civil or criminal offenses that do not fall under numbers 3), 4), 5) and 6); (2) unlawful conduct within the meaning of Legislative Decree no. 231 of 8 June 2001, or violations of the organisational and management models provided for therein, which are not included in numbers 3), 4), 5) and 6); (3) offences falling within the scope of the European Union or national acts set out in the Annex to this Decree or the national acts implementing the European Union acts set out in the Annex to Directive (EU) 2019/1937, even if not listed in the Annex to this Decree, relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; Public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems; (4) acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union; (5) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union's competition and State aid rules, as well as infringements concerning the internal market related to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the legislation applicable in the field of corporate tax; (6) acts or conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to in points (3), (4) and (5).

On the other hand, pursuant to art. 1, paragraph II, Legislative Decree 24/2023, **the following are not Violations and cannot be reported:** a) disputes, claims or requests related to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment relationships or even only related to the aforementioned; (b) procedures for reporting breaches where they are already compulsorily regulated by national or European Union provisions; (c) reports of breaches of national security, as well as of procurement relating to defence or national security aspects, unless such aspects fall within the relevant secondary legislation of the European Union.

- **"Whistleblowing"**: means any information flow through which Reporting Persons can report potential Violations.

#### 4. PURPOSE AND SCOPE

4.1. The purpose of the Procedure is to describe and regulate the organizational and managerial aspects relating to the Reporting of Violations of which employees,

collaborators, members of corporate bodies, consultants, and in general third parties linked to the Company by contractual obligations in the context of the employment or collaboration relationship.

4.2. Specifically, the purpose of the Procedure is to:

- (a) inform the Reporting Persons that it is possible to report potential Violations;
- (b) explain and define the reporting procedures and the protections guaranteed to the Reporting Persons who have made a Report;
- (c) define the procedures, functions and times for the management of the individual Report.

4.3. The purposes described above shall be implemented through:

(a) the adoption and implementation (in addition to the direct reporting channel to the Supervisory Body provided for by Model 231) of an IT channel for sending Reports, which allows directors, employees and, in general, any Reporting Person, to submit - in order to protect the integrity of the Company - detailed reports of Violations of which they have become aware by reason of the functions performed, reachable at the website: [www.ixla.it](http://www.ixla.it) at the bottom of the page with a link to **"WHISTLEBLOWING POLICY"**

(b) the prohibition of acts of retaliation or discrimination, direct or indirect, against the Reporting Person for reasons related, directly or indirectly, to the Report;

(c) the application of sanctions against those who violate the measures to protect the Reporting Person, as well as those who make Reports with intent or gross negligence that subsequently prove to be unfounded.

4.4. The application of this Procedure and the reports made in accordance with it do not prejudice, nor limit in any way, the obligations to report to the Competent Authorities, nor those to report to the control bodies established by the Company itself. In particular, all the aforementioned parties involved in the management of the Report must have received adequate training in the field of privacy.

## 5. REPORTING PERSONS

5.1. "Reporting Persons", pursuant to and for the purposes of the WB Decree, are all those subjects who make a report or public disclosure of information on violations of which they have become aware in the context of their work or collaboration, such as, by way of example but not limited to:

- (a) employees of the Company;
- (b) self-employed persons who work for the Company;
- (c) collaborators, freelancers and consultants who work for the Company, including agents and distributors;
- (d) volunteers and trainees, both paid and unpaid, of the Company;

(e) shareholders and persons with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised solely by the Company.

5.2. Reporting Persons are entitled – and are subject to the safeguards set out in this Procedure – to make a report or, in the alternative, if the conditions referred to in Article 8 are met, to disclose to the public the information of which they have become aware:

- (a) when the legal relationship is ongoing;
- (b) during the probationary period;
- (c) when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
- (d) after the termination of the legal relationship, if the information about the violations was acquired before the termination of the relationship.

## 6. RULES AND CONDUCT

6.1. Reporting Persons are required to:

- (a) make Reports in good faith, substantiated and based on accurate and consistent facts;
- (b) refrain from unsubstantiated or unsubstantiated Reports, based on unconfirmed rumors or rumors, or from Reports that are irrelevant to the Violations relevant to the Procedure;
- (c) not to use the Referrals as tools to solve mere personal problems or for the sole purpose of harming the Reported Person or for opportunistic reasons.

6.2. Upon receipt of the Report, the Company shall:

- (a) consider the Reports and evaluate them scrupulously and carefully;
- (b) ensure the confidentiality of the identity and personal data of the Reporting Person and the Reported Person in the management of the Report;
- (c) avoid acts of retaliation and discrimination, direct or indirect, against the person making the Report, even in the event that the Report, although made in good faith and in line with the provisions of Article 7, is unfounded;
- (d) ensure the traceability of the process relating to the evaluation of the Report and the adoption of any consequent measures.

6.3. The Reporting Person is aware of the responsibilities provided for in the event of false statements or the formation or use of false, false or untruthful acts or information. If, as a result of internal checks, the Report is found to be unfounded, investigations will be carried out on the existence of serious culpability or wilful misconduct regarding the undue Report and, if so, disciplinary actions will be taken also in accordance with the provisions of the sanctioning system provided for in the Model against the Reporting Person, unless the Reporting produces further elements in support of its Report suitable to exclude the existence of wilful misconduct or gross negligence.

## 7. REPORTING

- 7.1. The Report may not relate to information already in the public domain, nor to personal complaints of the Reporting Person, whether or not they are related to the employment relationship.
- 7.2 The Report cannot be made anonymously, it being understood that the identity of the Reporting Person and the confidentiality of the communications will always be protected in accordance with current legislation.
- 7.3. In particular, the identity of the Reporting Person and any element or information from which the identity of the Reporting Person can be deduced – directly or indirectly – will not be revealed to persons other than those to whom the Management of the Report is delegated by the Procedure.
- 7.4. The identity of the Reporting Person will not be revealed to third parties even in the context of any disciplinary proceedings, in the event that the dispute is based on separate and additional investigations with respect to the factual circumstances covered by the Report.
- 7.5. If the complaint is based on the Report and knowledge of the identity of the Reporting Person is essential for the defence of the accused, the Report and the factual circumstances described therein will be used for the purposes of disciplinary proceedings only in the presence of the Reporting Person's express consent to the disclosure of his/her identity. In the event of denial of the consent expressed by the Reporting Person, it will not be possible to follow up on the Report, except in cases where further elements have emerged that allow the autonomous continuation of the disciplinary proceedings.
- 7.6. The Report may concern (i) employees and collaborators in any capacity of the Company, (ii) members of the corporate bodies (Board of Directors, Board of Statutory Auditors, and any other internal corporate body), (iii) third parties who have - or have had - a contractual relationship with the Company, such as, by way of example but not limited to, suppliers, agents, distributors, contractors and subcontractors, consultants, customers.
- 7.7. The Report must substantiate as much as possible the facts reported, indicating the time and place of commission, the author or, if more than one, the authors of the facts themselves as well as any documents proving the same facts, in order to allow an appropriate verification of the validity of the Report.
- 7.8. In consideration of the purposes of the Procedure and in light of the importance that the Reporting of any Violations has in the Company's business organization, an electronic web platform has been activated that can be reached at the internet address indicated in paragraph 4.3 (a).
- 7.9. The Reporting Person may at any time integrate, rectify or complete the Report made or add additional evidence, including documentary evidence, through the same channel through which the Report was sent.
- 7.10 It is sanctioned to send:
  - Reports made for the sole purpose of retaliation or intimidation or unfounded reports made with intent or gross negligence;
  - any communication that proves to be unfounded on the basis of objective elements,



with the sole purpose of causing unfair harm to the person reported;

- Reports containing insulting expressions or with defamatory, slanderous or discriminatory purposes.

## **8. PUBLIC DISCLOSURE**

8.1. The Reporting Person may make a public disclosure of the Report and benefit from the protection provided for in Article 13 of the Procedure if, at the time of public disclosure, at least one of the following conditions is met:

- (a) the Reporting Person has previously made a Report through an internal channel and has not been responded to within the terms set out in paragraph 9.12 below;
- (b) the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent and obvious danger to the public interest.

## **9. THE WHISTLEBLOWING PROCESS**

9.1. In order to make the Whistleblowing system effective, the Company has set up an internal Whistleblowing Committee, responsible for taking charge of and managing Reports.

9.2. In particular, the Whistleblowing Committee is a collegial body, composed of two internal members in the persons of the CEOs Ettore Ghirlanda and Marco Tomadin and the Supervisory Body.

9.3 The Whistleblowing Committee may avail itself, in the management of individual Reports, of auxiliaries belonging to company functions such as administrative and personnel managers, in possession of the necessary training requirements for the management of the Report and the related channel.

9.4. Once the Report has been received, the Whistleblowing Committee will send the Reporting Person, without delay and in any case no later than seven days from the date of receipt, an acknowledgement of receipt and acceptance. The acknowledgment of receipt will also contain information on how to handle the Report.

9.5. The Whistleblowing Committee, upon receipt of the Report, must diligently follow up on it and, in particular, always keeping the discussion open with the Reporting Person and possibly requesting any clarification or documentary or informative integration from the same, must verify (i) the completeness of the Report, (ii) the existence of the legal and factual conditions in accordance with the provisions of the Decree and the rules contained in the Model and in the policies (iii) the seriousness of the facts that are the subject of the Report and the possible urgency in the investigation of the Report.

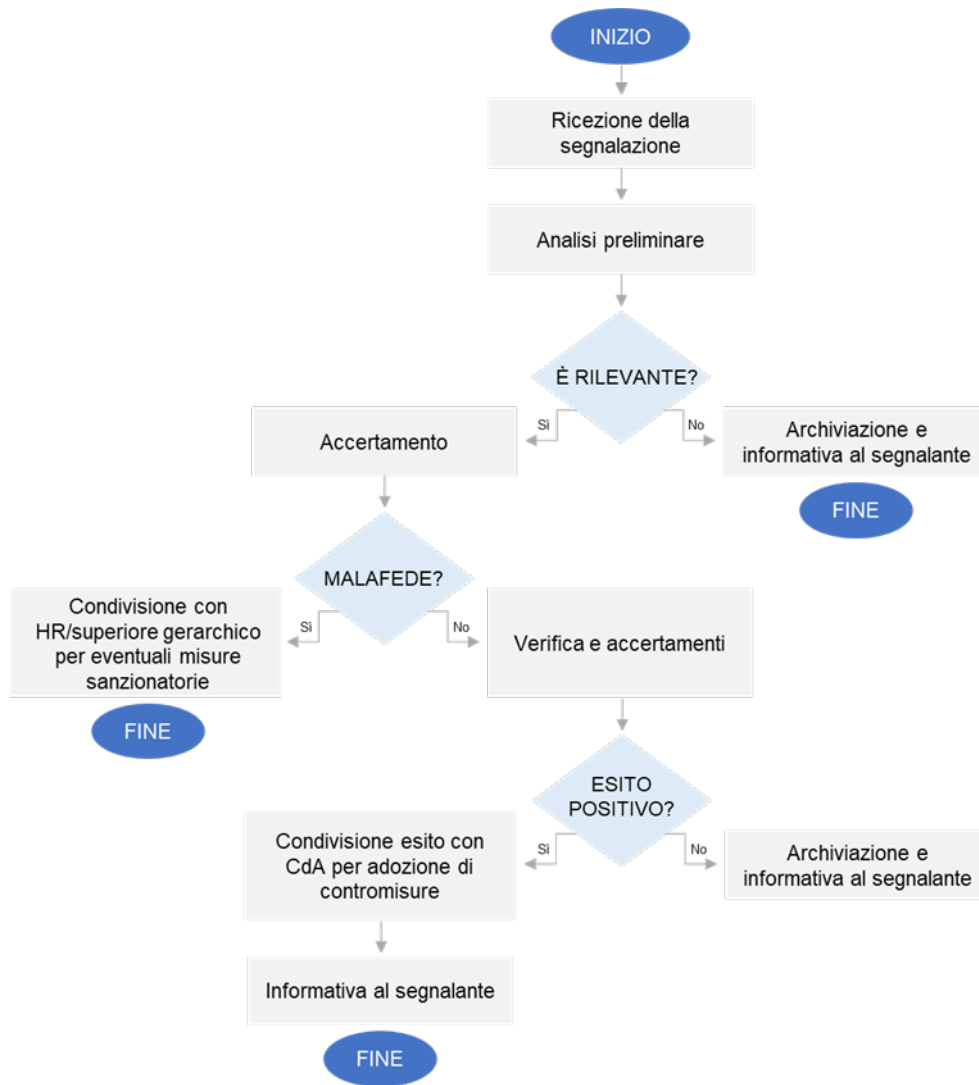
9.6. In the event that the Whistleblowing Committee considers that the Report is manifestly unfounded, it will order its archiving, informing the Reporting Person in writing, within the deadline provided for in paragraph 10.13 below; in the information, the Whistleblowing Committee must indicate the circumstances and facts that are the subject of the Report and the reasons for its archiving.

9.7 Conversely, in the event that the Report is not manifestly unfounded, the Whistleblowing Committee shall initiate an investigation phase, immediately

proceeding with the analysis and assessment of the merits of the Report. In this phase, the Whistleblowing Committee – always in full compliance with the provisions for the protection of the Reporting Person referred to in this Procedure – may carry out the necessary in-depth discussions with other company functions and may also request further elements or insights from the Reporting Person.

- 9.8. The Whistleblowing Committee may carry out the checks and in-depth analyses deemed appropriate, also with the help of external consultants.
- 9.9. At the end of the analysis phase, the Whistleblowing Committee shall draw up a written report (the "Report") for the benefit of the Board of Directors, if such reporting is deemed necessary. This report must include:
  - (a) a factual reconstruction of what is alleged in the Report (place and date of the facts, evidence and documents);
  - (b) the checks carried out, the results of the same and the company subjects or third parties involved in the analysis phase;
  - (c) a summary assessment of the analysis process with an indication of the cases ascertained and the related reasons;
  - (d) the outcome of the analysis (archiving or validity of the Report).
- 9.10. If, at the end of the investigation, the Report is found to be well-founded, the Whistleblowing Committee will inform the relevant persons (for example, the Chief Executive Officer with responsibility for employment) of the outcome of the investigation, transmitting the Report to them, so that they can assess the adoption of any disciplinary measures or contractual remedies.
- 9.11. If the investigation reveals the need for corrective actions, the Board of Directors will be required to define a corrective action plan that provides for the implementation of the necessary safeguards for the removal of the critical issues detected and the strengthening of the process. The Whistleblowing Committee will monitor the state of implementation.
- 9.12. In any case, the Whistleblowing Committee shall respond to the Whistleblowing Committee on the merits no later than three months from the date of the acknowledgement of receipt referred to in paragraph 9.5 above or, in the absence of such notice, no later than three months from the expiry of the seven-day period from the date of submission of the Report.

The following is the management model for Reports:



## 10. DISCIPLINARY MEASURES – CONTRACTUAL REMEDIES AGAINST THIRD PARTIES

10.1. If the investigations reveal the responsibility of an employee, the Board of Directors, in accordance with the provisions of the Model, will assess, with the possible assistance of the Supervisory Body, whether or not to initiate disciplinary proceedings against the Reported persons held responsible for the Violation following the analysis carried out and the assessment carried out by the Whistleblowing Committee.

10.2. The disciplinary measures adopted will be those provided for in the General Part of the Model and in the Disciplinary Code.

10.3. The Board of Directors will also consider whether to take action:

- (a) against the Reporting Person who has made the Report with intent or gross negligence or who has been convicted of slander or defamation;
- (b) against any perpetrators of retaliatory or discriminatory behaviour against the Reporting Person;

(c) to persons involved in the process of evaluation and analysis of the Report who have violated confidentiality obligations or have not examined the Report received.

- 10.4. Without prejudice to the application of the special rules provided for in the General Part of the Model and in the Disciplinary Code, the disciplinary measures adopted for the cases indicated above in paragraphs (a), (b) and (c) will be those provided for by the applicable CCNL, imposed on the basis of the Workers' Statute, in compliance with the company disciplinary system and the principle of proportionality.
- 10.5. If the investigations reveal the liability of a supplier or other third party outside the organisational structure, the Board of Directors, having heard, if necessary, the company department in charge, will assess the application of the remedies provided for in the contract, according to a graduality proportionate to the seriousness of the breach.
- 10.6. If the facts alleged in the Report are well-founded at the end of the investigation and the conditions are met, the Company will also follow up on the Report by informing the Competent Authorities, through the relevant corporate departments.

## **11. CONFIDENTIALITY**

- 11.1. The Company guarantees the confidentiality of the Reporting Person and the data and information transmitted, in order to protect the Reporting Person from any form of retaliation or discrimination. In particular, all data, information, factual circumstances and any documents supporting the Report may not be used by the Company, the Whistleblowing Committee and the Supervisory Body (and, more generally, by any third party who has legitimately become aware of the Report and such facts and circumstances) except with the timing and for the purposes strictly necessary to follow up on the Report itself.
- 11.2. The identity of the Reporting Person, as well as any information, factual circumstances and documentation contained or not contained in the Report from which the identity of the Reporting Person can be directly or indirectly inferred, may not be disclosed or revealed in any way to anyone other than the members of the Whistleblowing Committee and the Supervisory Body without the prior written consent of the Reporting Person, It being understood that they must be expressly authorized to process personal data in accordance with the provisions on the processing of personal data.
- 11.3. In the context of any criminal proceedings, the identity of the Reporting Person shall be covered by secrecy in the manner and within the limits set out in Article 329 of the Code of Criminal Procedure.
- 11.4. The identity of the Reporting Person, the Report, the factual circumstances covered by the same, the documents and information contained therein may not be disclosed in the context of any civil proceeding in the absence of an order from the Judicial Authority.

## **12. PROCESSING OF PERSONAL DATA**

- 12.1. The Company guarantees full compliance with the provisions in force on the

processing of personal data and, in particular, the Company, the Whistleblowing Committee and the Supervisory Body define their own model for the receipt and management of Reports through the identification of technical and organizational measures suitable to ensure a level of security adequate to the specific risks associated with and deriving from the processing of personal data carried out on the basis of a Data Protection Impact Assessment.

- 12.2. In any case, any processing of personal data resulting from the Report and, more generally, from this Procedure, as well as any internal communication (from the Whistleblowing Committee to the Board of Directors and/or to the Company's management functions) or external communication (to the competent Judicial or Administrative Authorities) must be carried out in full compliance with the provisions of the law on the processing of personal data.
- 12.3. Personal data contained in or derived from the Report that are not strictly indispensable for the purposes of investigating and processing the Report will not be collected or, if collected accidentally, will be immediately destroyed.

### **13. PROTECTIVE MEASURES - PROHIBITION OF RETALIATION - PROHIBITION OF DISCRIMINATION**

- 13.1. The Company, aware of the importance of any Reporting in order to fully and effectively implement the principles of transparency and fairness in the conduct of business, promotes and adopts a series of protection measures aimed at protecting the Reporting Person from the risk of suffering retaliatory or discriminatory actions due to their Report, in full compliance with the provisions of the law in force on whistleblowing. Pursuant to art. 3, paragraph V, Legislative Decree 24/2023, the same protection measures also apply: "a) to Facilitators; b) to persons in the same Work Context as the reporting person, the person who has filed a complaint with the judicial or accounting authority or the person who has made a public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree; c) to the work colleagues of the reporting person or the Reporting Person, who work in the same Work Context as the same and who have a habitual and current relationship with said person; (d) entities owned by the reporting person or by the person who has lodged a complaint with the judicial or accounting authority or who has made a public disclosure or for which the same persons work, as well as entities operating in the same working environment as those persons.'
- 13.2. In particular, the following hypotheses will be considered retaliatory actions if they are carried out due to or as a consequence of the Report, which in any case do not represent an exhaustive list:
- (a) dismissal, suspension or equivalent measures;
  - (b) change of duties, change of place of work, demotion, reduction of salary, change of working hours;
  - (c) suspension from participation in training events or any restriction of access to such events;
  - (d) negative merit notes or negative references;
  - (e) the adoption of disciplinary measures or other sanctions, including pecuniary sanctions;
  - (f) coercion, intimidation, harassment of any kind or ostracism within the business

organization;

(g) discrimination or unfavourable treatment with respect to other persons included in the same function of the company organisation;

(h) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the Reporting Person had the right or at least a legitimate expectation to the conversion;

(i) the non-renewal or termination (in any form) of a fixed-term employment contract;

(j) the cause of economic or financial damage resulting from the dissemination – including through social media – of information likely to discredit the reputation of the Reporting Person;

(k) the inclusion of the Reporting Person in lists – formal or informal – prepared also on the basis of legitimate business agreements in the sector that may make it impossible for the Reporting Person to relocate to the same industrial sector in which the Company operates;

(l) the early conclusion, in any form, of contracts for the provision of services or for the supply of goods;

(m) the request to the Reporting Person to undergo a medical investigation of any nature or psychiatric examinations.

13.3. Without prejudice to the above provisions on the prohibition of retaliation and discrimination to protect the Reporting Person, where the liability of the Reporting Person for the crimes of defamation or slander is ascertained by a sentence, even if only in the first instance, or where the Reporting Person is convicted in civil court for having made the Report with intent or gross negligence, which later turned out to be unfounded, the Reporting Person will not be entitled to the protections provided for in this article and the Company may impose all disciplinary sanctions provided for by the relevant regulations in force.

13.4. In any case, the Reporting Person – in addition to the protections provided by our legal system with reference to the right to report to the Judicial Authority, both in criminal and civil or administrative proceedings – may communicate to ANAC the factual circumstances that, in his or her opinion, have led to retaliatory or discriminatory conduct as a consequence of the Report.

13.5. Waivers and transactions, in whole or in part, concerning the rights and protections provided for by the decree are not valid, unless they are carried out in the protected locations referred to in art. 2113, paragraph four, of the Italian Civil Code.

#### **14. RECORD-KEEPING - REPORTING**

14.1. All documentation relating to individual Reports will be kept by the Company for the time necessary to process the Report, including in court, and, in the event that the Report is not considered well-founded, such documentation will be kept for a maximum of five years from the date of the Report. In any case, the storage of this documentation will always take place in full compliance with the provisions of the law on the processing of personal data.

In the event that – at the request of the Reporting Person – the latter should be heard as part of the investigation procedure following the Report, this circumstance must be acknowledged in a special report signed by all those present and, in particular, by

the Reporting Person, it being understood that – again upon request and with the consent of the Reporting Person – such hearings may also be recorded on computer support and/or documented on video or mediated Voice recording.