

ANNEX A – Reports relevant to the Procedure

The Company considers relevant reports, for the purposes of the application of this Procedure, by way of limitation, violations, unlawful conduct, including attempted unlawful conduct, behaviour, acts or omissions that **harm the public interest or the integrity of the entity** of which it has become aware in the workplace, and which consist of:

A. violations of national and EU provisions consisting of offences concerning the following sectors

¹:

- i. public contracts;
- ii. financial services, products and markets and prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. environmental protection;
- vi. protection against radiation and nuclear safety;
- vii. food and feed safety and animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and protection of personal data and security of networks and information systems;

B. breaches of European provisions consisting of:

- xi. acts or omissions that harm the financial interests of the EU;
- xii. acts and omissions concerning the internal market²;
- xiii. acts and conduct that defeat the object or purpose of the provisions of the acts of the European Union in the areas referred to above;

C. violations of national provisions consisting of:

- xiv. administrative, accounting, civil or criminal offences;
- xv. relevant unlawful conduct pursuant to Legislative Decree No. 231/2001;

D. violations of provisions internal to the individual Company, such as:

- xvi. the Organisation, Management and Control Model adopted pursuant to Legislative Decree No. 231/2001;
- xvii. the Code of Ethics;
- xviii. integrated management system procedures;

¹ These are all those offences that fall within the scope of the European Union or national acts indicated in the acts listed in the annex to Legislative Decree No. 24/2023 or national acts that constitute the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937.

² This includes breaches of EU competition and state aid rules, as well as breaches of the internal market related to acts that violate corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation.

- xix. national collective bargaining agreements and, more generally, internal regulations (procedures, policies, operating instructions, etc.).

Exclusions from the objective scope

There are limitations to the scope of application of the objective ambit of the reports. Information on reportable breaches does not include **news that is manifestly unfounded, information that is already totally in the public domain, or information acquired only on the basis of indiscretions or unreliable rumours.**

In addition, reports based on unsubstantiated suspicions or items relating to personal facts not constituting an offence are excluded from the scope of this Procedure. This is because it is also necessary to take into account the interest of the third parties covered by the information provided in the report, and to prevent the Company from carrying out internal inspections that are likely to be of little use and in any case costly.

The scope of this Procedure also DOES NOT include:

- a) disputes, claims or requests concerning a personal interest, which relate exclusively to individual employment relationships, or that are inherent to employment relationships with hierarchical superiors;
- b) reports of violations that are already compulsorily regulated by European Union or national acts concerning financial services, products and markets and the prevention of money laundering and terrorist financing, transport security and environmental protection or by national acts that constitute the implementation of European Union acts in the same areas (the details of the regulations are contained in the annex to Legislative Decree No. 24/2023, Part II);
- c) reports of breaches of national security, as well as of procurement related to defence or national security aspects, unless those fall within the relevant secondary law of the European Union.

A further limitation of the scope of this Procedure concerns specific national or European Union provisions on:

- d) classified information;
- e) forensic and medical professional secrecy³;
- f) secrecy of the deliberations of the courts;
- g) matters of criminal procedure.

³ The protection of the confidentiality of communications between lawyers and their clients (“professional secrecy”) is provided for by national law and, where applicable, by EU law, in accordance with the case law of the court. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records (“medical confidentiality”), as provided for by national and EU law, should not be affected.

Characteristics of the report

The Report must be complete and exhaustive to allow the verification of its validity by the Whistleblowing Committee. Therefore, if he or she wishes to maintain anonymity, the whistleblower is required to provide all the available and useful elements to allow the Whistleblowing Committee and the investigators to proceed with the due and appropriate verifications and assessments to establish the substantiation of the facts covered by the report, such as:

- the circumstances of the time and place in which the facts covered by the report were committed;
- a clear and complete description of the facts that are the subject matter of the report;
- the general information or other elements that facilitate the identification of the person(s) who has/have reported the facts (e.g. job role, place where he or she carries out the activity);
- any other information that may provide useful feedback about the existence of the reported facts;
- an indication of any other parties who may provide information on the facts subject to reporting;
- any documents supporting the report.

The requirements described above do not necessarily have to be complied with at the same time, in view of the fact that the whistleblower may not be in full possession of all the information required at the time of sending the report, but must be able to be reconstructed in the preliminary investigation phase.

The personal reasons or psychological status of the whistleblower are not relevant for the purpose of taking charge of the report.

If the report is submitted to a party other than the Whistleblowing Committee or the Alternative Channel, as identified and authorised by the Company (for example, to the Manager or hierarchical superior) where the whistleblower expressly declares that he or she wishes to avail of whistleblowing protections, or such desire is inferred from the report, the report is considered a “whistleblowing report” and must be transmitted, within seven days of its receipt, to the Whistleblowing Committee or the Alternative Channel, giving simultaneous notification of the transmission to the whistleblower.

Otherwise, if the whistleblower does not expressly declare that he or she wishes to benefit from the protections, or said wish is not inferred from the report, said report is considered to be an ordinary report.