

PROCEDURE FOR WHISTLEBLOWING REPORTS MANAGEMENT

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Vers.	Reason for revision	Date	Editing	Verification	Validation	Approval
01	First issue	30/09/2025	Sgalippa M.	Plaitano A.	Mannocchi B.	Plaitano A.

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FOR WHISTLEBLOWING REPORTS MANAGEMENT**1. PURPOSE**

The purpose of a whistleblowing violation reporting system is to enable the company that adopts it to become aware of situations of risk or damage and to address the reported problem as promptly as possible. The whistleblowing tool helps to identify and combat corruption or other forms of illicit conduct, to protect the company from economic and image damage, to spread the culture of ethics, legality and transparency within the Company, and to strengthen the system of internal controls and risk management. To this end, ELANTAS Europe S.r.l. (“**EEU Srl**” or also “**Company**”) provides employees and third parties with secure and confidential channels to communicate possible illicit acts committed in the context of the activities carried out in the Company’s work context, ensuring that no individual is discriminated against or suffers retaliation because of their Report.

EEU Srl had already equipped itself with a System for the performance and management of reports of violations, and in light of the regulatory changes introduced by Law Decree no. 24 of 10 March 2023 (“**Decree**”), relating to the implementation of Directive (EU) 1937/2019 concerning the protection of persons reporting violations of Union law and on the provisions regarding the protection of persons reporting violations of national law, it has reviewed its logic and tools, having consulted the company trade union representatives pursuant to art. 4, paragraph 1, of the Decree.

It should be noted that, in setting up the new reporting system, the Company has also taken into due consideration what was reported first and foremost by ALTANA Whistleblowing Policy ([legal whistleblowing policy v1.pdf \(altanacomcdn.azureedge.net\)](https://altanacomcdn.azureedge.net/legal_whistleblowing_policy_v1.pdf)), as well as by the ANAC Guidelines (<https://www.anticorruzione.it/-/whistleblowing>) and by the Confindustria Whistleblowing Operational Guideline. In the event that the ALTANA Policy conflicts with mandatory local laws, the latter shall prevail.

Therefore, this management procedure of the “Whistleblowing” Reporting System (“**Procedure**”), adopted by EEU Srl in compliance with the Decree, has the purpose of facilitating the communication of information relating to violations found during work activities, regulating the management of reports, regulating the reporting channels activated and their functioning, as well as defining the subject of the relevant reports pursuant to the Decree and illustrating the protection measures provided for therein.

2. SCOPE

The Procedure applies to the interested parties in the capacity of Reporting Person and Reported Person, as defined below, as well as to the corporate figures and functions identified by EEU Srl involved in the management of any Report of information on Violations (as better specified in the following Paragraph 5.1.1 and 5.1.2 of this Procedure) acquired within the work context, carried out through the specific reporting channels made available by EEU Srl.

3. REFERENCE AND RELATED DOCUMENTS

- Directive (EU) 1937/2019 of the European Parliament and of the Council of 23 October 2019
- Law Decree no. 24 of 10 March 2023 implementing Directive (EU) 1937/2019
- Regulation no. 679 of the European Parliament and of the Council of 27 April 2016 (“GDPR”)
- Law Decree no. 196 of 30 June 2003 (so-called “Privacy Code”)
- Law Decree no. 101 of 10 August 2018 (as amended to the Privacy Code)
- EEU Srl Code of Ethics
- Organization, Management and Control Model pursuant to Law Decree 231/2001 of EEU Srl (“MOG231”)
- ANAC Guidelines approved with Resolution no. 311 of 12 July 2023
- ALTANA Whistleblowing Policy CCO-001 version 1.0 of 01/03/2021
- Confindustria – Whistleblowing Operational Guide October 2023

4. DEFINITION AND ABBREVIATION

Definitions used	Description
Reporting Person (or Whistleblower)	The natural person who makes the Report of information on violations acquired within his/her work context.

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Reported Person	The natural person mentioned in the Report, internal or external or in the public disclosure, to whom the Violation is attributed or who is otherwise implicated in such reported or publicly disclosed Violation.
Protected subjects	Subjects to whom the protections provided by the Decree are extended; this category includes: I. the Whistleblower; II. the so-called Facilitator, i.e. the natural person who provides assistance to the Whistleblower in making the Report, operating within the same work context and whose assistance must be kept confidential; III. people from the same work context as the Whistleblower linked to it by a stable emotional bond or relationship within the fourth degree; IV. the work colleagues of the Whistleblower and who work in the same work context as the same and who have a habitual and current relationship with the same; V. the entities owned by the Whistleblower or for which the same persons work, as well as the entities that operate in the same work context as the aforementioned persons.
Report	Any written, oral or face-to-face communication, containing information on violations, made by the Whistleblower, or anonymously, through one of the reporting channels provided.
Violation	Acts consisting of behaviors, violations of laws and regulations, unlawful conduct or omissions, of which the Whistleblower has become aware in the context of his/her work context.
Information on violations	All information, including well-founded suspicions, regarding Violations committed or which, on the basis of concrete elements, could be committed in the organization with which the Whistleblower or the person filing the complaint with the judicial or accounting authority has a legal relationship within the scope of the work context, as well as information regarding conduct aimed at concealing such Violations.
Internal Whistleblowing Reporting Channel Manager	The entity appointed by EEU Srl to manage the internal whistleblowing reporting channel, with organizational and functional autonomy.
Reporting Manager	The person identified in the ALTANA Whistleblowing Policy as responsible for supervising reports throughout the management process, from receipt to conclusion.
Work context	The work or professional activities, present or past, carried out within the corporate organization of EEU Srl, through which, regardless of the nature of such activities, a person acquires information on Violations
Retaliation	Any retaliatory or discriminatory behavior, act or omission, even if only attempted or threatened, carried out as a result of the Report, the complaint to the judicial or accounting authorities or public disclosure and which causes or may cause unjustified damage to the Whistleblower, or to the person who filed the complaint, directly or indirectly.

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Abbreviations

MOG231: Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001 and related annexes adopted by EEU Srl;

OdV: the Supervisory Body established by EEU Srl pursuant to Law Decree no. 231/2001, responsible for supervising the functioning and compliance with the MOG231 and the Code of Ethics adopted by the Company as well as their relative updating;

LG-ANAC: Guidelines on "protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions" approved by the National Anti-Corruption Authority – ANAC;

5. DESCRIPTION**5.1 THE REPORTING SYSTEM (The Actors and the Methods)****5.1.1 Persons who can make a Report (so-called Whistleblower)**

The following can make Reports:

- employees hired by EEU Srl with an employment contract, permanent or fixed-term, full-time or part-time, including intermittent work contracts, apprenticeships, accessory work, or through a contract for the supply of labor, as well as occasional workers pursuant to art. 54-bis of Legislative Decree 24 April 2017, no. 50;
- self-employed workers and coordinated and continuous collaborators, who carry out their work activity on behalf of or in favor of EEU Srl;
- those who have a professional collaboration relationship with EEU Srl (clients, suppliers and their workers/collaborators, contractors and subcontractors, agents, regardless of the nature of the activities), freelance professionals (e.g. lawyers, accountants, notaries, etc.) and consultants, who provide their services to EEU Srl;
- volunteers, interns and trainees, paid and unpaid, who carry out their activities at EEU Srl;
- all shareholders and persons with administrative, management, control, supervisory or representative functions, even if the related activities are carried out in a de facto and not de jure capacity, at EEU Srl;

Also included in the category in question are all those individuals who, for any reason, become aware of violations within the work context of EEU Srl, namely:

- when the employment relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- during the trial period;
- upon termination of the employment relationship, if the information on the violations was acquired during the employment relationship.

Reports submitted by individuals other than those mentioned above, including representatives of trade unions, are not taken into consideration, as the whistleblowing institution is aimed at protecting the individual natural person who acts on his own, without using the trade union acronym. In the latter case, the reports are archived as they lack the subjective requirement provided for by the legislation and, if they relate to matters within the competence of the Company, they are treated as ordinary reports, and therefore managed by the competent company functions.

5.1.2 The Reported Person

The Report may concern members of the corporate bodies, management, employees, external collaborators, employees and non-subordinate collaborators of the Group companies, as well as the personnel of commercial partners, suppliers, intermediaries, members of the OdV, and all those who have relationships with the Company and are attributable to any type of illicit or irregular conduct of which one has become aware in the same work context of the Whistleblower by virtue of the functions performed.

5.1.3 The Internal Whistleblowing Reporting Channel Manager

EEU Srl has identified and designated the company ALTANA AG ("AAG") affiliated with the ALTANA Group as the Internal Whistleblowing Reporting Channel Manager ("Channel Manager"), which has been entrusted with the management of the specific internal communication channels described in the following chapter 5.2, with organizational and functional autonomy. The assumption of this task is formalized through a specific written

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service contract between the parties, according to the formal assignment methods established by the administrative body of the Company and by AAG.

The Manager uses the external IT platform in the cloud ("**WB Platform**") of the external service provider "Safecall Ltd UK", to ensure both greater accessibility, for example in terms of languages spoken and operating hours, and greater security and confidentiality. The external service provider has been appointed External Data Processor pursuant to art. 28 of the GDPR on the basis of an agreement specifically stipulated with AAG.

Since both EEU Srl and AAG are part of the ALTANA Data Protection Management System and have adhered to the ALTANA Group Data Protection Framework Agreement since November 11, 2022 ("Framework Agreement on Data Protection"), which allows the Parties to process personal data on each other's behalf in accordance with Regulation (EU) 2016/679 without having to enter into individual agreements for order processing, AAG, as the Channel Manager, also acts as an external data processor pursuant to Article 28 of the GDPR on behalf of EEU Srl, in accordance with the aforementioned Data Protection Framework Agreement.

5.1.4 The Reporting Manager

In the ALTANA Whistleblowing Policy a Reporting System has been defined, called "ALTANA Whistleblowing System" which offers various channels to report a Violation described in the following chapter 5.2. The Chief Compliance Officer ("CCO") of AAG is responsible for the ALTANA Whistleblowing Policy and consequently for the ALTANA Whistleblowing System, including its implementation, periodic review and, where necessary, constant review and monitoring of its implementation status and, where necessary, of further implementation measures. The CCO is also the person responsible for supervising the reports throughout the management process, from receipt to conclusion, and in possession of the requirements of autonomy, independence and specifically trained for this purpose; therefore, EEU Srl recognizes him as its **Reporting Manager**.

5.1.5 Object of the Report (the Violations)

The Whistleblowers may report violations consisting of conduct, unlawful acts or omissions, of which the Whistleblower has become aware in the context of his/her work context and relating to:

- i) unlawful conduct relevant pursuant to Law Decree 8 June 231/2001 or violations of the MOG231. Such Violations may only be the subject of Internal Reports, as defined in the following chapter 5.2;
- ii) violations of national and EU laws and regulations. Such Violations may be the subject of Internal or External Reporting, as defined in the following chapters 5.2 and 5.4;
- iii) acts or omissions that harm the financial interests of the EU (for example, fraud, corruption and any other illegal activity related to EU expenditure);
- (iv) acts or omissions affecting the internal market (for example: violations of competition and state aid, corporate tax or mechanisms aimed at obtaining a tax advantage);
- (v) acts or behaviors that nullify the object or purpose of the provisions of EU acts.

For more details on the violations, see the following link: [Decreto legislativo 10 marzo 2023 n. 24](#).

The Report must have as its subject:

- violations committed or that may have been committed, based on well-founded and detailed suspicions;
- violations not yet committed but which the Whistleblower believes may be committed, based on well-founded and detailed suspicions;
- conduct aimed at concealing the violations indicated above (think, for example, of the hiding or destruction of evidence regarding the commission of the Violation).

Furthermore, the Whistleblower is required to indicate in the Report whether he has a private interest connected to the same, specifying, if so, the type and to declare his commitment to report what he knows according to the truth.

Excluded reports

The following ordinary reports are excluded from the scope of application of the Decree, and therefore from the application of the protection measures provided for therein:

- claims, disputes, requests of a personal nature of the Whistleblower, relating exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures or another worker;

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- reports of violations already regulated on a mandatory basis by EU or national acts concerning services, products and financial markets and prevention of money laundering and terrorist financing, transport safety and environmental protection or by national acts that implement Union acts (for example, reports on market abuse pursuant to Regulation (EU) No. 596/2014), as well as reports of violations in the field of national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall within the relevant secondary EU legislation.

Pay Attention: in any case, it is emphasized that ONLY reports that concern violations as defined above fall within the scope of this Procedure and, therefore, the protections and guarantees provided by the Decree, described in the following chapter 5.5, will apply. It is understood that reports that are not considered relevant for the purposes of this Procedure, therefore outside the scope of application of the Decree, will be archived by the Manager as "*non-whistleblowing reports*" and managed as ordinary reports, and forwarded to the competent company functions and to the OdV so that they can carry out their investigative activities. In these cases, the protections and guarantees provided by the Decree will not apply.

The information on reported violations must be truthful, therefore, information on reportable violations does not include clearly unfounded news, information that is already in the public domain, or information acquired only on the basis of unreliable rumors or hearsay (so-called corridor gossip).

5.1.6 Actions, facts and conduct that can be reported

In order to facilitate the identification of the facts that can be the subject of a Report, a list is provided below, by way of example and not exhaustively, of the main relevant conducts/behaviors:

- corruption, giving sums of money, goods or granting other benefits (gifts, hospitality, lunches, dinners, etc. not permitted under company procedures) aimed at corrupting a public official or person in charge of a public service as a reward for the exercise of his functions or for the performance of an act contrary to his official duties (e.g. facilitation of a practice);
- tampering with documents (including digital ones) through the manipulation or falsification of company documents or official documents, in order to obtain an illicit advantage or trick the competent authorities;
- corruption, giving sums of money, goods or granting other benefits (gifts, hospitality, lunches, dinners, etc. not permitted by company procedures) aimed at corrupting suppliers, customers, consultants or external collaborators;
- agreements with suppliers or consultants to make non-existent services appear to have been performed;
- violations of regulations relating to environmental protection or health and safety in the workplace;
- irregularities or suspicious situations relating to gifts, donations or sponsorships;
- violations of company policies and/or procedures and of the ALTANA Group, where they cannot be traced back to ordinary reports.

For further details, please consult the LG-ANAC at the following link: <https://www.anticorruzione.it/-/whistleblowing>.

5.1.7 Minimum form and content of the Report

The Report must be made in good faith or on the basis of reasonable belief. The Report must therefore be as detailed as possible and contain the greatest number of elements useful to allow the persons responsible for their examination and evaluation to carry out the appropriate checks and verifications regarding the validity of the facts and circumstances that are the subject of the Report. At the same time, the Reporting Person is invited not to carry out investigation activities that could expose him/her individually.

The Report must contain the following essential elements:

- a) a clear description of the Violation that is the subject of the Report, with an indication (if known) of the circumstances of time and place in which the facts/behaviors described were committed/omitted (by way of example only: contract, transaction, place, etc.) and, where present, also the methods by which the facts that are the subject of the Report became known;
- b) personal details and any other information (such as the corporate function/role) that allows for easy identification of the alleged author(s) of the reported Violation;
- c) expressly specify that the person wishes to keep their identity confidential and benefit from the protections provided by the Decree in the event of any retaliation in order to be treated as a "whistleblowing report", and to

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avoid the Report being considered an ordinary Report as it is outside of this Procedure and the provisions of the Decree, and to be managed by the competent corporate Functions.

Furthermore, the Whistleblower may indicate/provide the following additional information:

- personal details;
- any other persons who may report on the facts reported;
- any documentation useful for better substantiating the Report or which may confirm the validity of the facts reported;
- any other information which may facilitate the collection of evidence on what has been reported.

Please remember that the Report **MUST NOT** be abusive or contain personal insults. The use of such expressions may be submitted, by the persons responsible for their examination and evaluation, to the competent corporate Functions for the assessments of the case, including disciplinary ones.

It should be noted that EEU Srl also accepts anonymous reports (to be understood as reports from which it is not possible to deduce the identity of the Whistleblower), provided that they present the essential elements mentioned above. Anonymous reports, where detailed and pertinent/inherent (i.e. referring to the scope of application of the whistleblowing legislation), are considered equivalent to whistleblowing reports and in this case considered within the scope of this Procedure also with reference to the protections of the Whistleblower, if subsequently identified, and to the retention obligations. However, it should be taken into account that sending an anonymous Report could make it more difficult to ascertain the reported conduct and the discussions between the subjects responsible for their examination and evaluation and the Whistleblower and therefore invalidate the usefulness of the Report itself.

Reporting can be done through three different reporting channels:

- Internal Reporting Channel (chapter 5.2)
- External Reporting Channel (paragraph 5.4.1)
- Public Disclosure (paragraph 5.4.2)

The three types of Reporting must necessarily be used in a progressive and subsidiary manner, in the sense that the reporting person can make:

1. an External Report only if he/she has not been able to make an Internal Report or if this has not been successful;
2. a Public Disclosure only after having made an Internal and/or External Report without success.

5.2 INTERNAL REPORTING CHANNEL

The Internal Reporting Channel available to the Whistleblower for the transmission of information on violations allows for:

- Reporting in written form via an IT platform (which assumes the character of the main and privileged channel)
- Reporting in oral form via telephone line
- Reporting via request for a direct meeting

5.2.1 Written reporting via IT platform

The WB Platform for whistleblowing reports can be accessed from any browser via the following link: [Safecall website](#).

This WB Platform is web-based and can be used from all devices (PC, Tablet, Smartphone). It provides for a wide range of active security measures to protect the data entered the platform, including, but not limited to:

- Combined hierarchical role-based security using clearly defined privacy controls limiting access on a case by case basis
- Symmetric AES256 encryption in transit and at rest
- Two-factor authentication for clients with regular independent penetration testing to validate security controls and processes
- Blocks on unauthorised traffic to and within data centres and DDoS attack prevention

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The internet access page to the WB Platform contains some additional practical instructions on the correct use and operation of the platform itself (for further details on access, consult doc. 102-512-002 Operating Instructions for access to the WB platform).

The WB Platform provides for confidential registration, the use of encryption and a guided path for the Whistleblower (with open and closed questions, some mandatory) that will allow the Whistleblower to enter the information necessary for the reconstruction and evaluation of the facts, and is structured in such a way as to ensure that:

- during the reporting process, the information acquired complies with the principles of personal data protection and data security (as described above).
- only the Reporting Manager and the people involved in managing the Report, have access to the relevant information;
- is available continuously 24 hours a day, 7 days a week.

When filling out the Report collection form, the Whistleblower can decide to make the Report in a **semi-anonymous or completely anonymous manner**.

The WB Platform also allows to upload documents that the Whistleblowers deem appropriate to bring to the attention of the Reporting Manager in support of their Report.

When sending the Report, the WB Platform provides the Whistleblowers with on-screen credentials that will allow them to subsequently recall the Report submitted, check its status, obtain information on the outcome and communicate with the Reporting Manager.

5.2.2 Reporting in oral form via telephone line

The Report can be made via a specific telephone line indicated within the WB Platform. For any detailed information regarding the use of the dedicated telephone number, please refer to doc. 102-512-002 Operating Instructions for access to the WB platform.

5.2.3 Reporting by request for a direct meeting

The Report may be made by requesting a direct meeting with the Reporting Manager, conveyed through one of the established Internal Channels. Upon receipt of the request, the Reporting Manager shall schedule the meeting within a reasonable period of time and in a “neutral” location outside the Company in Italy.

5.3 REPORT MANAGEMENT PROCESS FOR INTERNAL CHANNEL

A Report will be examined and managed by the Reporting Manager identified in the previous paragraph 5.1.4. Authorizations to process personal data are also issued to all those people involved by the Reporting Manager in managing the Report, based on the investigation needs of the specific case, after adequate and specific professional training also regarding the protection and security of personal data.

It is emphasized that no person belonging to EEU Srl is authorized to access the reports entered in the aforementioned WB Platform.

The Internal Reporting Channels ensure the protection of personal data and the confidentiality of:

- the identity of the Protected Subjects;
- the content of the Report;
- the documentation relating to the Report.

The Reporting Manager may:

- diligently acknowledge receipt and diligently follow up on the Report;
- adopt measures to verify the completeness and validity of the information;
- maintain discussions with the Whistleblower and may request, if necessary, additions, information or supporting documentation or further comparisons and in-depth analyses;
- interface with other corporate functions to request their collaboration for a better investigation and analysis of the Report, in full compliance with the confidentiality guarantees of the Protected Subjects;
- carry out investigation activities also with the involvement of external consultants, in compliance with the confidentiality guarantees of the Protected Subjects;
- inform the following persons of the ALTANA Group of the Report: the member(s) of the Compliance Committee who is/are responsible for the category(ies) of Violations reported, the Head of Internal Audit and the member of

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the Compliance Council, in compliance with the confidentiality guarantees of the Protected Persons (for further details, see the ALTANA Whistleblowing Policy at the following link: [legal whistleblowing_policy_v1.pdf \(altana.intranet\)](#));

- inform the President of the OdV of the Report if the Report concerns unlawful conduct relevant pursuant to Law Decree no. 231/2001 or violations of the MOG231 and/or the EEU Srl Code of Ethics, in compliance with the confidentiality guarantees of the Protected Persons.

Where the Reporting Manager or the aforementioned informed persons of the ALTANA Group or the OdV members are in a situation of conflict of interest with respect to a specific Report (for example, as a Reported Person or wishing to qualify as a Whistleblower), they are obliged to refrain from dealing with the Report.

The process of managing a Report is outlined below in the following phases:

- receiving and recording the Report;
- preliminary assessment and classification of the Report;
- checks and investigations;
- response to the Report;
- reporting to the Company's Top Management;
- storage of the Report.

5.3.1 Receipt and registration of the Report

Upon receipt of the Report, the WB Platform will automatically notify the Whistleblower of the receipt of the Report by assigning a progressive identification number that will allow the unique identification of the Report.

After a Report has been submitted, the external service provider will provide a written statement of the Report to the Reporting Manager, who will confirm receipt of the report to the Whistleblower within 7 (seven) days of receipt, provided that the Whistleblower has provided adequate contact information, thus fulfilling the obligation to send a receipt acknowledgement as required by the Decree. The Reporting Manager manages the Report in compliance with the confidentiality principles indicated in the following chapter 5.5, as well as all the aforementioned informed persons, and verifies its validity according to the methods indicated in the following chapter 5.3. It is specified that the acknowledgement of receipt does not constitute confirmation of the admissibility of the Report.

In the event of receipt of a Report via a channel other than the WB Platform, the Reporting Manager will store the Report into the WB platform,

5.3.2 Preliminary assessment and classification of the Report

The Reporting Manager promptly carries out a preliminary analysis of the Report received, with an initial check on the correctness of the Procedure followed by the Whistleblower, verifies that the content of the report refers to the scope of application of the whistleblowing legislation, verifies the relevance of the Report and acquires all the elements.

Following such preliminary analyses and assessments, the Reporting Manager may proceed to consider the Report as one of the following types, which will imply a different and specific workflow for managing the Report itself:

- a) **Non-relevant Report**: the Report not attributable to admissible violations referred to in this Procedure or made by subjects not included in the reporting subjects. The Reporting Manager, if considering the Report to be well-founded and detailed, but not relevant for the purposes of the whistleblowing legislation, may submit the Report itself to the attention of the company functions deemed competent (in which case the Protected Subjects would lose the protections provided for by the Decree);
- b) **Non-treatable Report**: at the end of the examination phase and/or following any request for further information, it was not possible to collect sufficient information to proceed with further investigations;
- c) **Relevant and treatable Report**: in the event of a Report that is confirmed to be sufficiently detailed and pertinent to the scope of this Procedure, the Reporting Manager initiates the verification and investigation phase, described in the following paragraph.

5.3.3 Internal checks and investigations

At the end of the preliminary assessment phase, where the Report received has been considered as "relevant and actionable", the Reporting Manager starts internal checks and investigations, in order to gather further detailed

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information and verify the validity of the reported facts. The Reporting Manager reserves the right to request further information or documentation from the Whistleblower (also through a paper procedure through the acquisition of written observations and documents), as well as to involve the Whistleblower in the investigation phase and provide the same with any information regarding the start and progress of the investigation.

If the Whistleblower does not provide, within three months of the request for integration, additional information, the Reporting Manager proceeds with archiving the Report, informing the Whistleblower.

The internal investigation activity will be conducted in a confidential, accurate and impartial manner, with a view to preserving the confidentiality of the Whistleblower. As part of the investigation, the Reporting Manager assesses, on a case-by-case basis, whether or not it is necessary to avail of the support of adequately qualified corporate structures/functions and/or external consultants (providing the necessary guarantees of confidentiality and protection of the Protected Subjects). If it is necessary to transfer data outside the WB Platform, in particular the personal data of the Whistleblower, the Reporting Manager will request explicit consent from the Whistleblower via the platform itself or in writing.

The Reporting Manager may also hear the Reported Person and any other persons mentioned in the Report, who have the right to be heard in order to exercise their defense, both verbally and through the acquisition of written observations.

5.3.4 Response to the Report

Within 3 (three) months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within 3 (three) months from the expiry of the term of 7 (seven) days from the submission of the Report, the Reporting Manager shall provide feedback to the Whistleblower via the WB Platform or other suitable means regarding the Report about the follow-up that has been given or that is intended to be given to the Report. Such feedback may consist, for example, in the communication of the initiation of an internal investigation, on the progress of the investigation on a periodic basis and possibly in the related findings, of the archiving, of the measures adopted to address the issue raised, of the referral to a competent Authority for further investigations, provided that the person making the report has provided adequate contact information.

5.3.5 Conclusion of the process

At the end of the analysis phase, the Reporting Manager draws up a written report (exclusively for relevant and actionable reports), in any case in compliance with the principles of confidentiality, in which are included:

- a) the descriptive elements of the Violation (e.g.: place and date of occurrence of the facts, evidence and documentary elements);
- b) the checks carried out, their results 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 identified cases and the related reasons;
- d) the outcome and conclusion of the analysis and any actions to be taken.

Following the verification and investigation activity referred to above, the Reporting Manager may:

- (i) where he/she finds elements of validity of the Report, contact the Chief Executive Officer of the Company so that he/she identifies and undertakes the consequent initiatives (including disciplinary and/or judicial), of his/her exclusive responsibility;
- (ii) where, instead, it finds elements of manifest groundlessness of the Report, order the archiving with adequate written motivation;
- (iii) where, finally, it finds elements of execution with malice or gross negligence of the manifestly unfounded Report, proceed as provided above under (i) and order the archiving as provided above under (ii).

The Whistleblower has the possibility to view the progress or closure status of the Report by accessing, even at a later stage, the WB Platform through the personal credentials associated with the individual Report.

5.3.6 Reporting and retention

Annually, the Reporting Manager draws up a summary report on the reports received and on the progress of the verification activities and any actions taken (corrective actions and disciplinary measures).

The annual report contains at least:

- an indication of all the reports received, those being analyzed and those archived or concluded;
- criteria and methods used to evaluate the reports accepted and their outcomes (archiving, initiation of disciplinary proceedings, sanctions applied);
- proposal of any corrective or supplementary criteria to the Procedure;
- any absence of reports.

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This report is sent to the CEO of EEU Srl, who informs the Board of Directors and the Board of Auditors of the Company.

Without prejudice to the above, the OdV, as part of the periodic reporting required by the MOG231 of EEU Srl, also provides the administrative body of the Company, on an annual basis, with information on the MOG231 Reports and Code of Ethics Reports received and not archived, containing the results of the analyses, including the adoption (or failure to adopt) of disciplinary measures by the Company.

The above reporting is carried out in compliance with the confidentiality obligations set forth in the Decree.

The decisions to be taken by the Company's Top Management, depending on the circumstances and the seriousness of the Violation detected, may include one or more of the following actions:

- a) termination of contracts, suspension of projects or activities;
- b) restitution (or request for restitution) of any improper benefit received;
- c) adoption of disciplinary measures (including revocation of positions/powers of attorney/delegations conferred) against the members of staff involved in compliance with the legislation, any applicable collective bargaining agreement and the MOG231/Code of Ethics of EEU Srl;
- d) reporting to the judicial or accounting authorities (in the event that the facts ascertained present the characteristics of a crime or a civil or administrative offence);
- e) adoption of actions aimed at avoiding or minimizing any legal consequences of the violation detected (e.g. compensation for damage, voluntary disclosure, etc.).
- f) agree with the corporate function affected by the Violation on any action plan necessary to remove the control weaknesses detected, also ensuring monitoring of its implementation.

Storage of Reports and related documentation

Internal reports and all related documentation attached or integrated are stored, with a specific digital chain of custody by both the Channel Manager and the Reporting Manager, only for the period strictly necessary to manage the Report. The storage of all data relating to the Report may not in any case exceed 5 (five) years from the date of communication of the final outcome of the Reporting procedure, or for the different retention period provided for by law.

The WB Platform used by the Company allows the storage of reports and attached documentation in electronic and encrypted form, as well as in compliance with the applicable legislation on the protection of personal data (GDPR).

5.4 EXTERNAL REPORTING CHANNEL

5.4.1 Reporting channel via ANAC

In cases where the Report concerns violations of the EU rules referred to in points ii), iii), iv), and v) of the previous Paragraph 5.1.5 and one of the following conditions applies:

- if an internal reporting channel has not been established or when the same, even if foreseen, is not active;
- when the internal channel adopted does not comply with the provisions of Article 4 of the Decree;
- when the Report made through the internal channel **has not been followed up**;
- when the Whistleblower **has well-founded reasons** - based on the specific and consistent circumstances of the case - to believe that, if he or she were to make a Report through internal channels, it would not be effectively followed up or that the Report itself could lead to the risk of retaliation;
- when the Whistleblower **has well-founded reasons** - based on the specific and consistent circumstances of the case - to believe that the Violation could constitute an imminent or obvious danger to the public interest,

the Whistleblower may make a so-called External Report, through the channel made available by ANAC which guarantees, also through the use of encryption tools, the confidentiality of the identity of the Protected Subjects, as well as the content of the Report and the related documentation.

The existence of the conditions for the use of the ANAC external reporting channel must be adequately motivated by the Whistleblower; in particular:

- a Report "**has not been followed up**" when it has remained totally without feedback;
- the "**well-founded reasons**" must be objective and adequately detailed.

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External reports are made on the platform made available by ANAC, designated as the authority to receive external reports from both the public and private sectors: the methods of using this channel are indicated on the ANAC website at the following link: <https://www.anticorruzione.it/-/whistleblowing>.

If the Company receives communication from ANAC of external reports that concern it, it will inform the Reporting Manager, the President of the OdV, the Board of Directors and the Board of Auditors without delay.

5.4.2 Public disclosure

Public disclosure means making information about violations public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people. As a **residual and subordinate** measure, the Whistleblower may proceed with a public disclosure in cases where the Report concerns violations of the EU rules referred to in points ii), iii), iv), and v) of the previous Paragraph 5.1.5 and when one of the following conditions applies:

- the Whistleblower has previously made a Report through internal channels and external channels, or has directly made an external report, and in all these cases no feedback has been given within the expected timeframes;
- the Whistleblower has well-founded and reasonable grounds – based on the specific circumstances of the case, which are serious, specific and consistent – to believe that the violation may constitute an imminent or obvious danger to the public interest (for example, an emergency situation or risk of irreversible damage, including to the physical safety of one or more persons, which require that the violation be promptly disclosed and have wide resonance to prevent its effects);
- the Whistleblower has well-founded and reasonable grounds – based on the specific circumstances of the case, which are serious, specific and consistent – to believe that the external report may entail the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is a well-founded fear that the person who received the Report may be in collusion with the perpetrator of the violation or involved in the violation itself.

It should be noted that Public Disclosure is an **absolutely residual** reporting method, both for the stringent assumptions that underlie it and for the sensitivity of the consequences that may arise for the Reported Subject and the Company, especially in the event that the Report itself is unfounded.

If the Company receives communication of public disclosures that concern it, it will inform the Reporting Manager, the President of the OdV, the Board of Directors and the Board of Auditors without delay.

Pay Attention: Public Disclosure cannot be activated in the event of unlawful conduct relevant pursuant to Law Decree no. 231/2001 or violations of the MOG231/Code of Ethics of EEU Srl.

5.4.3 Reporting to the Judicial Authority

The Decree also recognizes the possibility for protected subjects to consider contacting the competent national judicial and accounting authorities to file a report of unlawful conduct of which they have become aware in the private work context as defined in this Procedure. The same rules on the protection of confidentiality and the content of reports must be respected by the offices of the judicial authorities to which the report is filed.

5.5 GENERAL PRINCIPLES AND PROTECTIONS

The correct management of the reporting system will support the diffusion of a culture of ethics, transparency and legality within EEU Srl. This goal can only be achieved if the Reporting Persons have access not only to the Reporting channels, but also to the guarantee of not suffering retaliation from colleagues or superiors or other representatives of EEU Srl or of risking seeing their Report go unheard. A central element of the entire discipline on whistleblowing is represented by the system of protections offered to the person reporting or who has filed a complaint, protections that also extend to subjects other than them, who, precisely because of the role assumed in the reporting process and/or the particular relationship that binds them to the Whistleblower or complainant, could be recipients of retaliation.

The safeguards and protective measures provided for by the Decree in favor of the Whistleblower apply, enhancing the good faith of the Whistleblower himself, only if the following conditions apply:

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- the Whistleblower, at the time of the Report or Public Disclosure, had reasonable grounds to believe that the Violations reported were true and fell within the objective scope of application reported in Paragraph 5.1.2;
- the Report or Public Disclosure was made in compliance with the provisions of this Procedure, as well as the provisions of the Decree.

Furthermore, such safeguards and protective measures also apply in favor of:

- the so-called "Facilitators", i.e. the natural persons who, operating in the same work context as the Whistleblower, assist him in the reporting process;
- the persons of the same work context as the Whistleblower and who are linked to him by a stable emotional bond or kinship within the fourth degree;
- the work colleagues of the Whistleblower who work in the same work context and who have a stable and habitual relationship with the latter;
- entities owned by the Whistleblower or for which the Whistleblower works, as well as entities that operate in the same work context as the Whistleblower.

Any conduct in violation of the protections provided for the Whistleblower and the other subjects indicated above may give rise to disciplinary proceedings against the person responsible and may be sanctioned by ANAC with an administrative pecuniary sanction, as provided for by art. 21 of the Decree.

The Decree also provides that waivers and transactions, whether complete or partial (for example by virtue of agreements or other contractual conditions) concerning the right to make reports, public disclosures or complaints in compliance with the provisions of the law, are not valid. Such protections cannot even be the subject of voluntary waiver. The above does not apply to waivers and transactions signed in protected venues (judicial, administrative, trade union). The Whistleblower and other protected subjects, in fact, may validly waive their rights and means of protection or make them the object of a transaction, if this occurs before a judge, following a mandatory conciliation attempt or mediation and conciliation agreements prepared by trade union organizations.

5.5.1 Obligation of confidentiality

This Procedure guarantees the confidentiality of the identity of the Protected Subjects, as well as the confidentiality of the content of the Report and the related documentation transmitted, as required by the Decree. The identity of the Whistleblower and any other information from which such identity may be deduced – directly or indirectly – cannot be revealed without the express consent of the Whistleblower to persons other than those competent to receive or follow up on the Reports, as identified in this Procedure.

Furthermore, the identity of the Whistleblower:

- in the context of criminal proceedings, is covered by secrecy in the manner and within the limits set out in art. 329 of the Italian Code of Criminal Procedure (Codice di Procedura Penale);
- in the context of proceedings before the Italian Court of Auditors (Corte dei Conti), it cannot be revealed until the conclusion of the investigation phase;
- in the context of disciplinary proceedings, it cannot be revealed, if the dispute of the related charge is based on investigations that are separate and additional to the Report, even if consequent to the same.

If the dispute is based in whole or in part on the Report, it may be used for the purposes of the disciplinary proceedings only if the Whistleblower has given express consent to the disclosure of his or her identity. In this case, the Whistleblower must be given written notice of the reasons for the disclosure of the confidential data and must be asked in writing whether he or she intends to give consent to revealing his or her identity, with notice that – otherwise – the Report may not be used in the disciplinary proceedings.

The Whistleblower is also given written notice of the reasons for the disclosure of the confidential data, when the disclosure of the identity of the Whistleblower and of the information from which such identity may be deduced, directly or indirectly, is essential to the defense of the Reported Person.

The identity of the Reported Person, of the facilitator and of the persons involved and mentioned in any case in the Report are protected until the conclusion of the proceedings initiated on the basis of the Report, with the same guarantees provided in favor of the Whistleblower set out in this Paragraph.

The protection of confidentiality is not guaranteed when:

- there is express consent from the Whistleblower to the disclosure of his or her identity;
- anonymity is not enforceable by law and the identity of the Whistleblower is required by the Judicial Authority in relation to investigations (criminal, tax or administrative) or inspections by Control Bodies external to EEU Srl and/or independent Authorities originating following the Report itself.

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All documentation relating to the reports is considered confidential and therefore accessible only to authorized persons. During the activities aimed at verifying the validity of the Report, all necessary measures will be adopted to protect the data from accidental or illicit destruction, loss and unauthorized disclosure.

5.5.2 Prohibition of retaliation

The Decree provides, for the protection of Protected Subjects, the prohibition of retaliation; therefore, EEU Srl does not tolerate any act of retaliation against anyone who, in good faith, reports unlawful conduct and/or conduct that does not comply with Law Decree no. 231/2001 or other specific national or Union regulations in force.

Retaliation means any behavior, act or omission, even if only attempted or threatened, carried out as a consequence of the Report, the complaint to the judicial or accounting authorities or the public disclosure, which causes or may cause unjustified damage to the Protected Subjects, directly or indirectly.

By way of example and not limited to, the following may be considered retaliation, in the presence of all the requirements of the relevant concept referred to above:

- dismissal, suspension or equivalent measures;
- demotion, failure to promote, failure to convert a fixed-term employment contract into a permanent employment contract, failure to renew or early termination of a fixed-term employment contract (where the Whistleblower had a legitimate expectation of all of this, based on specific, accurate and consistent factual circumstances);
- change of duties, change of place of work, reduction of salary, modification of working hours;
- suspension of training or any restriction of access to it;
- negative marks of merit or negative references;
- adoption of disciplinary measures or other sanctions, including financial ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or in any case unfavorable treatment;
- damage, including to the reputation of the person, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a license or permit;
- requesting psychiatric or medical assessments.

In order for retaliation to be configured and, consequently, for the subject to benefit from the protections provided by the Decree for the retaliations suffered, a close connection is necessary between the Report, the disclosure and the complaint and the unfavorable behavior/act/omission suffered, directly or indirectly, by the person reporting, complainant or making the public disclosure. The Decree has provided for a reversal of the burden of proof by establishing that where the subject demonstrates having made a Report, complaint, or public disclosure and having suffered, because of the same, retaliation, the burden of proof falls on the person who has carried out such retaliatory conduct and acts. It is the latter, therefore, who is required to demonstrate that the action taken is not in any way connected to the Report, complaint, public disclosure.

The protection of the Whistleblower is also provided for in the case of reports that later turn out to be unfounded, if the Whistleblower had reasonable grounds to believe that the violations were true and was therefore in good faith.

In the event of anonymous reports, where the Whistleblower is subsequently identified and has suffered retaliation, the same will be guaranteed the protections provided for by this Procedure.

In the event that the Judicial Authority ascertains the retaliatory nature of acts, measures, behaviors, omissions adopted, or even just attempted or threatened, their nullity and the application of administrative sanctions application. The Judicial Authority (ordinary judge) is responsible for adopting all measures, including temporary ones, necessary to ensure protection of the legal situation invoked, including compensation for damages, reinstatement in the workplace, an order to cease conduct in violation of the prohibition of retaliation and a declaration of nullity of the acts adopted.

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Communications of retaliation suffered, or presumed to have been suffered, must be sent exclusively to ANAC. For information on how to submit communications of retaliation suffered, please refer to the ANAC institutional website <https://www.anticorruzione.it/-/whistleblowing>.

It is therefore important that those who have suffered retaliation do not forward the communication to parties other than ANAC so as not to nullify the protections that the Decree guarantees, first and foremost confidentiality. Where, by mistake, the Company is the recipient of a communication of retaliation, it is required to guarantee the confidentiality of the identity of the person who sent it and to forward it to ANAC, giving simultaneous notice of such transmission to the person who made the communication.

In order to acquire the investigative elements essential for ascertaining retaliation, ANAC may avail itself of the collaboration of the National Labor Inspectorate (Ispettorato Nazionale del Lavoro, INL) for the measures within its jurisdiction, without prejudice to the exclusive jurisdiction of ANAC in order to evaluate the elements acquired and the sanctions to be imposed.

Representative trade union organizations present in the Company in which the retaliation was carried out are excluded from the possibility of communicating to ANAC. It remains understood that union representatives' benefit, as such, from the possibility of communicating retaliations to ANAC, whether they are the consequence of a Report made by them in their capacity as workers, or if they assume the role of Facilitators, not using the union acronym, and therefore suffer retaliations for having provided advice and support to the Whistleblower.

5.5.3 Protection of the Reported Person

In order to prevent any abuse of the reporting system and to prevent complaints, defamation, discrimination, retaliation or other disadvantages and/or the disclosure of sensitive personal data of the Reported Person, which could imply damage to his/her reputation, pending the ascertainment of his/her responsibility, this person cannot be sanctioned in any way disciplinary on the basis of what is stated in the Report, without there being objective evidence and without proceeding to investigate the facts that are the subject of the Report.

During the activity of verification and ascertainment of the illicit conduct and violations susceptible to reporting, the subjects that are the subject of the reports could be involved in this activity, but - in no case - will a sanctioning procedure be started against them because of the Report, in the absence of concrete evidence regarding the content of the same. Any initiatives could be taken following evidence found and ascertained starting from the Report itself.

5.5.4 Limitation of liability and protection of Protected Subjects**Limitation of liability**

Criminal liability and any other liability, including civil, administrative, disciplinary, is excluded in cases of disclosure of information covered by the obligation of secrecy.

This concerns, in particular, official secrecy (art. 326 of Italian Code of Criminal Procedure), professional secrecy (art. 622 of Italian Code of Criminal Procedure), scientific and industrial secrets (art. 623 of Italian Code of Criminal Procedure), violation of the duty of fidelity and loyalty (art. 2105 of Italian Civil Code), violation of the provisions relating to the protection of copyright, violation of the provisions relating to the protection of personal data, and when the information disclosed offends the reputation of the person involved or reported. This does not include the obligations of secrecy relating to classified information, to professional legal and medical secrecy, to the secrecy of the deliberations of judicial bodies.

Limitation of protection

The protections apply if at the time of reporting the Whistleblower had reasonable grounds to believe that the information on the reported Violations was true, fell within the objective scope and the Reporting procedure was followed. Conversely, the protections provided for by the Decree for Protected Persons cannot be applied, who may instead be subject to a disciplinary sanction, in the event that:

- the criminal liability of the Whistleblower for the crimes of defamation or slander is ascertained, even with a first-instance sentence, or in the event that such crimes are committed with the report to the judicial or accounting authority;
- civil liability is ascertained, for the same reason, for willful misconduct or gross negligence.

5.5.5 Support measures

The Whistleblower is also entitled to support measures consisting of free information, assistance and advice on the reporting procedures and on the protection from retaliation offered by national and European Union

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regulations, on the rights of the Reported Person, as well as on the methods and conditions of access to legal aid at the expense of the State.

These support measures are provided by the Third Sector Entities that have entered into agreements with ANAC, the list of which is published on the ANAC website: (<https://www.anticorruzione.it/-/whistleblowing>).

Such free information, assistance and advice may be requested at any time by the Whistleblower from such Third Sector Entities, even before the actual communication of the Report.

5.6 PROCESSING OF PERSONAL DATA

The processing of personal data collected as part of the reporting process is carried out as defined in the company privacy policy and in full compliance with the current legislation on the protection of personal data, consistently with the provisions of the Decree, taking into account the fair balance between the rights of the Reported Person and the right to confidentiality of the identity of the Whistleblower and implementing the technical and organizational measures provided for in this Procedure adequate to guarantee the security of personal data in compliance with the legislation in force. It is understood that the exercise of the rights by the Whistleblower, the Reported Person and any other protected subject (subjects "interested" pursuant to the privacy legislation in force), in relation to their personal data processed as part of the Reporting management process, may be limited to ensure the protection of the rights and freedoms of others, with the specification that under no circumstances may the Reported Person be allowed to avail himself of his rights to obtain information on the identity of the Whistleblower.

The company privacy policy, which also summarizes the rights of the interested parties and the methods for exercising them, is made available, with the obligation of acknowledgement, within the WB Platform and integrated through the specific doc. 103-712-012 prepared by the Company, available on the website and in the Share-In corporate portal of EEU Srl.

Access to the personal data of the Reports is granted only to the Reporting Manager and to the persons informed by him as above, limiting the communication of confidential information and personal data to third parties only when necessary. In case of need to reveal the identity of the Whistleblower to persons other than those responsible for receiving and managing the Report, in compliance with the provisions of the Decree, the Reporting Manager will ask the Whistleblower for an express and specific consent.

5.7 DISCIPLINARY AND SANCTIONING SYSTEM

Please note that any failure to comply with the contents of this Procedure may result in EEU Srl imposing disciplinary sanctions as provided for by the Company's Disciplinary Code, the applicable National Collective Labor Agreement and the MOG231 of EEU Srl, on those who the Company determines to be responsible for the offences relating to:

- commission of retaliation against the Whistleblower, hinder or attempt to hinder the Report, violate the confidentiality obligations as described above;
- failure to establish Reporting channels, failure to adopt procedures for their management, or procedures that do not comply with the provisions of the decree or lack of verification and analysis of the Report received;
- civil liability of the Whistleblower, even with a first-instance judgment, for defamation or slander in cases of fraud or gross negligence, unless he or she has already been convicted, even in the first instance, for the crimes of defamation or slander;
- failure to comply with the obligation to promptly transmit the Report to the person responsible for receiving it, if they have received a Report by mistake;
- violation of this Procedure;
- in the event of suspected discrimination or retaliation against the Whistleblower, related to the Report, or abuse of the reporting tool by the same.

Furthermore, it should be noted that pursuant to art. 21 of the Decree, ANAC may also apply administrative pecuniary sanctions to the person responsible for the offences, as described in Part Three of the ANAC Guidelines. In particular, ANAC may apply the following administrative pecuniary sanctions to the sanctionable persons:

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- from 10,000 to 50,000 euros when retaliation is ascertained, or when it is ascertained that the Report has been hindered or that an attempt has been made to hinder it or that the confidentiality obligation provided for by the Decree has been violated;
- from 10,000 to 50,000 euros when it is ascertained that reporting channels have not been established in accordance with the requirements set out in the Decree, nor that a procedure for making and managing reports has been adopted or that the same does not comply with the Decree or in the event of failure to verify and analyze the Report received;
- from 500 to 2,500 euros, when the criminal liability of the Whistleblower for the crimes of defamation or slander is ascertained.

5.8 INFORMATION FLOWS BETWEEN REPORTING MANAGER AND ODV

In compliance with the confidentiality obligation provided for by the Decree, where during the analysis of the Report potential violations of the MOG231 and the Code of Ethics of EEU Srl and/or unlawful behaviors constituting the types of crimes predicated by Law Decree no. 231/2001 emerge, they will be promptly communicated by the Reporting Manager to the President of the OdV of EEU Srl, ensuring information flows that must also concern all subsequent phases of the follow-up of the Report, and in compliance with the safeguards and protections provided for by the Decree.

The President of the OdV, informed of the Report, in compliance with the principles of confidentiality of the Whistleblower, may share the Report with the other OdV members and collaborate in the investigation and management of the Report if requested by the Reporting Manager, according to the methods provided by the Reporting Manager.

In any case, the Reporting Manager and the OdV guarantee mutual collaboration, and the forwarding of the reports received according to their competence.

The Procedure in question does not modify the periodic information flows to the OdV, already established as prescribed in chapter 6 of the General Part of the MOG231 adopted by EEU Srl, but rather integrates and regulates them in a more specific manner.

5.9 APPROVAL, DISCLOSURE, REVIEW

This Procedure is approved by resolution of the Board of Directors of EEU Srl dated 23 October 2025.

It is communicated, illustrated and disclosed, in all its parts, to the management, staff (collaborator and/or employee), members of the Board of Directors, the OdV and the Board of Auditors of the Company, as well as to all third parties interested in compliance with the provisions contained therein.

The Procedure is disclosed and implemented within the company organization through specific organizational provisions (e.g. information displayed in the workplace in places visible and accessible to all), through publication on the Share-In company portal, through publication of a specific section dedicated to whistleblowing on the Company website, and in the MOG231 and the Code of Ethics of the company.

Any changes and/or additions that may be necessary or even merely appropriate due to revisions/monitoring of the ALTANA Whistleblowing Policy, regulatory and/or jurisprudential developments or alignment with best practices and ANAC guidelines or in relation to monitoring actions undertaken or subsequent organizational needs, may be proposed by the competent company functions and by the Board of Directors, which is responsible for final approval.

5.10 ANNEXES

- Doc. 102-5A2-002 Operating Instruction for Access to the WB Platform
- Doc. 102-6A2-001 Visual Standard WB Reporting System

6. DEVIATION AND CONTINGENCY MANAGEMENT

Any circumstances that differ from the content of this document and require corrective actions or improvements must be communicated to the ICS Manager of EEU Srl.