

ANNEX 1 – WHISTLEBLOWING POLICY

Who can make a report?

All Company personnel and external collaborators / third parties who operate on the basis of relationships that determine their inclusion in the organization and who can make reports with content that requires an investigation.

What is to be reported?

For the purposes of the provisions, the subject of reports consists of acts or omissions that may represent a “**significant**” violation of internal provisions and/or sector regulations (specifically detailed in the Procedure) and may amount to an offence and/or crime.

How is a report made?

Reports can be sent:

1. As to internal reports:

- a. **In electronic form**, by connecting to the portal “<https://digitalroom.bdo.it/coima>” and selecting Coima REM Srl (for all reports except those relating to the Whistleblowing Manager);
- b. **In paper form**, to the attention of the Supervisory Body c/o PGO Srl - Carnelutti Law Firm – Via Principe Amedeo 3, Milan, 20121. In view of the confidential registration of the report by the Whistleblowing Manager, it is necessary for the report to be inserted in two closed envelopes: the first with the whistle-blower's identification data and a photocopy of the identification document; the second with the report, in order to separate the whistle-blower's identification data from the report. Both envelopes must then be inserted into a third sealed envelope bearing on the outside the words “Strictly confidential. Reserved to the Whistleblowing Manager”, in order to guarantee maximum confidentiality; in case of use of this channel, the whistle-blower must indicate in the communication a postal or email address to which the Whistleblowing Manager can provide proof of receipt of the Report and provide the relevant feedback pursuant to Article 5, Legislative Decree 24/2023 as indicated below.

2. As to external reports:

- a. **The Recipient is ANAC** (for violation of European Union provisions). For the reporting procedure, please refer to the internet address www.anticorruzione.it.

What minimum information must a report contain?

To allow an adequate investigation to be carried out in this regard, it is essential for the report to contain at least the following elements: p

- a clear and complete description of the facts being reported, with express indication that the report refers to COIMA REM;
- the indication of any documents that can confirm the validity of such facts;
- if known, the circumstances of time and place in which the reported facts were committed;

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- if known, the personal details or other elements (such as the qualification and the service in which he or she carries out the activity) that allow the identification of the person involved;
- any other information that can provide useful feedback regarding the existence of the facts reported.

How are the whistle-blower and the reported person protected?

The violation reporting system adopted by COIMA ensures the confidentiality and protection of the personal data of the person making the report.

COIMA also adopts all necessary measures to guarantee full protection of the whistle-blower against possible retaliatory, discriminatory or otherwise unfair conduct resulting from the report.

Confidentiality of the identity of the whistle-blower

The identity of the whistle-blower and any other information from which such identity can be inferred - directly or indirectly - cannot be revealed, without the express consent of the whistle-blower, to persons other than the Whistleblowing Manager, expressly authorized to process such data in accordance with the Privacy legislation.

Furthermore, to protect the whistle-blower, please note that:

- in criminal proceedings, the identity of the whistle-blower is covered by secrecy in the ways and within the limits established by article 329 of the Italian Code of Criminal Procedure. "Obligation of secrecy";
- within proceedings before the Court of Auditors, the identity of the whistle-blower cannot be revealed until the conclusion of the investigation;
- within the disciplinary procedure, the identity of the whistle-blower cannot be revealed, if the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the charge is based, in whole or in part, on the report and knowledge of the identity of the whistle-blower is indispensable for the defence of the accused, the report will be used for the purposes of disciplinary proceedings only if the whistle-blower consents to the disclosure of his or her identity.

The whistle-blower is given notice by written communication of the reasons for the disclosure of the confidential data, in cases where knowledge of his identity is indispensable for the defence of the reported person, as well as when the disclosure of the identity of the whistle-blower and the information from which the same can be inferred are also essential for the defence of the other parties involved.

Protection of the reported person

The reported person must be informed by the Whistleblowing Manager as soon as possible after analysing the report, subject to the investigation needs. In particular, the reported person must be informed about: (i) the person appointed to carry out the analysis activities following the report; (ii) the facts covered by the report; (iii) the office or divisions that may receive the report within the Company or other entities or companies of the group of which the Company is part and (iv) the exercise of his or her rights of access and rectification of the data.

If there is a substantial risk that such disclosure would prejudice the Company's ability to effectively investigate the content of the report or gather the necessary evidence, the



reported person may be informed at a later time and in particular only when such risks cease to exist, always in compliance with current regulatory provisions. Communications will not be made in the event of irrelevant or unproven reports.

After being informed about the report, the reported person will have the opportunity to illustrate his or her version of the facts on the basis of which the report was formulated.

Disciplinary measures

Penalties may be inflicted to:

- a whistle-blower who has made reports with malice or gross negligence or reports that prove false, unfounded, with defamatory content or in any case made for the sole purpose of damaging the Company, the person reported or other parties affected by the report;
- any person who has violated the confidentiality of the whistle-blower;
- any person who has engaged in acts of retaliation;
- any person who has obstructed or attempted to obstruct the report

For the related penalties, please refer to the provisions of the Company's 231 Model.