

## WHISTLEBLOWING

"Whistleblowing" is a fundamental means to ensure that organizations operate ethically and legally by allowing spontaneous and even anonymous communication from an individual (hereinafter referred to as the "whistleblower") regarding misconduct or irregularities they have become aware of in the course of their activities. Legislative Decree no. 24 of March 10, 2023, in implementation of European Directive 2019/1937, has established certain measures aimed at protecting individuals who report such violations, including the safeguarding of the whistleblower's identity.

Aton S.p.A Benefit Company, headquartered at 2 Via Alessandro Volta, 31020 Villorba (TV) - VAT ID 02479320265, places particular emphasis on the principles of legality and transparency, as well as the protection of workers. In accordance with the aforementioned decree and with the aim of encouraging active participation from its employees and collaborators, the company has implemented its own internal channel to allow reporting of violations of national law or European Union regulations, as well as irregularities that have occurred within the company.

### WHAT CAN BE REPORTED

Behaviors, acts, or omissions that harm the public interest or the integrity of Aton S.p.A. Benefit Company (hereinafter referred to as the "**Company**") can be reported and may include:

- **Violations of national law** (civil, administrative, criminal, accounting offenses);
- Unlawful conduct relevant under **Legislative Decree no. 231/2001** or **violations of organizational and management models pursuant to Legislative Decree no. 231/2001**;
- Offenses committed **in violation of EU** regulations or national provisions implementing them, relating to the following sectors: public procurement; financial services, products, and markets; prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety; public health; consumer protection; privacy and personal data protection; and network and information system security;
- Acts or omissions that **harm the financial interests of the European Union**;
- Acts or omissions concerning **the internal market** that compromise the free movement of goods, people, services, and capital;
- Acts or behaviors that **undermine the purpose or objectives** of EU acts in the above-mentioned sectors.

Reports can also cover:

- **Irregularities and anomalies**, if they translate into **concrete elements** leading to the belief that one of the above-listed violations could be committed;
- Conduct aimed at **concealing** violations.

## WHO CAN MAKE A REPORT

Reports can be made by:

- Employees;
- Self-employed workers and/or individuals with a collaboration relationship with the company;
- Volunteers and interns, whether paid or unpaid, who provide their services to the company;
- Freelancers and/or consultants working for the company;
- Individual shareholders;
- Individuals with administrative, managerial, supervisory, monitoring, or representative roles.

Reports can also come from those who do not yet have a legal relationship with the Company (e.g., job candidates) or whose relationship has ended (e.g., former employees) if, respectively, the information about the violations was acquired during the selection process or in other pre-contractual phases or during the course of employment.

## HOW TO MAKE A REPORT

A report can be submitted through:

1. The following mailing address: Aton S.p.A Benefit Company, 2 Via Alessandro Volta, 31020 Villorba (TV).

To ensure the confidentiality of the whistleblower, the communication must be sent in a triple-sealed envelope with the label "*Whistleblowing Report*" on the outside, and it should be sent by registered mail with return receipt.

2. The whistleblower may also request a specific meeting with the reporting manager to make the report in person.

The report should be as detailed as possible and, in particular, should include the following information:

- Circumstances of time and place when the reported incident occurred;
- Description of the incident;
- Personal details or other information that allows the identification of the subject to whom the reported facts can be attributed;
- Any indication of other individuals potentially aware of the facts;
- Documents that may provide evidence for the reported facts.

The report can also be made anonymously through any channel. An anonymous whistleblower, if later identified, will still benefit from protection against retaliatory measures.

## HOW THE REPORT IS HANDLED

The management of the internal reporting channel is entrusted to the Human Resources Office (the "*Reporting Manager*"), whose staff has been specifically trained and expressly authorized by the Company to process personal data related to the report, in accordance with Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 ("*GDPR*") and Article 2-quaterdecies of the Code regarding the protection of personal data (Legislative Decree of June 30, 2003, no. 196, and subsequent amendments).

Once the report is received, the Reporting Manager:

- Issues a receipt acknowledgment to the whistleblower within 7 days from the date of receipt;
- Maintains communication with the whistleblower and may request **additional information** if necessary;
- Gives prompt **follow-up** to the received reports;
- Within 3 months from the date of the receipt acknowledgment or, in the absence of such acknowledgment, within 3 months from the expiration of the 7-day period from the submission of the report, provides **feedback** on the report.

The reports and related documentation are retained for the time necessary for the processing of the report and, in any case, not exceeding five years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality obligations.

## PROTECTION MEASURES

The Company ensures the **confidentiality** of the whistleblower's identity, which will not be disclosed without the explicit consent of the whistleblower, to individuals other than those competent to receive or follow up on the reports.

In addition to the whistleblower, confidentiality is also guaranteed for the following individuals:

- The person implicated in the report;
- Facilitator, i.e. the individual assisting the whistleblower in the reporting process, operating within the same work context;
- Individuals mentioned in the report.

The acquisition and management of reports will occur in compliance with the regulations on the processing of personal data (GDPR, Privacy Code, and subsequent amendments). For more information, please refer to the specific **Privacy Policy under ex Article 13 of the GDPR** provided below.

**Any retaliation** (e.g. *termination*) following a report is **prohibited**, both against the whistleblower and the following individuals:

- Facilitators;
- Individuals within the same work context as the whistleblower and bound to them by a stable emotional or familial relationship within the fourth degree;
- Co-workers of the whistleblower at the time of the report;
- Entities owned by the whistleblower;
- Entities where the whistleblower works;
- Entities operating within the same work context as the whistleblower.

If one believes to have suffered retaliation, it can be reported directly to the , which may impose an administrative sanction on the responsible party.

## EXTERNAL REPORTING CHANNEL

An external report can be made if:

- a) The internal reporting channel is not active or, even if activated, is not in compliance with Legislative Decree no. 24 of March 10, 2023;
- b) The whistleblower has already made an internal whistleblowing report that did not receive follow-up;
- c) The whistleblower has reasonable grounds to believe that, if they make an internal whistleblowing report, it would not be effectively addressed, or the report may pose a risk of retaliation;
- d) The whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to public interest.

The National Anti-Corruption Authority (ANAC) has established a reporting channel that ensures the confidentiality of the whistleblower's identity, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation.

The channel is directly accessible from the official ANAC website (<https://www.anticorruzione.it/-/whistleblowing>), where the relevant Guidelines are also published for further details.

## **PRIVACY NOTICE UNDER ARTICLES 13-14 OF REGULATION (EU) 2016/679 ON THE PROCESSING OF PERSONAL DATA IN RELATION TO "WHISTLEBLOWING" REPORTS**

In accordance with Article 4 of Legislative Decree no. 24/2023, Aton S.p.A. Benefit Company, located at 2 Via Alessandro Volta, 31020 Villorba (TV), VAT ID 02479320265, REA TV – 212731 - Share capital €2,500,000.00 fully paid (hereinafter referred to as the "**Company**" or the "**Controller**"), has established internal reporting channels to facilitate the reporting of alleged unlawful or irregular conduct that the whistleblower becomes aware of in the context of their relationship with the Company (hereinafter "**Reports**").

In accordance with Articles 13 and 14 of Regulation (EU) No. 2016/679 (hereinafter "**GDPR**"), the Company provides the following information regarding the processing of personal data in relation to the management of the aforementioned Reports.

### **1. Data Controller and Authorized Categories of Persons for Processing**

The Data Controller for the processing of personal data is Aton S.p.A Benefit Company, located at 2 Via Alessandro Volta, 31020 Villorba (TV), VAT ID 02479320265.

### **2. Categories of Personal Data**

The processing involves the following categories of personal data:

- a. Common personal data of the whistleblower, facilitator (individual assisting the whistleblower in the reporting process within the same work context), as well as any individuals involved or mentioned in the report (hereinafter referred to as "Data Subjects"), including: personal identification data (e.g., name, surname, date and place of birth), contact information (e.g., phone number, postal address/email), and additional data and information related to the reported illicit conduct (e.g., job role, etc.);
- b. "Special" categories of data as per Article 9 of the GDPR (e.g., data revealing health status, racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, etc.), if included in the report;
- c. Data relating to criminal convictions and offenses as per Article 10 of the GDPR.

### **3. Purpose of Processing and Legal Basis**

The aforementioned personal data are processed by the Data Controller for the management of reports, specifically to conduct necessary investigative activities to verify the validity of the reported information. If necessary, the processing aims to implement appropriate corrective measures and take disciplinary and/or legal actions against those responsible for illicit conduct.

The legal basis for processing is as follows:

- For the processing of common data, compliance with a legal obligation to which the Data Controller is subject (Article 6, paragraph 1, letter c) of the GDPR), in accordance with Legislative Decree 24/2023;
- For the processing of special categories of personal data, fulfillment of obligations of the Data Controller in the field of labor law (Article 9, paragraph 2, letter b), GDPR)
- For data relating to criminal convictions and offenses, compliance with a legal obligation to which the Data Controller is subject (e.g., pursuant to Article 94 of Legislative Decree No. 36/2023 – Public Contracts Code).

In accordance with the provisions of Article 12 of Legislative Decree 24/2023, if the report leads to the initiation of a disciplinary proceeding against the person responsible for the illicit conduct, and if knowledge of the whistleblower's identity is essential for the defense of the accused, the whistleblower will be asked whether they intend to provide specific, voluntary consent for the disclosure of their identity.

#### **4. Source of Personal Data - Mandatory or Optional Nature of Data Provision**

The provision of identifying data by the whistleblower is necessary to classify the report as "whistleblowing." Anonymous reports will be treated as ordinary reports, except for the protection of an anonymous whistleblower if subsequently identified, in the face of potential retaliatory measures. Each whistleblower is free to decide which additional personal data (including data from other individuals) to provide.

#### **5. Data Processing Methods**

The data processing is carried out manually and/or through automated computer and telematic tools to ensure the security and confidentiality of the whistleblower's identity, the involved individual, and anyone mentioned in the report. This includes the confidentiality of the report's content and related documentation, subject to the provisions of Article 12 of Legislative Decree 24/2023.

#### **6. Data Recipients**

The processing of personal data related to reports will be carried out by a specific office within the Company, whose staff has been properly trained and expressly authorized to handle such data. Data may also be processed by certain third-party entities entrusted by the Data Controller with specific tasks outlined in point 4); these entities will operate, depending on the circumstances, either as independent Data Controllers or will be designated as Data Processors (e.g., the provider of the IT platform used by the Data Controller to manage the reports). Data collected following a report may be transmitted to the Judicial Authority, the Court of Auditors, or the ANAC (National Anti-Corruption Authority), who will treat them as independent Data Controllers.

#### **7. Possible Transfer to Third Countries**

The collected data will not be transferred outside the European Union.

#### **8. Storage of Personal Data**

The data controller retains personal data in accordance with Article 14 of Legislative Decree no. 24/2023, for the time necessary for processing the report and in any case not exceeding 5 years from the date of communication of the final outcome of the reporting procedure. A longer storage period may be determined by requests from authorities or the data controller's participation in legal proceedings involving data processing. Personal data that is clearly not relevant to the processing of a specific report is not collected or, if collected accidentally, is promptly deleted.

#### **9. Rights of the Data Subjects**

The data subject has the right to know at any time whether there is processing of data concerning them and to exercise the rights provided for in Articles 15 to 22 of the GDPR, to the extent applicable (right of access to personal data, right to rectify inaccurate or incomplete data, right to erasure, right to restriction of processing, right to data portability, or right to object to processing).

These rights can be exercised by the Data Subject by sending an email to the address: [privacy@aton.com](mailto:privacy@aton.com) or by sending a registered letter with return receipt to the Data Controller's address. The Data Controller, in accordance with the provisions of Article 2-undecies of the Privacy Code, reserves the right to limit, delay, or exclude the exercise of these rights, especially where there is a risk of causing actual, concrete, and otherwise unjustified harm to the confidentiality of the whistleblower's identity. The Data Subject also has the right to file a complaint with the Data Protection Authority.

**Aton S.p.A. Società Benefit**

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