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WHISTLEBLOWING PROCEDURE

January 2024

R | O | D | A

PROCEDURA WHISTLEBLOWING

INDICE

1. OBJECTIVES AND SCOPE OF APPLICATION	3
2. DEFINITIONS	3
3. GENERAL PRINCIPLES	5
4. MANAGEMENT OF REPORTS	5
4.1 REPORTING CHANNELS	5
4.2 THE REPORT MANAGER	6
4.3 CONTENT AND SUBMISSION OF REPORTS	6
4.3 CONTENT AND SUBMISSION OF REPORTS	7
4.4 RESULTS OF THE CHECKS	8
5. ADOPTION, DISSEMINATION AND TRAINING	9
6. CONFIDENTIALITY	9
7. PROHIBITION OF RETALIATION	9
8. DATA PROCESSING	10



PROCEDURA WHISTLEBLOWING

1. OBJECTIVES AND SCOPE OF APPLICATION

This Whistleblowing Policy (hereinafter the “Policy”) adopted by RODA S.r.l. (hereinafter the “Company”), aims to configure the process of managing Whistleblowing reports in compliance with the regulatory provisions established by Legislative Decree 24/20231 and establishes, for this purpose, the procedure for making a Report relating to Violations, the guidelines for managing Reports and the standards of protection for Reporters, Facilitators and Related Persons (for all definitions of the terms used, see the “Definitions” section).

The Policy also guarantees the principles of confidentiality, protection of anonymity and prohibition of retaliation, in compliance with applicable regulations.

The provisions of this Policy do not prejudice or limit in any way the right or obligation, as possibly defined by applicable law, to report to the regulatory, supervisory or judicial authorities competent in the countries where the Company operates and/or to any control body established at the Company.

This Policy is addressed to all the Recipients defined in the “Definitions” section and applies to the Company, without prejudice to any specific local laws governing the subject matter that are in conflict with it.

The Policy is drawn up in accordance with the following regulations:

- Legislative Decree 231/2001 on “Regulation of the administrative liability of legal persons, companies and associations, even without legal personality”;
- Legislative Decree 24/23 implementing the European Directive 1937/19 of the European Parliament and Council, concerning the protection of persons reporting violations of Union law and containing provisions concerning the protection of persons reporting violations of national regulatory provisions”;
- Regulation (EU) 2016/679, on “Protection of natural persons with regard to the processing of personal data, as well as the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation);
- Legislative Decree 196/2013 and subsequent amendments, on “Code on the protection of personal data, containing provisions for the adaptation of the national legal system to Regulation (EU) No. 2016/679 of the European Parliament and Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data, as well as the free movement of such data and repealing Directive 95/46/EC.”;
- the Code of Ethics and the Disciplinary Code pursuant to the CCNL applied by the Company as well as the Company’s Policies and Procedures.

2. DEFINITIONS

Whistleblowing: the action of reporting Violations by the Reporter.

Reports: the subject of this Policy indicates the communication, through the procedure set out in the following paragraphs, of information on Violations. “Violations” concern actions or omissions committed during work activities or connected to them, by any subject within the Company, on its behalf or in relations with the Company or the Company’s stakeholders, that have occurred, can

R | O | D | A

PROCEDURA WHISTLEBLOWING

reasonably be assumed to have occurred or are very likely to occur, as well as attempts to conceal such actions or omissions, and that:

a) constitute or may constitute a violation, or an inducement to a violation or frustrate the object or purpose of:

- laws and other applicable regulations, at all levels (international, national, regional, local), without prejudice to any specific limitations defined by locally applicable regulations (see Legislative Decree 24/2023, art. 1 “Objective scope of application”);
- the values and principles established in the Company’s Code of Ethics, the Company’s Principles of Conduct and the Company’s other anti-corruption procedures;
- the Code of Ethics and the CCNL applied by the Company pursuant to Legislative Decree 231/01, the Company’s Policies and Procedures and the principles of internal control; and/or

b) administrative, accounting, civil or criminal offenses; and/or

c) cause or may cause any type of damage (for example, economic, environmental, safety or reputational) to the Company, its employees and third parties, such as suppliers, customers, business partners or the external community; and/or

d) are identified as relevant by applicable regulations governing the reporting of violations of regulatory provisions.

Recipients of this Policy: natural persons who have obtained directly or indirectly information regarding Violations, by way of example and not limited to:

- employees, including former employees and candidates in the selection phase;
- collaborators (freelancers, consultants, volunteers, interns, etc.);
- members of the corporate bodies (including members of the administrative, management or supervisory bodies) and shareholders of the Company;
- employees, collaborators, members of the corporate bodies and shareholders, of customers, suppliers, subcontractors (including the entire supply chain) and other business partners (including joint ventures);
- any third party affiliated with the persons mentioned above;
- local communities and members of civil society organizations (e.g. NGOs);
- more generally, any stakeholder of the Company.

Reporter: any Recipient who submits a Report.

Reported Person: the author or alleged author of the Violation.

Report Manager: the function or person(s) responsible for managing the Report received (also with the possible support of other organizational functions or external parties), based on the channels defined in the “Reporting channels” section. As far as the Company is concerned, the Office in Charge is represented by the Personnel Office.

R | O | D | A

PROCEDURA WHISTLEBLOWING

Facilitators: natural persons who assist a Reporter in the Reporting procedure, connected to the latter by a working relationship.

Related Persons: natural persons who have a personal or working relationship with the Reporter.

The extensions or limitations to the legal protection guaranteed to Reporters and other related/supporting parties may vary according to locally applicable laws, their role and the type of Violation reported.

3. GENERAL PRINCIPLES

The Company undertakes to respect the following general principles in the management of the Whistleblowing process and requires that Reporters and other persons involved respect them as far as they are concerned:

- Principle of confidentiality: the Company guarantees the confidentiality of Reporters, Reports and the information contained therein, as better specified in the “Confidentiality” section;
- Principle of proportionality: the investigations conducted by the Company are adequate, necessary and commensurate to achieve their purpose;
- Principle of impartiality: the analysis and treatment of Reports are carried out without subjectivity, regardless of the opinions and interests of the persons responsible for their management;
- Principle of good faith: the protections for the Reporter (specified in the “Prohibition of retaliation” section) are also applicable in cases where the Report is unfounded, provided it was made in good faith (i.e. the Reporter had reasonable grounds to believe that the information relating to the Violations was true at the time of the Report and that the information fell within the scope of the Policy); no Reporter may take advantage of such protections to avoid disciplinary action against him or her.

4. MANAGEMENT OF REPORTS

Reports transmitted using the methods set out in the following paragraph “4.1 REPORTING CHANNELS” are received by the office in charge and are subject to the following process.

4.1 REPORTING CHANNELS

A Reporter may submit a Report through the following channels:

“TeamSystem Whistleblowing - Management of illegal reporting” PLATFORM whose access will be guaranteed, for all internal and external users, via a link highlighted on the company website and reported below: <https://rodawhistleblowing.smartleaks.cloud/#/>

- PHTSICAL MAILBOXES located at the company’s premises where reports can be submitted by internal and external subjects by hand-delivered registered mail.

R | O | D | A

PROCEDURA WHISTLEBLOWING

The Violation may be reported through the external channel activated by ANAC, or publicly disclosed (making information on violations publicly available through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people), only when one or more of the following conditions are met:

- the internal and/or external Report, already made, has not been followed up;
- the Reporter has reasonable grounds to believe that, using the internal and/or external channel, effective follow-up would not be given to the report;
- the Reporter has a well-founded fear of retaliation;
- the Violation may constitute an imminent or manifest danger to the public interest.

4.2 THE REPORT MANAGER

The Report Managers receive adequate instructions, are independent, have the necessary skills to perform their duties and manage the Reports with due diligence; they may perform other tasks and duties in addition to managing the reports, provided that this does not result in a conflict of interest.

Anyone who receives a Report that falls within the scope of this Policy outside the dedicated channels, for any reason and by any means, must:

1. Ensure the confidentiality of the information received, having the obligation not to disclose the identity of the Reporter or the Reported Person or any other person mentioned in the Report, nor any information that would allow them to be identified, directly or indirectly; any breach of confidentiality will be subject to civil, disciplinary or criminal liability, if applicable;
2. Direct the Reporter to comply with the procedure for submitting Reports, established by this Policy and/or forward the Report using the dedicated channels established by this Policy.

4.3 CONTENT AND SUBMISSION OF REPORTS

Recipients who become aware of Violations (of all that expressly referred to in the “definitions” paragraph under “report”) are encouraged to report the facts, events and related circumstances promptly, in good faith and provided they have reasonable grounds to believe that such information is true.

Reports must be as detailed as possible to provide useful and adequate information that allows for effective verification of the validity of the reported events.

If possible and when known to the Reporter, the Report must include:

- name of the Reporter and contact details for further communications. However, Reports may also be submitted anonymously and the Company guarantees anonymous Reporters adequate means to monitor their Reports while respecting their anonymity;

R | O | D | A

PROCEDURA WHISTLEBLOWING

- a detailed description of the events that occurred (including date and place) and how the Reporter became aware of them;
- which law, internal regulation and/or procedure, etc. is believed to have been violated;
- the name and role of the Reported Person(s) or the information that allows them to be identified;
- the name and role of any other parties who may report on the reported events;
- any documents or other elements that may prove the reported events.

The documentation will be stored and processed according to applicable laws, as also specified in the “Processing of personal data” section.

All the channels listed are designed and managed securely, in order to prevent access to information by unauthorized personnel and to ensure that the identity of the Reporter and other persons involved in the investigations remains confidential.

Non possono essere oggetto della Segnalazione: contestazioni, rivendicazioni o richieste legate ad un interesse di carattere personale della persona segnalante o della persona che ha sporto una denuncia all'Autorità giudiziaria o contabile che attengono esclusivamente ai propri rapporti individuali di lavoro o di impiego pubblico, ovvero inerenti ai propri rapporti di lavoro o di impiego pubblico con le figure gerarchicamente sovraordinate (sono quindi, escluse, ad esempio, le segnalazioni riguardanti vertenze di lavoro, discriminazioni tra colleghi, conflitti interpersonali tra la persona segnalante e un altro lavoratore).

4.3 CONTENT AND SUBMISSION OF REPORTS

The Report Manager is required to monitor the internal reporting platform and physical mailboxes daily, and within 7 days from the date of receipt of the Report, is required to confirm receipt of the same to the Whistleblower. The Report Manager examines the Report and conducts a preliminary analysis to determine whether there are sufficient elements for a potential or actual Violation (the so-called “**plausibility/admissibility check**”).

In case of negative outcome: the Report is archived and kept in accordance with the law and the Whistleblower is informed and, if the Report does not fall within the scope of this Policy, it may be referred to other channels or other company procedures.

In case of positive outcome the Report is further investigated: The Report Manager is therefore tasked with verifying the Report and conducting a timely and accurate investigation, respecting the principles of impartiality, fairness, proportionality and confidentiality towards the Whistleblower, the Reported Person and all parties involved in the Report. During such checks, the Report Manager can avail himself of the support of the company functions from time to time competent and/or specialized external consultants, guaranteeing the confidentiality of the information and making as many personal data anonymous as possible. The Report Manager can also entrust to other company functions the responsibility to conduct some or all of the activities of verification of the Report. The Report Manager remains in any case responsible for monitoring compliance with the principles provided for by this Policy, the formal correctness of the process and the adequacy of subsequent actions. It is understood that any disciplinary measures will be defined as specified in the point “Results of the checks”. During

R | O | D | A

PROCEDURA WHISTLEBLOWING

the investigation, the Report Manager can ask the Whistleblower to provide further supporting information, necessary and proportionate; the Whistleblower has the right to complete or correct the information provided to the Report Manager, in respect of the principle of good faith (the Company reserves the right to take measures to protect itself against Whistleblowers who knowingly submit false reports). The Report Manager can also conduct interviews or request information from other people who may be aware of the reported events. Reported Persons are guaranteed the right to defense and/or to be informed of the outcome of the investigation, within the limits provided for by applicable law.

If it is possible to believe that the facts contained in the Report constitute a crime, the Report Manager evaluates, in agreement with the other competent company functions and the Company's Management, whether and when the information contained in the Report should be notified to the competent judicial authorities, also based on the applicable legislation.

If the Report Manager finds himself in a position of conflict of interest in the evaluation of the report and/or in the execution of the investigation, he must declare it to the administrative body of the Company and must abstain from participating in the activities related to the specific practice. This exception will be traced on the platform. In this case, the administrative body, upon receipt of the report of incompatibility, will appoint an ad hoc, autonomous and independent subject, equipped with the necessary professionalism to carry out the activity, who will have the obligation to manage the report as defined in this Policy, guaranteeing its confidentiality and traceability.

4.4 RESULTS OF THE CHECKS

Once the verification phase is completed, the Report Manager prepares a report that summarizes the investigations carried out, the methods used, the results of the plausibility check and/or the investigation, the supporting elements collected and the recommendations for an action plan. In case of archiving of the Report, the reasons will be specified.

The Report Manager proceeds, in any case, to give feedback to the Whistleblower within 3 months from the date of receipt notice and in any case within 3 months and 7 days, communicating to the Whistleblower the information related to the status of the Report and any actions that are intended to be taken following the report. Based on the results, the report is then shared with the Company's Management and the involved company functions on the basis of the "need to know" principle (including the possibility of sharing an anonymized version of the document) to determine, in agreement with the competent functions, an action plan (where necessary) and/or any other measure to be adopted (including any disciplinary measures against employees). The documentation relating to each Report received, even if the investigations conclude that there are not sufficient supporting elements, is kept in compliance with the confidentiality requirements according to the timing and methods established by the applicable regulations.

The Report Manager has the obligation to report to the administrative body, at least every six months, on the number and type of Reports received and on the outcome of the activities carried out, guaranteeing the anonymity of the subjects involved. Within the scope of this activity, it will also be



PROCEDURA WHISTLEBLOWING

evaluated whether the procedure described in this Policy is effective and achieves the defined objectives. If there are indications of changes in the operating environment or of other elements that negatively affect the effectiveness of the Reporting process, the Company will evaluate any changes to the process itself.

5. ADOPTION, DISSEMINATION AND TRAINING

The adoption and updating of this policy is the responsibility of the Administrative Body, after consultation with the representations and/or trade unions, where present, regarding the identification of the internal reporting channel. This document is brought to the attention of the company staff at the time of adoption, in case of update and in any case at the time of hiring, through mailing-list. In compliance with what is provided for by law, training sessions are organized for the staff on Whistleblowing and on the use of the adopted platform. This document is displayed and made easily accessible to company staff and all stakeholders by publication on the website and/or on the company Intranet. On the company's institutional site, clear information is published on the channel, on the procedures and on the prerequisites for being able to make internal and external reports.

6. CONFIDENTIALITY

In encouraging the Recipients to promptly report any Violation, the Company guarantees the confidentiality of each Report and the information contained therein, including the identity of the Whistleblower, the Reported Person(s), the Facilitators and any other person involved. Their identities will not be communicated to anyone outside the Report Manager, except: a) where they provide their explicit consent, or have intentionally disclosed their identity in other areas; b) communication is a necessary and proportionate obligation in the context of investigations by the Authorities or judicial proceedings, in accordance with applicable legislation. The information contained in the Reports that constitute trade secrets cannot be used or disclosed for purposes other than those necessary to resolve the Report.

7. PROHIBITION OF RETALIATION

The Company does not tolerate any form of threat, retaliation or discrimination, attempted or actual, against the Whistleblowers, the Facilitators, the Related Persons, the Reported Persons and anyone who has collaborated in the investigations to prove the validity of the Report (including their respective Related Persons). The Company tries to eliminate (where possible) or compensate for the effects of any retaliation against the above-mentioned subjects. The Company reserves the right to take appropriate action against anyone who carries out, or threatens to carry out, acts of retaliation against the previously listed subjects, without prejudice to the right of the parties involved to legally protect themselves if responsibilities of a criminal or civil nature related to the falsity of what has been declared or reported have been found. The Company can take the most appropriate disciplinary and/or legal measures, to the extent permitted by applicable law, to protect its rights, its assets and its image, against anyone who has made in bad faith false, unfounded or opportunistic Reports and/or



PROCEDURA WHISTLEBLOWING

for the sole purpose of slandering, defaming or causing harm to the Reported Person or other parties involved in the Report.

8. DATA PROCESSING

Personal data (including any data belonging to particular categories, such as racial and ethnic origin, religious and philosophical beliefs, political opinions, membership in political parties or unions, as well as personal data suitable to reveal health status and sexual orientation, data relating to any crimes or criminal convictions) of the Whistleblowers and other subjects possibly involved, acquired during the management of the Reports, will be processed for the fulfillment of the obligations imposed by the applicable legislation on “Whistleblowing”, within the limits and with the guarantees provided by such legislation, in full compliance with the provisions of the applicable regulations on the protection of personal data and with the provisions of the Company’s Privacy Policy. The processing of personal data will be carried out by the Report Manager (subject to any specific local regulations on the matter and any conflicts of interest), for the sole purpose of implementing the procedures established in this Policy. According to the principles of “privacy by design” (data protection from the design) and “privacy by default and minimization” (privacy by default setting and minimization), the Company has set up reserved channels to receive the Reports and manages them securely to guarantee the anonymity of the Whistleblower or the confidentiality of his identity and of any third party involved (except for the necessary and proportionate obligations in the context of investigations by the competent authorities or judicial proceedings). The processing of personal data will be limited to what is strictly necessary and proportionate to ensure the correct management of the Report and in any case not beyond the term provided for by the applicable legislation. Occasionally, the operations of data processing will be entrusted, under the supervision of the Report Manager, to duly authorized employees, instructed and specifically trained in relation to the execution of the Whistleblowing procedures, with particular reference to security measures and the protection of the confidentiality of the subjects involved and the information contained in the Reports or to external specialists, in this case adopting adequate contractual protections. The personal data contained in the Reports may be communicated by the Report Manager to the administrative body as well as to the Judicial Authority and/or any other competent authority, or to duly authorized third parties, for the purpose of activating the procedures necessary to guarantee, as a result of the Report, adequate judicial and/or disciplinary protection towards the Reported Person(s), where the elements collected and the checks carried out emerge the validity of the circumstances initially reported. The exercise of the rights of the interested parties provided for by the applicable legislation on the protection of personal data may be limited where necessary to ensure full compliance with the applicable Whistleblowing legislation and to protect the confidentiality of the Reports and the interested parties.

The Board of Directors
