

# Whistleblowing Reports

|             |             |   |                              |  |                           |
|-------------|-------------|---|------------------------------|--|---------------------------|
| 5           | 11/2024     | Integration of persons in charge of managing the Whistleblowing system  | M.P. Roca<br>Compliance      | <u>Whistleblowing Team</u><br>(A. Vottero<br>V. Sarti<br>D. Angelillo<br>M.P. Roca)<br>P. Franchini<br>L. Garavini | Giuseppe Caselli<br>ADSCI |
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## 1 PURPOSE

The purpose of this document is to define the reference principles, operational activities, roles and responsibilities within the management of the **WHISTLEBLOWING REPORTING** process to provide for:

- the responsibilities to be assigned within the process itself;
- the relevant principles of conduct;
- the organisational, management and control measures aimed at reasonably preventing the alleged offences envisaged by Italian Legislative Decree No. 231 of 8 June 2001 and the compliance with the legislation in force.

Italian Legislative Decree, No. 24 of 10 March 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who Report violations of Union law and laying down provisions regarding the protection of persons who Report violations of national laws, has profoundly reorganised the regulations about the handling of Whistleblowing Reports, providing for an organic and uniform regulation.

The recently introduced rules, in particular, require companies/bodies to set up a structured and adequately formalised Whistleblowing system, the essential elements of which include the implementation of internal Reporting channels - managed internally by specially trained offices or personnel belonging to the organisation or by external third parties - through which persons who become aware of an offence may make a Report (see paragraph 7.1 of this policy), as well as a specific internal procedure regulating the organisational and procedural aspects for the proper handling of Reports falling within the scope of the new Whistleblowing provisions (Whistleblowing Report Procedure).

Generally, Reports may be sent through the internal channel either in written form—by paper mail or by telematic means (through the IT platform)—or in oral form (using the special voicemail box made accessible through the IT platform). At the Whistleblower's request, an in-person meeting with the persons handling Reports shall also be arranged.

In addition to internal Reporting, and only if the specific conditions set out in Articles 6 and 15 of Italian Legislative Decree No. 24/2023 (to which reference should be made) are met, the Whistleblower has the right to use an external Reporting channel activated at the ANAC or to publicly disclose - i.e., to make public through the press or electronic means that allow for dissemination to several people - the information concerning the violations mentioned above.

In compliance with the provisions mentioned above, the Trevi Group has therefore decided to equip itself with an IT platform for the management of Whistleblowing Reports based on the highest security standards and a special voicemail box accessible through the platform mentioned above. The platform allows Whistleblowing Reports to be sent to the Company, guaranteeing protection of the confidentiality of the identity of the Whistleblower, as well as of the personal data and content of the Report itself, in line with the provisions of the reference regulations on Whistleblowing and personal data protection.

This Policy, updated to the regulatory framework currently in force, forms an integral part of the Code of Ethics and of the Organisation, Management and Control Model under Italian Legislative Decree 231/2001, adopted respectively by Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A.

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## 2 SCOPE OF APPLICATION AND RECIPIENTS

This document applies to Trevi Finanziaria Industriale S.p.A. and the companies directly and indirectly controlled in Italy and abroad ("Company" or "Group" or "Trevi Group").

### 2.1 SUBJECTIVE SCOPE OF APPLICATION

This Policy applies to all personnel of the TREVI Group, i.e., both workers who work based on relationships that determine their inclusion in the company organisation, also in a form other than employment, as indicated more specifically below. The recipients of the provisions contained in this Policy are also external Whistleblowers, as specified in paragraph 7.1.1. as well as, about the protection measures, the persons indicated in paragraph 7.2.1

### 2.2 OBJECTIVE SCOPE OF APPLICATION

For this policy, the following may be Reported:

1. unlawful conduct relevant to Italian Legislative Decree No. 231 of 8 June 2001, or violations of the organisation and management models provided for therein;
2. offences falling within the scope of European Union or national acts relating to the following areas: public procurement; services, products and financial markets and the prevention of money laundering and the financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and the security of networks and information systems;
3. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU);
4. acts or omissions affecting the internal market, as referred to in Article 26, paragraph (2) of the Treaty on the Functioning of the European Union, including violations of Union competition and State aid rules, as well as violations affecting the internal market related to acts in violation of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
5. acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas indicated in 3), 4) and 5);
6. any violation or deficiency relating to the management system for the prevention of corruption.

Whistleblowing Reports that are not allowed:

- (i) Reports characterised by a manifest lack of interest in the protection of the integrity of the Company or directed towards the exclusive protection of individual interests (e.g., mere claims against colleagues, hierarchical superiors, etc.);
- (ii) Reports sent for blatantly emulative purposes (e.g., Reporting made in bad faith or to harm or harass the Reported Person);
- (iii) Reports containing unsubstantiated news or mere 'rumours' (information without supporting evidence).

Such Reports fall outside the scope of Reports to which whistleblowing legislation applies and will, therefore, be filed after it has been ascertained that they are unfounded and specious.

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In the cases mentioned above, the Group companies reserve the right to take the actions they deem most appropriate to protect their interests and those of the Reported Person in the event of any liability on the part of the Whistleblower, on the assumption that the latter's actual identity is known.

### 3 NORMATIVE REFERENCES AND OTHER RELATED DOCUMENTS

#### 3.1 EXTERNAL REFERENCES

- Italian Civil Code;
- Italian Criminal Code;
- Italian Legislative Decree No. 24 of 10 March 2023 - - Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who Report violations of Union law and on provisions for the protection of persons who Report violations of national laws;
- Italian Legislative Decree No. 231 of 8 June 2001 regulating the administrative liability of legal persons, companies and associations, including those without legal personality;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals about the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC ("GDPR");
- Italian Legislative Decree No. 196 of 30 June 2003 as amended ("Privacy Code");
- SA 8000:2014 Corporate Social Responsibility;
- PDR 125:2022 Gender equality;
- ISO 30415:2021 Human resource management - Diversity and inclusion;
- ISO 37001:2016 Anti-Corruption System.

#### 3.2 INTERNAL REFERENCES

- Organisation, Management and Control Model under Italian Legislative Decree 231/2001 ("MOG") of Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A;
- Code of Ethics of the Trevi Group;
- Data Retention Policy PO-DPR-05-00-GTR
- Whistleblowing Report Procedure

### 4 PRINCIPLES OF CONDUCT

The principles set out and referred to in this section regulate the conduct of the Recipients to protect the integrity of the companies of the Trevi Group and to prevent any conduct not in accordance with the law or, in any case, with the ethics the Company refers to.

Without prejudice to their powers under the law, all employees shall facilitate and cooperate in implementing this document within the limits of their competences and functions.

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## 5 TERMS AND DEFINITIONS

| TERMS/ACRONYMS   | DESCRIPTION   |
|--|---|
| <b>Organisation, Management and Control Model (or 'MOGC')</b>                            | The Organisation, Management and Control Model adopted by each Group company under Article 6 of Italian Legislative Decree 231/2001.  |
| <b>Code of Ethics</b>  | The document adopted by the Company defines the set of ethical and behavioural principles to be observed by corporate bodies, employees, collaborators and, in general, all third parties that have legal relations with each Group Company.        |
| <b>Violations</b>  | Behaviour, acts or omissions that harm the public interest or the integrity of the public administration or the private entity and consist of unlawful conduct relevant under Article 2 of Italian Legislative Decree 24/2023 (see paragraph 5.2.). |
| <b>Information on violations (or 'inherent violations' or 'relating to violations'):</b> | Information, including well-founded suspicions concerning violations committed or likely to be committed in the organisation with which the Whistleblower has a legal relationship, and elements relating to conduct to conceal such violations.    |
| <b>Retaliation</b>   | Any conduct, act or omission, even if only attempted or threatened, committed because of the Report and causing or likely to cause the Whistleblower, directly or indirectly, unjust damage.  |
| <b>Report</b>  | The communication (written or oral) of information concerning a violation submitted through the internal Reporting channels adopted by the Company.   |
| <b>Whistleblower (or 'Reporting Party')</b>  | The natural person who makes a Report with information concerning a violation acquired in their work context.   |
| <b>Person involved (or 'Reported Person')</b>  | The natural or legal person mentioned in the internal Report is the person to whom the violation is attributed or a person otherwise involved in the Reported violation.  |
| <b>Facilitator</b>   | The natural person assisting the Whistleblower in the Reporting process, operating within the same work context and whose assistance shall be kept confidential.  |
| <b>Platform</b>  | The IT tool used by the Company for the acquisition and management of Whistleblowing Reports, accessible directly from the Company's website  |
| <b>Group Companies</b>   | Companies directly or indirectly controlled in Italy or abroad by the parent company Trevi Finanziaria Industriale S.p.A.   |
| <b>Group or Trevi Group</b>  | Trevi Finanziaria Industriale S.p.A. and all its directly or indirectly controlled companies in Italy or abroad   |
| <b>Holding</b>   | Trevi Finanziaria Industriale S.p.A.  |
| <b>ODV</b>   | Supervisory Body of the respective Group Companies  |
| <b>IAM</b>   | Internal Audit Manager  |
| <b>BoD</b>   | The Board of Directors of the respective Group Companies  |
| <b>CEO</b>   | Supervisory Body of the respective Group Companies  |

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| TERMS/ACRONYMS                         | DESCRIPTION   |
|--|---|
| <b>BoA</b>                             | Board of Auditors of the respective Group Companies   |
| <b>Whistleblowing Teams/Managers</b>   | The inter-functional team is in charge of managing the Whistleblowing Report according to the operational procedures of this document. It consists of the Internal Audit Manager of the parent company, the Legal Manager of the parent company to which the Report refers, the parent company's Risk Manager and the parent company's Compliance Manager |
| <b>Anti-Bribery Compliance Officer</b> | This function has been assigned to the Compliance Manager.  |

## 6 ROLES AND RESPONSIBILITIES

### 6.1 WHISTLEBLOWING TEAM/MANAGER

- This person acts as the manager of the Whistleblowing Report and may appoint internal functions to carry out investigations; it may also appoint third parties and third legal persons to carry out investigations should the nature of the Report make it necessary.
- The presence of the Anti-Bribery Compliance Officer – attributed to the Compliance Manager – within the Whistleblowing Team, guarantees continuous monitoring and timely management in the event of Reports regarding conduct relevant to corruption.
- If 1 member of the Whistleblowing Team is involved in the Report, the Whistleblowing Team will remove the person involved from handling the Report, by sending email
- If 2 members of the Whistleblowing Team are involved in the Report, the Whistleblowing Team will remove the persons involved from handling the Report, by sending email.
- If 3 members or the entire Whistleblowing Team are involved in the report, it will be managed by the HR Director.

### 6.2 HR DIRECTOR

- It shall handle Whistleblowing Reports by replacing the Whistleblowing Team in cases where 3 members or the entire Whistleblowing Team is involved in the Whistleblowing and may, in these specific situations, instruct internal functions to carry out investigations; it may also instruct third parties and third legal entities to carry out investigations should the nature of the Whistleblowing make this necessary.

### 6.3 OTHER PARTY RECEIVING A WHISTLEBLOWING REPORT

- Anyone receiving a Whistleblowing Report outside the channels set out in this Policy shall forward it to the Whistleblowing Team immediately.
- Persons involved in the relevant operational activities shall act according to what is indicated, subject to a compliance check.

## **7 OPERATING PROCEDURES**

### **7.1 REPORTING SYSTEM**

#### **7.1.1 Whistleblowers**

Reports may be made both by internal Trevi Group personnel and by external parties.

In particular, under Italian Legislative Decree No. 23/2004, workers who work based on relationships that lead to their inclusion in the company organisation, even in a form other than a subordinate employment relationship, including intermittent workers, apprentices, temporary workers and casual workers, are included among the Whistleblowers.

The provisions contained in this Policy also apply to the following persons:

- probationary workers;
- self-employed workers, as well as workers holding a collaboration relationship, referred to in Article 409 of Italian Code of Civil Procedure and Article 2 of Italian Legislative Decree No. 81/2015;
- freelancers and consultants;
- volunteers and trainees (paid and unpaid);
- shareholders, directors (also de facto), general managers, proxies, members of the Board of Auditors and the Supervisory Body.
- candidates for a job who become aware of a violation during the selection process or other pre-contractual stages;
- probationary workers;
- former employees if the information concerning the violation was acquired during the employment relationship.

#### **7.1.2 Reported Persons**

The conduct that is the subject of the Report may concern members of the Board of Directors, the Board of Statutory Auditors, the Supervisory Body, employees (including managers), external collaborators of the Company or third parties (e.g., agents, suppliers, consultants, customers, etc.) with whom the company has contractual relationships.

#### **7.1.3 Whistleblowing Channels**

##### **7.1.3.1 INTERNAL CHANNELS**

Trevi Finanziaria Industriale S.p.A., Trevi S.p.A., and Soilmec S.p.A. have activated internal Reporting channels by the provisions of Article 4 of Italian Legislative Decree 24/2023, which guarantee the confidentiality of the Whistleblower, the Reported Person, the persons mentioned in the Report, and the content of the Report and any attached documents.

All Group companies controlled by Trevi Finanziaria Industriale S.p.A. may use the Parent Company's Reporting channels.

The Whistleblowing Team manages the internal Whistleblowing channel.

Reports can be sent in written form via:

- **\* IT PLATFORM (preferred channel) accessible through the "Whistleblowing" section on the home page of each company's website and the company intranet.**

It should be noted that the platform is indicated as the main channel for sending Reports since the software is equipped with end-to-end encryption tools and high-security standards aimed at guaranteeing the confidentiality of the Whistleblower's identity and the content of the Report.

Within the platform, you can select a company from among Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A.

All Group companies controlled by Trevi Finanziaria Industriale S.p.A. may use the Parent Company's Reporting channels.

- **ORAL CHANNEL through a voice mailbox accessible via the platform mentioned above.**

Within the platform, you can select a company from among Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A.

All Group companies controlled by Trevi Finanziaria Industriale S.p.A. may use the Parent Company's Reporting channels.

- **BY MAIL, to the respective company, to the following address:**

**Trevi Finanziaria Industriale S.p.A.**

Via Larga di Sant'Andrea, 201 - 47522 Cesena (FC), Italy  
To the "Whistleblowing Team"

-----  
**TREVI S.p.A.**

Via Dismano, 5819 - 47522 Cesena (FC) Italia  
To the "Whistleblowing Team"

-----  
**SOILMEC S.p.A.**

Via Dismano, 5819 - 47522 Cesena (FC) Italia  
To the "Whistleblowing Team"

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All Group companies controlled by Trevi Finanziaria Industriale S.p.A. may use the Parent Company's Reporting channels.

Anyone wishing to make a Whistleblowing Report shall specify that it is a Whistleblowing Report for which they intend to keep their identity confidential and benefit from the protections provided in the event of retaliation. This specification allows, where the Whistleblowing Report is mistakenly received by a non-competent person, timely transmission by the latter to the person authorised to receive and handle Whistleblowing Reports. The Whistleblower is also requested to place the Report in two sealed envelopes: the first with the identification data of the Whistleblower together with a photocopy of the identification

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document; the second with the Report to separate the identification data of the Whistleblower from the Report. Both should be placed in a third sealed envelope marked 'WHISTLEBLOWING REPORT' on the outside.

The channels set up by each Group company protect the confidentiality of the Whistleblower, ensuring that the identity of the Whistleblower and third parties, as well as the content of the Report, cannot be accessed by persons who have not been formally authorised to handle Reports by this policy.

The recipients of the Report shall handle the Report by the general principles set out in this document. They shall verify its validity in the manner set out in the following paragraphs.

Anyone receiving a Whistleblowing Report outside the prescribed channels shall immediately forward it to the Whistleblowing Team.

### **7.1.3.2 External channel (ANAC)**

Access to the external channel (through the ANAC platform) is allowed only under certain conditions. In particular, the Whistleblower may make a Report to this channel if, at the time of its submission:

- 1) the Whistleblower has already made an internal Report, and the Reporting Manager has not followed up. Reference is made to cases where the internal channel has been used, but the Whistleblowing Team, which is generally entrusted with the management of the channel, has not undertaken, within the deadlines provided for by the Decree, any activity concerning the admissibility of the Report, the verification of the existence of the facts Reported, or the communication of the outcome of the investigation carried out;
- 2) the Whistleblower has reasonable grounds for believing, based on the concrete circumstances attached and information acquired and, therefore, not on mere inferences, that if they made an internal Report:
  - it would not be effectively followed up due to the specific circumstances of the concrete case;
  - this could give rise to the risk of retaliation;
- 3) The Whistleblower has a well-founded reason—in the terms set out in point 3—to believe that the violation may constitute an imminent or obvious danger to the public interest.

### **7.1.3.3 Public Disclosure (through the press, electronic media or media capable of reaching a large number of people)**

The public disclosure of violations shall comply with certain conditions so that the person making the disclosure can benefit from the protections the decree provides. Therefore, protection will be recognised if one of the following conditions is met at the time of disclosure:

- 1) the person has made an internal Report, which the Company has not acknowledged within the prescribed time limit (three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day time limit from the submission of the Report), then an external Report to ANAC has followed which, in turn, has not provided feedback to the Whistleblower within a reasonable timeframe (three months or, if justified and motivated reasons are given, six months from the date of the acknowledgement of receipt of the external Report or, in the absence of such notice, from the expiry of seven days from the receipt);

- 2) the person has already directly made an external Disclosure to ANAC which, however, has not replied to the Whistleblower as to the measures envisaged or adopted to follow up the Disclosure within a reasonable timeframe (three months or, if justified and motivated reasons are given, six months from the date of acknowledgement of receipt of the external Disclosure or, failing such notice, from the expiry of seven days from its receipt);
- 3) the person directly makes a public disclosure because they have reasonable grounds to believe, based on factual circumstances attached and information obtainable and, therefore, not on mere inferences, that the violation may pose an imminent or obvious danger to the public interest;
- 4) the person directly makes a public disclosure because they have reasonable grounds - in the terms specified above - to believe that the external Report may entail the risk of retaliation or may not be effectively followed up because, for example, they fear that evidence may be concealed or destroyed or that the person who received the Report may be colluding with the author of the violation or involved in the violation itself.

In public disclosure, where the person voluntarily discloses their identity, the protection of confidentiality does not come into play, without prejudice to all the other forms of protection provided by the decree for the Whistleblower. Where, on the other hand, the disclosure is made using, for example, a pseudonym or nickname, which does not allow the identity of the discloser to be identified, ANAC will treat the disclosure in the same way as an anonymous Report and will take care to record it, for preservation purposes, to ensure that the Whistleblower, if their identity is subsequently disclosed, is guaranteed the protections provided for in the event they suffer retaliation.

#### **7.1.4 Subject and Form of the Report**

Whistleblowers may communicate information on violations further specified in section 5.22 (Objective scope).

Whistleblowing Reports shall have the following essential elements:

**Subject:** a precise and detailed description of the facts and conduct deemed to constitute a violation, with an indication - if known - of all factual elements and the circumstances of time and place in which the Reported facts were committed.

**Reported Person and other persons involved: any element** (e.g., personal details, function/company role, etc.) enabling easy identification of the alleged perpetrator(s) of the unlawful conduct that is the subject of the Report.

The Whistleblower shall also indicate the following **additional elements**:

- generalities and type of Whistleblower (e.g., employee, collaborator, agent, consultant, etc.), unless the Report is anonymous;
- any additional persons who can relate useful circumstances about the Reported facts;
- any suitable documents to support the validity of the facts Reported and to better substantiate the Report;
- any other information that may facilitate gathering evidence on what has been Reported.

If, during the investigation, the Whistleblower becomes aware of further information relating to the Reported facts, they may supplement the information provided even after the Report has been sent. The lack of one or more of those mentioned above mandatory minimum contents may represent grounds for filing the Report. The requirement of the truthfulness of the Reported facts is also to protect the Whistleblower and the Reported Person.

In the Reporting process, the Whistleblower may be assisted by a facilitator, i.e., someone who provides advice and support to the Whistleblower and operates in the same work context. By way of example, the facilitator may be a work colleague belonging to a different office from that of the Whistleblower or a trade union representative, provided that, in this case, they assist the Whistleblower in their name and on their behalf, without involving the trade union they represent.

The Report is sent after the Whistleblower confirms that they have read a special privacy policy under Article 13 of the GDPR.

In all phases of Whistleblowing management, the Company guarantees the protection of the confidentiality of the Whistleblower and of the persons involved in the Whistleblowing, as well as the security of personal data protection by the use of a Reporting channel equipped with secure transmission protocols and encryption tools for sending and managing Whistleblowing Reports.

#### **7.1.5 Prohibited Whistleblowing Reports**

Reports may not be characterised by insulting expressions or moral judgments aimed at offending or harming the honour, personal decorum, and professional dignity of the person to whom the Reported facts refer.

By way of example but not limited to, it is prohibited to:

- use insulting or defamatory expressions;
- send Reports for purely slanderous purposes;
- send Reports that concern aspects of the Reported Person's private life without any direct or indirect relation or connection with the work/professional activity carried out within the Company or third-party entities/companies;
- send Reports of a discriminatory nature insofar as they refer to sexual, religious or political orientation or the racial or ethnic origin of the Reported Person;
- send Reports manifestly unfounded and in bad faith, based solely on personal claims and motives that aim to harm the Reported Person.

Suppose it is established that the above requirements have been violated. In that case, a disciplinary sanction may be imposed on the Whistleblower if the Whistleblower is a Group employee, or all appropriate legal action may be taken to protect the injured party if the Whistleblower is not a Group employee. The above applies unless there are reasonable grounds for believing that the disclosure or dissemination of information relating to a violation that offends the reputation of the Whistleblower is truthful and necessary for obtaining knowledge of the violation.

#### **7.1.6 Anonymous Whistleblowing Reports**

Reports where the Whistleblower's identity cannot be determined are considered anonymous.

Generally, if an anonymous Report is received through the internal Reporting channel, it should be treated as an ordinary Report, provided it is sufficiently substantiated.

In any case, the anonymous Whistleblower, subsequently identified, who discloses that they have suffered retaliation on account of the Whistleblowing, may benefit from the protection against retaliation provided by Italian Legislative Decree 24/2023.

## 7.2 GENERAL PRINCIPLES

### 7.2.1 Protection of the Whistleblowers

To ensure the effectiveness of the internal Whistleblowing channel and its proper use, the Company guarantees a special protection regime to the person Reporting unlawful conduct falling within the scope of Whistleblowing. Italian Legislative Decree 24/2023 strengthened the protection system in favour of the Whistleblower by providing in particular for:

- the protection of the confidentiality of the Whistleblower's identity, also by the provisions of the legislation on the protection of personal data set out in Regulation (EU) 2016/679 and Italian Legislative Decree 196/2003 and subsequent modifications and additions ("Privacy Code");
- limitations on criminal, civil and administrative liability concerning the disclosure and dissemination of some categories of information that operate under certain conditions. These limitations of liability operate only in cases where two conditions are met:
  - at the time of disclosure or dissemination, there are reasonable grounds to believe that the information is necessary to disclose the violation;
  - the Reporting, public disclosure or lawsuit was made in compliance with the conditions laid down in Italian Legislative Decree 24/2023 to benefit from the protection measures;
- the provision of support measures by Third Sector entities included in a special list published by ANAC;
- the prohibition of waivers and settlements concerning the right to make Reports, public disclosures or lawsuits in compliance with the provisions of the law;
- the possible imposition of administrative, financial sanctions in the event of non-compliance (for example, in the event of a violation of the prohibition of retaliation, obstructed Reporting, failure to set up Reporting channels, failure to adopt or non-compliant adoption of procedures for the making and handling of Reports);
- protection against any retaliatory measures taken or even only attempted or threatened by the entity on account of the Report made;
- the implementation of measures to protect against retaliation.

In particular, but not limited to, the following may constitute retaliation:

- dismissal, suspension or equivalent measures;
- non-promotion or demotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- negative merit notes or negative references;
- suspension of training or any restriction of access to it;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee has a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on improper lists based on a formal or informal sectoral or industry 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 contracts for the supply of goods or services;

- cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

For additional information on anti-corruption profiles, please refer to the Trevi Group Anti-Corruption Policy.

In any case, for retaliation to take place and, consequently, for the Whistleblower to benefit from protection, there shall be a close link between the Report and the unfavourable behaviour/act/omission suffered by the Whistleblower.

If the Whistleblower believes that they have suffered an act of retaliation in connection with the Report, they may notify ANAC. In the private sector, ANAC informs the National Labour Inspectorate so that the most appropriate measures within its competence may be taken.

Measures taken in violation of the prohibition of retaliation (including dismissal and change of duties under Art. 2103 of the Italian Civil Code) are null and void under Art. 19(3) of Italian Legislative Decree 24/2023, and, in the event of dismissal, the Whistleblower has the right to be reinstated in their job under Art. 18 of Italian Law No. 300/1970 ('Workers' Statute") or Article 2, Italian Legislative Decree No. 23/2015, due to the specific discipline applicable to the worker.

The protective measures provided for by Italian Legislative Decree 24/2023 also apply:

- to facilitators;
- to persons in the same work environment as the Whistleblower and who are linked to the latter by a stable emotional or kinship relationship up to the fourth degree;
- co-workers of the Whistleblower who work in the same work context and who have a regular and current relationship with the Whistleblower, i.e., not sporadic, occasional or episodic, but present, systematic and protracted over time;
- legal entities the Whistleblower owns, works for or is otherwise connected to in a work context (e.g., partnerships between companies).

### **7.2.2 Protection of the Reported Person**

This procedure provides measures to protect the Whistleblower to prevent any abuse of the Whistleblowing system and slanderous or defamatory conduct that could harm the reputation of the persons involved in a Whistleblowing Report or cause them discrimination, retaliation or other disadvantages.

In particular, Reports characterised by wilful misconduct or gross negligence, manifestly unfounded, made in bad faith, or made for personal reasons or with the sole purpose of obtaining advantages or causing damage to the Reported Person and the Company are prohibited.

In the event of a malicious Whistleblowing Report under the terms specified above, the disciplinary sanctions provided for in the Disciplinary System set out in the OCMC of each Company and in the applicable CCNL (Italian National Collective Labour Agreement, if an employee) as well as the administrative pecuniary sanctions falling within the competence of the ANAC may be imposed on the Whistleblower.

The person to whom the violation is attributed may always ask the Whistleblowing Team to hear them or produce written statements or other documentation in their defence. Minutes of the meeting with the Whistleblower shall be drawn up, dated and signed by the Whistleblower and kept by the Whistleblowing Team.

### **7.2.3 Confidentiality and Privacy**

In the management of Whistleblowing Reports, each Group company guarantees the protection of the confidentiality of the Whistleblower's identity and any other information from which that identity may be inferred, directly or indirectly.

The identity of the Whistleblower cannot be revealed without the express consent of the Whistleblower themselves to persons other than those competent to receive or follow up the Reports (i.e., the Whistleblowing Team). Similarly, the identity of the Reported Persons and the persons mentioned in the Report is protected until the conclusion of the proceedings initiated as a result of the Report and in compliance with the same guarantees granted to the Whistleblower.

The obligation of confidentiality on the identity of the Whistleblower and the information from which that identity can be deduced does not apply:

- when the Whistleblower gives its express consent to disclose its identity to persons other than those authorised to receive and handle Reports;
- within the framework of criminal proceedings, beyond the closure of the preliminary investigation, unless the public prosecutor, by reasoned decree, orders the preservation of the investigation secrecy for individual acts in the cases provided for in Article 329 of Italian Code of Criminal Procedure;
- within the framework of proceedings before the Court of Auditors after the pre-trial phase is closed;
- within the framework of a disciplinary procedure, only with the explicit consent of the Whistleblower to the disclosure of their identity, when the knowledge of such identity is indispensable for the Whistleblower's defence and the charge is based, in whole or in part, on the Whistleblowing Report. In these cases, without express consent, the information in the Report cannot be used for disciplinary proceedings.

The Whistleblower shall, in any case, be informed, by written communication, of the reasons for disclosing confidential data.

### **7.2.4 Personal Data Processing**

The personal data of Whistleblowers, the Reported Persons and all persons involved in the Whistleblowing Reporting are processed by the applicable data protection legislation (Regulation (EU) 2016/679 and Italian Legislative Decree 196/2003, as amended by Italian Legislative Decree 101/2018).

The Company refrains from processing personal data that is not useful for handling a Report. If such personal data are accidentally collected, they are immediately deleted.

In particular, about the processing of personal data in the management of Whistleblowing Reports, it should be noted that:

- the Whistleblower and the person involved in the Report will receive, at the time of the Report or the first useful contact, information on the processing of personal data under Articles 13 and 14 of Regulation (EU) 2016/679;
- the procedure for handling Reports provides for the processing only of personal data that are strictly necessary and relevant to the purposes for which they were collected;
- the Company, as data controller, has enforced appropriate technical and organisational measures to ensure a level of security appropriate to the specific risks arising from the processing of personal data carried out, in compliance with the applicable data protection legislation;
- the Company has identified the persons competent to receive and handle Reports, authorising them in writing under Articles 29 and 32(4) of the GDPR and 2-quaterdecies of the Privacy Code;

- the exercise of the rights provided for in Articles 15 to 22 of the GDPR by the Reported Person ('data subject' within the meaning of the data protection legislation) about the processing of personal data carried out in the management of Reports may be restricted if the confidentiality of the Whistleblower's identity may be affected.

### **7.2.5 Absence of Conflict of Interest**

The Whistleblowing Team and all persons involved in the Whistleblowing process shall refrain from dealing with the Whistleblowing Report in case of possible conflicts of interest.

## **7.3 MANAGEMENT OF WHISTLEBLOWING REPORTS**

The Whistleblowing management process, which is the responsibility of the Whistleblowing Team, is described below, with particular reference to the following phases:

- accessing the Platform, sending and receiving a Report;
- preliminary assessment of the Report;
- audits and internal investigations;
- conclusion of the process and Reporting to senior management;
- relevant Whistleblowing Reports to Corporate Bodies, Control Bodies and the Supervisory Body;
- filing and storage of documents related to Whistleblowing Reports.

### **7.3.1 Sending and Receiving a Whistleblowing Report**

#### **7.3.1.1 *Sending and Receiving a Written Whistleblowing Report***

Whistleblowing Reports can be sent via the Platform, which can be reached from the 'Whistleblowing' section on the company website of Trevi - Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.As well as from the Group intranet.

Within the platform, it is possible to submit Reports as:

- Unregistered user;
- Registered user.

Please refer to the Whistleblowing Reporting Procedure for full details on registering and sending Reports without registering on the platform.

Accedi all'area di segnalazione

Username o Email\*

Es. email@segnalazioni.net

Password\*

[Hai dimenticato la password?](#)

[Re-Invia email di attivazione](#)

Accedi

Non hai un account? [Registrati](#)

After submitting the Report, the Whistleblower will receive an e-mail notification that the Report has been received.

All Reports are forwarded to the Whistleblowing Team, which will acknowledge and process the Report within 7 days of receipt.

### **7.3.1.2 Sending and Receiving an Oral Whistleblowing Report**

Those who wish to make an oral Report to the Whistleblowing Team may use the dedicated voicemail box (available on the Whistleblowing platform) as indicated in the paragraph 'Reporting Channels'.

After submitting the Report, the Whistleblower will receive an e-mail notification that the Report has been received.

All Reports are forwarded to the Whistleblowing Team, which, within 7 days of receiving the Report, will process it, record the statements received via voicemail, and handle it.

### **7.3.1.3 Sending and Receiving Paper Whistleblowing Reports**

Those who wish to submit a paper Report shall specify on the envelope that it is a Whistleblowing Report, thereby implicitly requesting to keep their identity confidential and benefit from the protections provided in case of possible retaliation.

This specification allows, where the Whistleblowing Report is mistakenly received by a non-competent person, timely transmission by the latter to the person authorised to receive and handle Whistleblowing Reports (namely, the Whistleblowing Team).

The Whistleblower is also requested to place the Report in two sealed envelopes: the first with the Whistleblower's identification data and a photocopy of the identification document, and the second with the Report to separate the Whistleblower's identification data from the Report. Both should be placed in a third sealed envelope marked 'WHISTLEBLOWING REPORT' on the outside.

Reports about the company of reference may be sent respectively to:

**Trevi Finanziaria Industriale S.p.A.**

Via Larga di Sant'Andrea, 201 - 47522 Cesena (FC), Italy  
To the "Whistleblowing Team"

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**TREVI S.p.A.**

Via Dismano, 5819 - 47522 Cesena (FC) Italy  
To the "Whistleblowing Team"

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**SOILMEC S.p.A.**

Via Dismano, 5819 - 47522 Cesena (FC) Italy  
To the "Whistleblowing Team"

All Group companies controlled by Trevi Finanziaria Industriale S.p.A. may use the Parent Company's Reporting channels.

After sending the report, if there are suitable contact details to trace him, the reporter will receive a notification that the report has been received. All Reports are forwarded to the Whistleblowing Team, which will acknowledge and process the Report within 7 days of receipt.

### **7.3.2 Preliminary Evaluation of the Whistleblowing Report**

The Whistleblowing Team conducts a preliminary analysis of the Report received to assess its validity and subject matter. If the Report proves significant, i.e., worthy of a formal investigation, further inquiries are commenced, also regarding corruption risk profiles.

If necessary, the Whistleblowing Team may request further information or documentation supporting the Report from the Whistleblower to assess the Reported facts fully.

The Whistleblowing Team ensures the monitoring of the Whistleblowing management process at all stages.

Reports are processed according to the chronological order in which they are received, without prejudice to any specific assessment of the need to prioritise the handling of a Report where particular seriousness or urgency is evident (e.g., the severity of the conduct Reported, current and potential consequences of specific relevance for the Company, risk of repetition of the offence, etc.).

In managing the Reports received, the members of the Whistleblowing Team act with the professionalism and diligence required by the tasks entrusted to them, carrying out any activity deemed appropriate in compliance with this procedure and the reference legislation.

Within the scope of the autonomy of its initiative and control powers, the Whistleblowing Team, if necessary for the investigation, may also avail itself of the support of other corporate functions or external consultants, paid for by the company, provided that the protection of the confidentiality of the Whistleblower and the persons involved in the Whistleblowing is always guaranteed and that no information unessential to the ascertainment of the facts Reported is disclosed.

Following the preliminary assessment, the Whistleblowing Team proceeds to classify the Whistleblowing into one of the following categories, which will entail a different and specific workflow for handling them:

- a. **Unfounded/Not Relevant Whistleblowing Report:** the Report refers to conduct, acts, or facts that do not constitute a predicate offence provided for by Italian Legislative Decree No. 231/2001 or a violation of the control mechanisms of the OMCM or the principles of the Code of Ethics, or a violation of national or European Union rules referred to in Italian Legislative Decree No. 24/2023.  
Should the Whistleblowing Team consider that the Report, although not relevant to the application of this Procedure and, therefore, not falling within the scope of the so-called Whistleblowing Reports, nevertheless contains circumstantial elements from which irregularities, violations or omissions concerning other sectors may emerge - e.g., violation of the corporate quality system, labour law, etc. - it shall forward the Report to the competent Company Department so that it may carry out the relevant checks.  
The Whistleblowing Team is, in any case, obliged to send the Whistleblower, if not anonymous, a reasoned closure notice within 3 (three) months of receiving the Report.
- b. **Relevant But Unprocessable Whistleblowing Report:** This is when the Report received is relevant to the application of this Procedure. Still, at the end of the preliminary analysis phase and of the possible request for further information, no sufficient elements have been collected to proceed with further investigations and verify the validity of the facts Reported.  
In this case, a reasoned closure of the proceedings is ordered, notifying the Whistleblower within 3 (three) months of receiving the Report.
- c. **Prohibited Whistleblowing Reports:** in the event of receipt of Reports falling within the cases set out in paragraph 6.5 "Prohibited Reports", the Whistleblowing Team shall communicate this circumstance to the CEO and the Human Resources Department for the possible initiation of disciplinary proceedings against the Whistleblower (if the Report comes from an employee/collaborator of the Company), as well as assess the need to communicate the facts of the Report in question to the Whistleblower, to allow them to exercise their rights of defence.  
If, on the other hand, the Whistleblowing Report is made by third parties with whom the Company has contractual relations (such as, for example, suppliers, external consultants/collaborators, business partners, etc.), the Whistleblowing Team shall inform the CEO and the Legal Department without delay to apply the remedies provided for by the specific contractual clauses included in the relevant contracts (e.g., termination of the contract, in addition to any compensation for damages).  
This shall always be without prejudice to recourse to the Judicial Authorities to ascertain any criminal liability deriving from the defamatory or slanderous nature (or, in any case, of criminal relevance) of the contents of the Report, as well as any other liability, including civil and administrative liability, which may arise from the facts Reported in the prohibited Report.
- d. **Relevant Whistleblowing Report:** in the case of sufficiently circumstantiated Whistleblowing Reports falling within the scope of the Whistleblowing rules, the Whistleblowing Team initiates the preliminary investigation phase, described in the next paragraph.  
Except in justified exceptional cases, the Whistleblowing Team concludes the assessment process of the Whistleblowing Report within 3 (three) months after its receipt, providing the Whistleblower with adequate feedback on the status of the Report.

|   |   |                          |               |
|---|---|--------------------------|---------------|
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### **7.3.3 Audits and internal investigations**

At the end of the preliminary assessment phase, where the Report received has been classified as "relevant", the Whistleblowing Team initiates internal checks and investigations to gather further information to ascertain the merits of the Reported facts.

The Whistleblowing Team has the right to request, if necessary, further information or documentation from the Whistleblower to continue the investigation. In any case, the Whistleblowing Team maintains contact with the Whistleblower, providing feedback on processing the Report.

Within the investigative activity, depending on the specific subject of the Report, the Whistleblowing Team may rely on the support of internal company structures/departments or external consultants (e.g., lawyers, accountants, etc.).

In such a case, the persons involved in the investigative activity shall comply with the provisions contained in this document and are consequently called upon to observe, among other things, the obligations of confidentiality towards the Whistleblower, the persons involved and the facts being investigated. In the event of violations by such persons of the principles set out in this document, the Company may apply the measures indicated in the OMCM's disciplinary/sanctions system.

### **7.3.4 Conclusion of the Process and Reporting to Senior Management**

Once the preliminary investigation phase of the relevant Reports has been completed, the Whistleblowing Team is required to draw up a specific Report indicating in detail the facts reported, the verification activities carried out, the elements acquired (e.g., documents, testimonies, etc.) in support of the Report, the results of the investigation and the observations on the existence or non-existence of the Reported violations. The final Report also indicates the appropriate actions regarding the Reported facts.

If, after the investigations and checks carried out, no unlawful conduct described in the Report is justified, or if, in any case, no violation relevant under the MOGC occurs, the Whistleblowing Team will close the Report and notify the Whistleblower.

If the Whistleblowing Report is considered well-founded and concerns employees/collaborators of a company of the Group, the Whistleblowing Team shall promptly inform the Company's CEO to assess the possible initiation of disciplinary proceedings and to make the necessary communications to the competent Authorities (judicial, administrative, etc.). At the same time, the Whistleblowing Team forwards the final Report of the investigation to the Board of Directors, omitting information and details whose disclosure is not necessary, with a view to confidentiality towards the Reporter and any parties involved.

The Personnel Department informs the Whistleblowing Team of the outcome of any disciplinary proceedings instituted against the employee to whom the violation is attributed.

If the Report proves to be well founded and concerns third parties with whom the Company has contractual relations (e.g., contractors/suppliers, external consultants, business partners, etc.), the Whistleblowing Team informs the CEO without delay of the possible application of the measures (e.g., termination of the contract) envisaged by the specific clauses included in the contracts entered into with the counterparty to whom the violation is attributed, as well as for any communications to the competent Authorities.

At the same time, the Whistleblowing Team forwards the final investigation report to the Board of Directors on relevant Reports, omitting information and details whose disclosure is not necessary, with a view to confidentiality towards the Reporter and any parties involved.

Subsequently, HR Management informs the Whistleblowing Team of the company's decisions regarding the Reported Person.

For further details on the regulation of the disciplinary procedure and any sanctions that may be imposed, please refer to the General Part of the OMCM dedicated to the 'Disciplinary/sanctions system'.

On a six-monthly basis, the Whistleblowing Team forwards a summary Report to the Board of Directors indicating - to guarantee the confidentiality of the whistleblower and any parties involved - the number of Reports received and managed, specifying for each of them the progress and/or possible outcome, as well as the measures adopted in relation to those concluded.

In the Whistleblowing Team's communications addressed to Corporate Bodies and Departments, the Whistleblower's identity shall always be kept confidential, and information that need not be disclosed shall be omitted.

### **7.3.5 (Relevant) Whistleblowing Reports to Corporate Bodies, Control Bodies and the Supervisory Body**

If the Report is relevant and well-founded and concerns:

- The Chairperson of the Board of Directors:  
The Whistleblowing Team informs the other members of the Board of Directors of the outcome of the investigation to coordinate and define the measures to be taken.
- A member of the Board of Directors other than the Chairperson:  
The Whistleblowing Team informs the Chairperson of the Board of Directors of the outcome of the investigation to coordinate and define the measures to be taken.
- A member of the Board of Auditors, a member of the SB (Supervisory Body), the Internal Audit Manager, or one of the statutory auditors:  
The Whistleblowing Team notifies the Board of Directors.

### **7.3.6 Filing and Storage of Documents Related to Whistleblowing Reports**

The IAM stores Reports and related documents in digital and hard copy format in a dedicated folder to prevent unauthorised access.

Reports shall be segregated and kept available for future investigation. Where such a record is kept in electronic format, its protection is ensured through access control with authentication, password protection and a backup copy located on the cloud server. Reports and the related documentation are kept for the time necessary to process the Report itself and, in any case, no longer than 5 (five) years from the date of the communication of the outcome of the Reporting procedure, in compliance with the confidentiality obligations referred to in this policy.

The same retention period (no longer than 5 years from receipt) also applies to the documentation relating to anonymous Reports. This enables the Whistleblowing Team to trace them if the Whistleblower, subsequently identified, has suffered retaliation due to the Report.

When, at the request of the Whistleblower, the Report is made orally during a meeting with the Whistleblowing Team and subject to the Whistleblower's consent, said Report is documented by the Internal Audit Manager using a recording on a device suitable for storage and listening, or using minutes. In the event of minutes, the Whistleblower shall verify and, if necessary, correct the statements contained therein and confirm them by signing the minutes.

## **8 FLOWS TO THE SUPERVISORY BODIES**

Any non-compliance with respect to this document and the process governed by it shall be reported to:

- the Anti-Bribery Compliance Officer ([compliance@trevifin.com](mailto:compliance@trevifin.com))
- the company's Supervisory Body (alternatively, [odv.trevifin@trevifin.com](mailto:odv.trevifin@trevifin.com), [odv.trevispa@trevispa.com](mailto:odv.trevispa@trevispa.com), [odv.soilmec@soilmec.it](mailto:odv.soilmec@soilmec.it)).

## **9 DISCIPLINARY SYSTEM**

Should corporate subjects behave in breach of this document, they shall incur the disciplinary measures provided for in the Sanction System, as indicated in the 231 Organisation, Management and Control Model, in accordance with the provisions of Article 7 of Italian Law 300/70, where applicable, and the CCNL (Italian National Collective Labour Agreement) applicable to the employment relationship.

In addition, appropriate disciplinary measures are taken against those who violate the Whistleblower protection measures, those who take retaliatory or discriminatory measures against the Whistleblower, and those who make unlawful Reports.

Disciplinary measures, as provided for by law and by the applicable collective bargaining agreement, shall be proportionate to the extent and gravity of the unlawful conduct ascertained and may go as far as the termination of the employment or collaboration relationship and the request for compensation for any damages deriving from the violations affirmed against the Company or the Group.

## **10 TRACEABILITY**

All the functions involved in the activities governed by this document ensure, each to the extent of its competence, also using the Whistleblowing platform, the traceability of data and information and provide the storage and filing of the documentation produced in such a way as to enable the reconstruction of the various stages of the process itself.

The Compliance Department ensures that the Whistleblowing Platform and this Policy are updated.