



WHISTLEBLOWING POLICY

Information document on the channel, procedures and prerequisites for making internal and external reports pursuant to Article 5(1)(e) of Legislative Decree no. 24/2023 (whistleblowing decree)

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1. PURPOSE AND SCOPE

This document provides information on the channel, procedures and prerequisites for making internal reports and external reports, pursuant to Article 5(1)(e) of Legislative Decree No. 24/2023 as well as the measures for the protection of the reporting person under Chapter III of Legislative Decree No. 24/2023.

The internal reporting channel described in this document also implements the obligation set forth in Article 6(2-bis) of Legislative Decree No. 231/2001, to which the Company is subject by reason of the fact that it has adopted an organizational, management and control model pursuant to Legislative Decree No. 231/2001.

The procedures described in this document apply to the Company.

Application of the procedures described in this document does not exclude compliance with the regulations and any additional procedures that may apply to the activities regulated herein.

2. ACRONYMS AND REFERENCES

Administrative Body	the administrative body of the Company (board of directors or sole director, as the case may be)
ANAC	the National Anti-Corruption Authority
Application	the web-based application used by the Company for the receipt and management of Internal Reports
Candidates	the individuals who participate in a selection process for an employee position with the Company
Code of Ethics	the code of ethics adopted by the Company
Collaborators	the individuals who have a collaboration relationship with the Company pursuant to Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015
Company	Cogne Acciai Speciali S.p.A.
Consultants	the individuals who have contractual relationships with the Company concerning the provision of services of a consulting nature
Employees	the individuals who have an employment relationship with the Company, including individuals whose employment relationship is governed by Legislative Decree No. 81 of June 15th, 2015, or Article 54-bis of Decree-Law No. 50 of April 24th, 2017, converted, with amendments, by Law No. 96 of June 21st, 2017
External Report	the Report submitted through the external reporting channel
Facilitator	the natural person who assists a Reporting Person in the reporting process, operating within the same working environment and whose assistance must be kept confidential
GD	General Director
GDPR	the Regulation (EU) 679/2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC
Guidelines	the guidelines adopted by ANAC pursuant to Article 10 of Legislative Decree No. 24/2023
HR DIR	Human Resources and External Relations Department
Independent professionals	the individuals, other than Consultants, who have contractual relationships with the Company having as their object the provision of services of an intellectual nature

Internal Report	the Report submitted through the internal reporting channel
Involved Person	the natural or legal person mentioned in the Internal or External Report or in a Public Disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation
Legislative Decree No. 196/2003	the Legislative Decree No. 196 of June 30th, 2003, containing the "Personal Data Protection Code"
Legislative Decree No. 231/2001	the Legislative Decree No. 231 of June 8th, 2001, bearing "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality"
Legislative Decree No. 24/2023	the Legislative Decree No. 24 of March 10th, 2023, on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23rd, 2019 on the protection of persons who report violations of European Union law and on provisions concerning the protection of persons who report violations of national laws"
Model	the organizational, management and control model adopted by the Company pursuant to Legislative Decree No. 231/2001
Public Disclosure	the act of placing information about violations in the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people
Report Manager	the person or entity entrusted with the management of the internal reporting channel
Reporting Person	the natural person who makes the report or public disclosure of information about violations acquired within his or her work context
Self-employed	the individuals who have a self-employed relationship with the Company as referred to in Title III of Book V of the Civil Code, including the individuals referred to in Chapter I of Law No. 81 of May 22nd, 2017
Supervisory Body	the supervisory body established by the Company pursuant to Legislative Decree No. 231/2001
Suppliers	the entities, both public and private, that have contractual relationships with the Company concerning the supply of goods or the provision of services
TFEU	Treaty on the Functioning of the European Union
Trade Unions	the company trade union representatives (RSUs/RSAs) or, where company trade union representatives (RSUs/RSAs) have not been formed, the delegates - territorial or national, as the case may be - of the most representative trade union organizations

3. REPORTING PERSONS

Persons who fall into the following categories may make Internal Reports:

- Candidates, if information on violations was acquired during the recruitment process or in other pre-contractual negotiation stage;
- Employees, including those on probationary period;
- former Employees, if the information on violations was acquired during the employment relationship;
- Self-employed;
- Collaborators;
- workers, both employed and self-employed, and Collaborators who work for Suppliers;
- Independent Professionals;

- Consultants;
- volunteers and interns, both paid and unpaid, who perform their activities at the Company;
- persons who perform administrative, management, control, supervisory or representative functions, including de facto, at the Company.

The procedures described in this document do not apply to Internal Reports made by persons other than those listed above. In the event that a person other than those listed above makes an Internal Report, it is left to the Report Manager to decide whether to follow up and, if so, in what manner.

4. INTERNAL REPORTS

Internal Reports may concern information on conducts, acts or omissions that harm the public interest or the integrity of the public administration or a private entity and consisting of:

- a) unlawful conducts relevant under Legislative Decree No. 231/2001 or violations of the Code of Ethics or the Model;
- b) offenses that fall within the scope of European Union or national acts listed in Annex 1 to Legislative Decree no. 24/2023 or national acts that constitute implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937 relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed and animal health and welfare; public health; consumer protection; privacy and personal data protection and networks and information systems security;
- c) acts or omissions affecting the financial interests of the European Union referred to in Article 325 TFEU specified in relevant secondary legislation of the European Union;
- d) acts or omissions affecting the internal market as referred to in Article 26(2) TFEU, including violations of the European Union's competition and state aid rules as well as violations affecting the internal market related to acts that violate 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;
- e) acts or conducts that frustrate the object or purpose of the provisions of the acts of the European Union indicated in b), c), and d) above.

Information on the following may also be the subject of Internal Reports:

- a) conducts aimed at concealing the violations indicated above;
- b) unlawful activities not yet carried out but which the Reporting Person reasonably believes may occur in the presence of concrete precise and concordant elements;
- c) well-founded suspicions, also taking into account the definition of well-founded suspicions elaborated from time to time by ANAC through the Guidelines.

It is left to the Report Manager to decide whether to follow up Internal Reports concerning information on violations other than those listed above and, if so, in what manner.

Internal Reports must be based on precise and concordant factual elements, report the information that constitutes the subject of the Report in as much detail as possible, and be accompanied, if necessary, by appropriate supporting documentation.

Personal data contained in Internal Reports having a generic content or otherwise not allowing for follow-up shall be deleted by the Report Manager immediately.

Internal Reports should desirably contain the identifying and contact details of the Reporting Person.

It is in any case granted to the Reporting Person to make Internal Reports anonymously, which are treated by the Manager in the same way as non-anonymous Internal Reports.

4.1. INTERNAL REPORTING CHANNEL

The Company's internal reporting channel is activated and its management is entrusted to the Report Manager by resolution of the Company's Administrative Body.

Prior to the adoption of the above resolution, HR DIR shall inform the Trade Unions of the activation of the Internal Reporting channel.

To this end, in the absence of provisions of law or of applicable collective agreements governing the manner of information to and consultation with the Trade Unions, prior to the date scheduled for the activation of the Internal Reporting channel, HR DIR shall send the Trade Unions a notice containing information about the imminent activation of the Internal Reporting channel and its functioning, making himself/herself available for a meeting.

The Supervisory Body is also informed in advance of the activation of the Internal Reporting channel.

Prior to the adoption of the above resolution, GD verifies that:

- the channel presents, from a technical point of view, adequate guarantees to ensure the confidentiality of the identity of the Reporting Person, the Person Involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation;
- the Report Manager is not in a situation of conflict of interest or in any case in situations (for example, relationships of spouse, de facto cohabitation, kinship within the sixth degree or affinity within the fourth degree with persons who exercise functions of administration, management, control, supervision or representation, even de facto, at the Company; relations of a patrimonial or economic nature of a significant entity with the Company; etc.) such as to limit or in any case condition their autonomy and independence and, in the case of entrusting the management of the channel to a person who is part of the Company's organization or an internal office, occupies a position hierarchically above to other corporate functions;
- the personnel dedicated by the Report Manager to the management of the channel have received adequate and specific training on how to manage the channel and are under specific obligations of confidentiality and secrecy with respect to the information they become aware of in the performance of their duties.

For the above verification, the Report Manager to whom the Company proposes to entrust the management of the channel shall transmit to GD an *ad hoc* statement attesting the circumstances indicated above.

The appointed Report Manager of the internal reporting channel is identified in Annex 1 of this document.

4.2. SUBMISSION OF THE REPORT

Internal Reports may be submitted either in written or oral form.

Internal Reports may be submitted in written form:

- through the Application;
- by meeting with the Report Manager, by attending the day and time communicated by the Report Manager following the request.

To submit an Internal Report through the Application, it is necessary to connect to the website www.cogne.com, click on the Whistleblowing button, and fill in the fields (or select the items) within the form that appear after the click.

The Reporting Person is allowed to attach a voice message to the Internal Report.

Voice messages are recorded and then stored within the Application with the consent of the Reporting Person. If the Reporting Person does not consent to the recording, the Report Manager's auxiliaries provide for its full transcription. The transcript shall be verified and, if necessary, corrected by the Reporting Person, who shall confirm its content by signing it.

Having completed the form, by clicking on the "Send" button, the Internal Report is transmitted to the Report Manager, who is notified of the receipt of a new Internal Report by e-mail.

The Reporting Person is, in addition, notified of a token ID. By connecting to the website indicated above and clicking on the "Follow a Case" button, the Reporting Person, upon entering the token ID, can access his or her personal area, monitor the status of the submitted Internal Reports and communicate with the Report Manager through an *ad hoc* messaging system, which is also used by the Report Manager to send communications to the Reporting Person.

To submit an Internal Report by meeting with the Report Manager's staff, it is necessary to send a request to the Report Manager's e-mail address and attend the day and time communicated in the response from the Report Manager.

Internal Reports submitted orally at meetings with the Report Manager's staff shall be recorded and retained by the Report Manager and its auxiliaries, subject to the consent of the Reporting Person.

In the event that the Reporting Person does not consent to the recording or it is otherwise impossible to record the conversation, the Report Manager or its auxiliaries shall draw up minutes. The minutes shall be verified and, if necessary, corrected by the Reporting Person, who shall confirm the contents by signing them.

If a person other than the Report Manager receives an Internal Report, he/she shall forward it to the Report Manager within 7 days of its receipt.

4.3. MANAGEMENT OF THE REPORT

4.3.1 ACKNOWLEDGEMENT OF RECEIPT

Immediately upon receipt or in any case within 7 days from the date of receipt of the Internal Report, the Reporting Manager shall issue to the Reporting Person notice of receipt of the Internal Report via the Application's messaging system or, if the Internal Report is submitted orally during a meeting with the Report Manager's staff, by means of an appropriate receipt delivered at the end of the meeting.

4.3.2 ENROLMENT

An identification code (case ID) is assigned to each Internal Report by the Report Manager.

The Internal Report is automatically registered within the Application in an electronic register in which the identification code (case ID), the information provided by the Reporting Person when submitting the Internal Reporting, the date of receipt, the date by which the Internal Reporting is to be processed, and the status are recorded. The register is kept in an electronic file, maintained in the manner described in Section 4.5 below.

4.3.3 ASSESSMENT OF RELEVANCE AND SUBSTANTIATION

Following the receipt of the Internal Report, the Report Manager makes an assessment regarding the relevance and substantiation of the Internal Report, based on the content of the latter.

If, as a result of this assessment, the Report Manager decides not to follow up on the Internal Report because it is irrelevant, manifestly unfounded due to the absence of factual elements capable of justifying investigations, or of such general content that the facts cannot be understood, it shall inform the Reporting Person within 3 months from the date of the acknowledgement of receipt and, at the same time, update the status of the Internal Report from "Under investigation" to "Closed". The Report Manager's decision not to take action on the Internal Report and the reasons given in support of the decision shall be documented by means of minutes kept in a special electronic file, maintained in the manner described in paragraph 4.5 below.

4.3.4 PRELIMINARY INVESTIGATION

If, on the other hand, the Report Manager considers further investigations necessary, it initiates an inquiry and, at the same time, updates the status of the Internal Report from "Under examination" to "Under investigation".

During the investigation, the Report Manager may:

- interview the Reporting Person, the Involved Person, and any additional persons mentioned in the Internal Report;
- request from any Employee, without the need to inform the respective hierarchical responsible in advance, the information and documents necessary to carry out the appropriate investigations;
- request the engagement of third parties to the GD who will have the burden of evaluating and carrying out the request, without prejudice to the Company's liability in case of non-compliance with the obligations under Legislative Decree No. 24/2023.

The Report Manager shall conclude the inquiry in time to inform the Reporting Person of the filing of the Internal Report pursuant to Section 4.3.5 below or to allow GD to define and communicate to the Report Manager the measures planned or adopted by the Company to follow up on the Internal Report and inform the Reporting Person of this within the time limit referred to in Section 4.3.6 below.

4.3.5 DISMISSAL

Once the investigation is completed, if the Report Manager decides to dismiss the Internal Report for lack of sufficient evidence or other reasons, shall inform the Reporting Person within 3 months from the date of the acknowledgement of receipt.

4.3.6 COMMUNICATION OF THE OUTCOMES OF THE INVESTIGATION TO THE GD

If, on the other hand, the Report Manager ascertains one or more violations or finds it impossible to proceed with the investigation of the violations that are the subject of the Internal Report due to the reticent behavior of the Involved Person or any persons heard, it notifies GD of the results of the investigation, together with any supporting documents, and at the same time requests to receive, no later than 3 months from the date of the acknowledgement of receipt, information on the measures planned or adopted by the Company to follow up on the Internal Report; then, within the same period, it informs the Reporting Person.

4.3.7 DOCUMENTATION

The activity carried out by the Report Manager, at each stage of the management of the Internal Report, is documented by means of minutes, signed by the same and kept in a special electronic file, kept in the manner described in paragraph 4.5 below.

4.4. PROCESSING OF PERSONAL DATA

Personal data relating to the Reporting Person, the Involved Person and the additional persons heard in the course of any investigation initiated by the Report Manager collected in the context of the management process of Internal Reports will be processed by the Company as data controller in compliance with applicable personal data protection laws and regulations - including, but not limited to, the GDPR and Legislative Decree No. 196/2003 - and in accordance with the information on the processing of personal data, attached hereto as Annex 2. Instead, with respect to the processing of the personal data in question, the Report Manager (*rectius*, the persons who are part of the Supervisory Body) will act as person authorized to the processing pursuant to Articles 29 and 32(4) of the GDPR and 2-quaterdecies of Legislative Decree No. 196/2003.

4.5. FILING AND STORAGE OF DOCUMENTATION PERTAINING TO INTERNAL REPORTS

Internal Reports and related documentation are archived by the Report Manager in special archives, paper and electronic, managed in ways that ensure that only the Report Manager and the Report Manager's staff can access them. Digital archives are kept on servers external to the Company so as to preclude access by system administrators.

Internal Reports and related documentation are kept for as long as necessary to follow up on them and in any case for no longer than five years from the date of the communication of the final outcome of the reporting procedure.

In the event that as a result of an Internal Report, the Company decides to initiate disciplinary proceedings or to initiate judicial or administrative proceedings or an arbitration or conciliation procedure, Internal Reports and related documentation shall be retained for a time equal to the duration of the proceedings or the period of prescription of the rights for the establishment, exercise or defense of which retention is necessary, even if longer than the retention periods indicated above.

5. EXTERNAL REPORTS

Pursuant to Article 6 of Legislative Decree No. 24/2023 (the essential contents of which are reproduced in this paragraph), the Reporting Person may make External Reports through the external reporting channel activated by ANAC in the manner described on its website if one or more of the following conditions occurs:

- the Reporting Person believes that the internal reporting channel activated by the Company does not comply with the provisions of Article 4 of Legislative Decree No. 24/2023;
- the Reporting Person has already made an Internal Report and this has not been followed up;
- the Reporting Person has well-founded reasons to believe that, if he or she makes an Internal Report, it would not be effectively followed up or that the Internal Report may result in the risk of retaliation;
- the Reporting Person has reasonable grounds to believe that the violations that are the subject of the Report may pose an imminent or obvious danger to the public interest.

6. PROTECTION OF THE REPORTING PERSON AND SUPPORTING MEASURES

According to the provisions of Chapter III of Legislative Decree No. 24/2023 (the essential contents of which are reproduced in this paragraph), it is forbidden for anyone acting in the name or on behalf of the Company to carry out retaliatory acts because of Internal Reports, External Reports, Public Disclosures or reporting to the judicial and accounting authorities against:

- the Reporting Persons;
- the authors of Public Disclosures;
- those who have filed a complaint;
- the Facilitators;
- the persons who are part of the Company's organization and who are related to the Reporting Persons, the authors of Public Disclosures and those who filed the complaint by a stable affective or kinship relationship within the fourth degree;
- the colleagues of the Reporting Persons, the authors of Public Disclosures and those who made the complaint who have a regular and current relationship with them;
- the entities owned by the Reporting Persons, the authors of Public Disclosures and those who made the complaints or for whom the same work as well as entities operating at or on behalf of the Company.

Retaliatory act means any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Report, the report to the judicial or accounting authorities or the Public Disclosure and which causes or may cause the Reporting Person or the person who made the report, directly or indirectly, unjust damage and, in particular, by way of example but not limited to:

- dismissal, suspension or equivalent measures;
- downgrade or non-promotion;
- change of duties, change of place of work, reduction of salary, change of working hours;
- suspension of training or any restriction on access to training;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanction, including pecuniary;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- the 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;
- placement on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person's inability to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request for submission to psychiatric or medical examinations.

A person or entity who believes that he or she has been subjected to a retaliatory act may notify the ANAC, which will inform the National Labor Inspectorate for measures within its jurisdiction. In the event of a finding by the judicial authority that the prohibition against retaliation has been violated, the person or entity that has suffered the retaliatory act accesses the protection measures provided by Article 19 of Legislative Decree No. 24/2023.

Reporting Persons may, in addition, request information, assistance and advice free of charge from the third sector entities on the list established at ANAC on how to report, protection from retaliation, the rights of the Person Involved as well as the terms and conditions of access to legal aid.

The protection and support measures indicated above are not guaranteed with respect to the Reporting Person and the person who has made a complaint of which criminal liability for the crimes of defamation or slander or civil liability, for the same title, in cases of malice or gross negligence has been established, even by a judgment of first instance.

7. SANCTIONS

GD, in the event of establishment by the Report Manager of violations committed by one or more Employees or Collaborators of the Company, transmits the information and documentation received from the Report Manager to HR DIR to consider the application of any disciplinary measures. GD shall also forward to HR DIR, for the same purposes, information and documentation received from the Report Manager from which any defamatory and slanderous conducts of the Reporting Person emerges.

If, because of the assessment conducted by HR DIR, the violations ascertained are not deemed to be subject to disciplinary measures nor there is any defamatory and slanderous conduct of the Reporting Person, HR DIR shall dismiss the proceedings and notify GD accordingly.

If, on the other hand, the violations are found to be liable to disciplinary action or if defamatory and slanderous conduct of the Reporting Person can be identified, HR DIR, after assessing the seriousness of the violations or of the conduct engaged in by the Reporting Person, shall initiate the appropriate disciplinary action and promptly notify GD of the outcome.

If the disciplinary actions put in place imply or cause the termination of the employment or collaboration relationship, GD, with the support of external legal advisors, evaluates the initiatives towards the competent judicial authorities and the judicial actions, respectively, to be put in place and established to protect the Company.

In the event of a determination by the Report Manager of violations committed by persons other than Employees or Collaborators of the Company, GD shall take the measures provided by law or by the contract between the person who committed the violations and the Company.

8. AUDITS

OdV may directly perform periodic audits of compliance with procedures as part of its activities. The purpose of the audits is to ensure that the requirements contained in each procedure adopted are properly implemented by the Company and that adequate documentation is maintained. The results of the audits are reported to the Administrative Body.

9. FILING

Except as specifically provided for in the preceding paragraphs of this procedure, all activities required by this procedure shall be documented in writing and by HR DIR kept in appropriate archives, paper or electronic, with a prohibition on altering, deleting or destroying such documentation so that its content can be verified ex post facto.

10. ANNEXES

- Annex 1 – Report Manager of the Internal Reporting channel
- Annex 2 – Information on the processing of personal data.

ANNEX 1

REPORT MANAGER OF THE INTERNAL REPORTING CHANNEL

The Report Manager of the internal channel is the supervisory body ("**Supervisory Body**") established by the Company pursuant to Legislative Decree No. 231/2001, composed of:

- Mr. Paolo Gallarati, Chairman;
- Mr. Roberto Fiore, member;
- Mr. Aldo Valsecchi, member.

The e-mail address of the Supervisory Body is: odv@cogne.com

ANNEX 2

INFORMATION ON THE PROCESSING OF PERSONAL DATA (Articles 13 and 14 of EU Regulation 2016/679)



What is this information about?

This information notice is provided pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 ("**GDPR**") and applies to personal data relating to you – acting as "*Reporting Person*" or "*Involved Person*" – and collected by Cogne Acciai Speciali S.p.A., with registered office at Via Paravera, 16, 11100 Aosta (AO), as data controller (hereinafter, the "**Company**", the "**Data Controller**", "**we**" or "**our**", as the case may be) through the internal reporting channel adopted by the Company pursuant to Legislative Decrees No. 231/2001 and No. 24/2023.

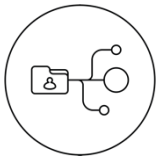


What categories of personal data do we collect?

We may collect the following categories of personal data:

- (1) Identifying data such as first name and last name;
- (2) Contact data such as e-mail address(es), telephone number(s), postal address(es);
- (3) Other information relating to you (also particular categories of personal data referred to in Articles 9 and 10 GDPR) included in the reports or otherwise acquired during any investigation carried out by the Report Manager.

The provision of your personal data is optional but necessary to pursue the purposes listed below. In case you do not provide your personal data, it may be impossible for us to pursue such purposes.

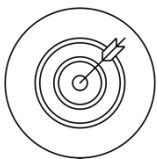


How do we collect your personal data?

If you act as a Reporting Person, most of your personal data that we collect are provided to us directly through your report or during any investigation carried out by the Report Manager. If, on the other hand, you are an Involved Person, most of your personal data that we collect is provided to us by the Reporting Person.

Moreover, whether you are a Reporting Person or an Involved Person, we may also collect some of your personal data from third parties (e.g., persons interviewed during any investigation carried out by the Report Manager), public registers or open sources.

We do not use any form of solely automated decision-making systems in processing your personal data.



For what purposes and on what legal basis do we process your personal data?

Your personal data will be processed to enable us to handle your reports and, in particular, to:

- (1) fulfil our legal duties;
- (2) protect company personnel, assets and property;
- (3) prevent, investigate, and prosecute the commission of offences and misconduct;
- (4) ascertain, exercise, or defend a right in judicial or administrative proceedings or in arbitration or conciliation proceedings.

The processing of your personal data for the purpose under point (1) does not require your consent as it is necessary for the fulfilment of legal obligations to which we are subject, pursuant to Article 6(1)(c) GDPR. The processing of your personal data for purposes under points (2), (3) and (4) does not require your consent as it is necessary to pursue our legitimate interests underlying those purposes, pursuant to Articles 6(1)(f) and 9(2)(f) of the GDPR.



How do we process your personal data?

If the internal reporting channel adopted by the Company allows to make reports via telephone lines or voice messaging systems, the conversation, with your consent, may be recorded for documenting the report.

In processing your personal data, we take appropriate technical and organisational measures to ensure a level of security appropriate to the risks of destruction, loss, alteration (accidental or unlawful) of personal data as well as unauthorised disclosure of

or access to them.



How long do we keep your personal data?

Your personal data included in reports and related documentation will be kept as long as necessary to follow up on the reports, and in any case for no longer than five years from the communication of the outcome of the reporting procedure.

It is understood that if, as a result of the report, we decide to initiate disciplinary proceedings or to initiate proceedings in judicial or administrative courts or arbitration or conciliation proceedings, your personal data will be retained for a period of time equal to the duration of the proceedings or the period of prescription of the rights for the establishment, exercise or defence of which the processing is necessary, even if it exceeds the retention periods indicated above.



To whom are your personal data disclosed?

If you are acting as a Reporting Person, your personal data will be processed exclusively by the Report Manager and its auxiliaries, if any, who will act as persons authorized to process the data pursuant to Articles 29 and 32(4) of the GDPR and Article 2-quaterdecies of Legislative Decree No. 196/2003, and will not be disclosed to third parties without your consent, subject to the provisions of Article 12 of Legislative Decree No. 24/2023 and any additional exceptions provided by law.

If you act as an Involved Person, on the other hand, your personal data may be disclosed to the following parties, who will act as authorized persons, data processors or autonomous data controllers:

- (1) any auxiliaries of the Report Manager;
- (2) persons heard in the course of any investigation initiated by the Report Manager;
- (3) our employees or collaborators in any capacity;
- (4) employees or contractors in any capacity of any parent, subsidiary or associated companies;
- (5) service providers and consultants (e.g., lawyers, accountants, labor consultants, private investigators, etc.);
- (6) judicial and police authorities.

If any of the above-mentioned entities are located outside the European Economic Area (EEA), we will transfer your personal data – in the absence of an adequacy decision and none of the exceptions set out in Article 49 of the GDPR – on the basis of the standard contractual clauses set out in Article 46(2)(c and d) of the GDPR.



Your rights under data protection legislation

Pursuant to Articles 15 to 22 of the GDPR, you have the right to:

- (1) be informed about the purposes and methods concerning the processing of your personal data;
- (2) access to your personal data;
- (3) rectify incomplete, inaccurate or outdated personal data;
- (4) obtain the erasure of your personal data;
- (5) obtain, in the cases provided for by law, the limitation of the processing of personal data;
- (6) object, in the cases provided for by law, in whole or in part, to the processing of personal data;
- (7) obtain, if technically feasible, the portability of personal data.

Where consent is required for the processing of personal data, you may also – at any time – revoke the consent already given, without affecting the lawfulness of the processing based on the consent given before revocation.

You may exercise the aforementioned rights and request any information on the processing of your personal data by contacting the Report Manager at email address odv@cogne.com.

Furthermore, you have the right to lodge a complaint with the Garante per la protezione dei dati personali (www.garanteprivacy.it), if you believe that your rights under the GDPR have been violated.

Pursuant to Article 2-undecies of Legislative Decree no. 196/2003, if the exercise of the aforementioned rights may result in an actual and real prejudice to the confidentiality of the identity of the Reporting Person, we shall not act on your request. We may, in any case, delay, limit, or exclude the exercise of your rights as long and to the extent necessary to safeguard the confidentiality of the identity of the Reporting Person. We shall give you a reasoned notice of this procedure. In this case, you may exercise your rights through the Garante per la protezione dei dati personali with the procedure set out in Article 160 of Legislative Decree no. 196/2003.