

WHISTLEBLOWING GENERAL STATEMENT

Reporting channels for individuals who have relations with La Semaforica S.r.l.

1. Foreword

This statement is addressed to all subjects who have relations with La Semaforica S.r.l. and are entitled to report any corporate malpractices in which they were directly involved or of which they became aware. The purpose of this statement is to inform potential whistleblowers in a clear and concise manner about the reporting channel made available for so-called whistleblowing, its mechanism of operation, the procedural process and deadlines for feedback, and the Company's compliance with the relevant legal provisions.

The disclosure shall be made available and known to potential stakeholders by:

- publishing on the website **www.lasemaforica.com** so as to be made available to external parties and made available to the workers of La Semaforica S.r.l.;
- posting on the **company notice board**;
- publishing on the **Centro Paghe Web Portal** used by employees in the notice board section.

2. Reporting Channels

The channels provided by the norm of reference are the following:

- ➔ internal (within the work environment);
- ➔ external (ANAC);
- ➔ public disclosure (through the press, electronic media or means of dissemination capable of reaching a large number of people);
- ➔ reporting to the judicial or accounting authorities.

As a priority, whistleblowers are encouraged to use the internal channel and, only under certain conditions, may make an external report or public disclosure.

Internal Channel (within the work context)

The web platform can be accessed via direct link found at www.lasemaforica.com. Once you have logged in, you will be able to enter your report by simply filling in the precompiled form.

The web platform offers maximum protection to safeguard the identity of the whistleblower. Reports made through the web platform will be taken care of only by the Whistleblowing Committee (Legal Affairs Office and Human Resources Office). If, due to the need for preliminary investigation, it must transmit the content of the report, it may not under any circumstances reveal:

- the identity of the whistleblower (if declared);
- elements that would make it possible, even indirectly, to trace the identity of the reporter.

It should be noted that the protection of the reporter cannot be guaranteed if it is established that the report is unfounded and defamatory in nature, thus constituting malicious conduct on the part of the reporter.

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External channel (ANAC)

Whistleblowers may use the external (ANAC) channel when:

- there is no provision within the work context for mandatory activation of the internal reporting channel or this channel, even if mandatory, is not active or, even if activated, does not comply with what is required by law.
- the reporting person has already made an internal report and it has not been followed up;
- the reporting person has well-founded reason to believe that, if they made an internal report, the report would not be effectively followed up or that the same report could result in a risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

The procedures for reporting are described in detail on the ANAC website, at www.anticorruzione.it/-/whistleblowing

ANAC shall then:

- give notice to the reporting person of the receipt of the report within 7 days from the date of its receipt, unless explicitly requested otherwise by the reporting person or unless ANAC considers that the notice would undermine the protection of the confidentiality of the reporting person's identity;
- maintain interactions with the reporting person and request additions from the latter, if necessary;
- diligently follow up on the reports received;
- carry out the preliminary investigation necessary to follow up on the report, also through hearings and acquisition of documents;
- give feedback to the reporting person within 3 months or, if there are justified and grounded reasons, 6 months from the date of notice of receipt of the external report or, in the absence of such notice, from the expiration of 7 days from receipt;
- notify the reporting person of the outcome of the report.

Public Disclosure

Whistleblowers may directly make a public disclosure when:

- the reporting person has previously made an internal and external report or has directly made an external report and no response has been received within the prescribed time limit regarding the measures planned or taken to follow up on the reports;
- the report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the person who received the report may be colluding with the perpetrator or may be involved in the violation itself.

Reporting to the Judicial Authority

In the manner prescribed by law.

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3. Entitled subjects

All subjects listed in Article 3 of Legislative Decree No. 24/2023 are entitled to send reports of corporate misconduct.

By way of example and without limitation, the report may be made by:

- **employees of La Semaforica S.r.l.** (both facility workers and contract workers);
- **freelancers/consultants/self-employed workers**, including those with **collaborative relationships** who have relations with **La Semaforica S.r.l.**

4. Types of reports allowed

The subject of the report may be any behavior or fact that, in the opinion of the reporter, represents or is potentially capable of representing civil, criminal, administrative or accounting offences and is detrimental to a public or private interest.

By way of example, this channel may be used to report facts or situations capable of causing damage or harm to La Semaforica S.r.l., such as:

- **behaviors carried out in violation of the Organization, Management and Control Model, the Code of Ethics or other internal provisions of the organization;**
- **unlawful conduct relevant under Legislative Decree 231/2001;**
- **legally actionable conduct (criminally relevant or subject to administrative sanctions);**
- **conduct capable of causing damage or harm to the assets, image or other resources of La Semaforica S.r.l.;**
- **conduct capable of causing damage to the environment, health and safety of resources, customers, suppliers.**

5. Procedure for internal reporting

The person who intends to make an internal report can proceed by accessing the dedicated web platform, which can be reached at the following link: <https://lasemaforica.wallbreakers.it/#/>

All reports are received and handled by the Whistleblowing Committee.

After submitting a report, the whistleblower:

- receives notification of receipt of the report **within seven days** from the date of receipt;
- may be further contacted to provide the Whistleblowing Committee with information, additions or clarifications;
- receives an acknowledgement of the report **within three months** from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiration of the seven-day period from the submission of the report.

6. Protection of the reporter

The person who makes a report enjoys the broadest protection of their confidentiality, which is also extended to other persons envisaged by the regulations in force, i.e., the facilitators (a natural person who assists the reporter in making the report and who operates in the same work context), the reporter's colleagues and those who operate in the same work context, as well as the entities owned by the reporter.

In addition, the whistleblower may not be subjected to any form of retaliation because of the report made and, should this occur, without prejudice to ANAC's powers of

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intervention and sanctions, the Company itself is obliged to remedy the situation with due initiatives aimed at:

- on the one hand, protecting the whistleblower and interrupting the harassing conduct they have incurred or to render ineffective any measures taken to their detriment (by way of example but not limited to), demotion, change of duties, failure to convert the contract from fixed-term to permanent;
- on the other hand, imposing sanctions under the company's disciplinary system against those who put them in place.

The same protections are also offered in cases where the external channel, disclosure and whistleblowing have also been used.

In all cases, there are no protections and, indeed, penalties, for those who make an unfounded complaint with malice or serious misconduct, with verification by the judicial authority.

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