

PRIMA ELECTRO S.p.A.

WHISTLEBLOWING POLICY

Internal Reporting System

Legislative Decree 24/2023 (EU Directive 2019/1937)

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Whistleblowing Policy - Internal Reporting System



Glossary

Legislative Decree no. 231/2001 or Decree – Italian Legislative Decree 8 June 2001, n. 231, containing the discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of the Law of 29 September 2000, n. 300 and subsequent amendments and additions.

Italian Legislative Decree no. 24/2023 or Whistleblowing Decree – Italian Legislative Decree 10 March 2023, no. 24, concerning the "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 breaches of Union law and containing provisions concerning the protection of persons who report breaches of national legislation" and subsequent amendments and additions.

EU Directive 2019/1937 – Directive of the European Parliament and of the Council of the European Union on the protection of persons who report breaches of EU law.

Legal Entity or Company – Prima Electro S.p.A.

Model 231 – Organization, Management and Control Model provided for by art. 6 of Legislative Decree 231/2001.

Reporting Person or Whistleblower – Natural person who makes the report or the public disclosure of information on violations acquired within their work context.

Report Recipient – HR Manager.

Supervisory Body – body in compliance with art. 6 of Legislative Decree 231/2001, responsible for supervising the functioning and observance of the Model 231 and its update also known as "*Organismo di Vigilanza*".

Public Disclosure – the act of making information about violations publicly known through, for example, the media or social networks.

Person Reported – Person who is the subject of the report.

Person Involved – the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or otherwise as a person involved in it.

Facilitator – a natural person who assists a Reporting Person in the reporting process, operating within the same work context and whose assistance must be kept confidential.

Report Acknowledgment Feedback – a response provided to the Reporting Person about the report having been taken into charge.

Investigation Outcome Feedback – a response provided to the whistleblower regarding the conclusion of the investigations and, where deemed appropriate, the outcome thereof.

Functions – every function of Prima Electro.

Information on Violations – information, including well-founded suspicions, concerning violations committed or which, based on concrete elements, could be committed, as well as elements concerning conduct aimed at concealing such violations.

Final Investigation Report (Feedback) – the report prepared at the conclusion of the report management process.

Report Register – a single register in which all received reports are protocolled, managed in ways suitable to guarantee the confidentiality of the Reporting Person and the confidentiality of the report content.

Follow-up – communication to the Reporting Person of information relating to the follow-up action that is being taken or is intended to be taken regarding the report.

Retaliation – any behavior, act, or omission, even if only attempted or threatened, put in place because of the report, the denunciation to the judicial or accounting authority, or the public disclosure, and which causes or may cause, directly or indirectly, unjust damage to the Reporting Person or the person who filed the denunciation.

Report – written or oral communication of information on violations, concerning conduct (of any nature, even merely omitted) attributable to company personnel or third parties that may represent irregularities or violations of laws, regulations, and/or internal procedures or that in any case prejudice the interest and integrity of the Legal Entity.

Anonymous Report – a report in which the identity of the Reporting Person is not known.

External Report – the written or oral communication of information on violations, presented through the external reporting channel. **Internal Report** – the written or oral communication of information on violations, presented through the internal reporting channel.

Follow-up Action – the action taken by the subject entrusted with managing the reporting channel to assess the existence of the reported facts, the outcome of the investigations, and any measures adopted.

Violations (Breaches) – behaviors, acts, or omissions that prejudice the interest or integrity of the Legal Entity.

1. PURPOSE

This Policy regulates the entire process of report management, including the methods of submission, receipt, analysis, investigation, reporting, and archiving thereof, in coherence with best practices, reference standards (e.g., ISO 37002), and the principles introduced by **Directive (EU) 2019/1937, transposed with Legislative Decree no. 24 of 10.03.2023** – concerning the protection of persons who report breaches of Union law and national legal provisions and for this purpose, implements the principles contained within the Organizational Model regarding the management of reports relevant for the purposes of Legislative Decree 231/2001 for the companies that have adopted it.

2. SCOPE

The Policy applies to Prima Electro S.p.A. by virtue of outsourcing contracts stipulated for this purpose and to all types of reports. Reports can be submitted in written or oral form by anyone, including subordinate workers, self-employed workers, suppliers (and their respective employees and collaborators), freelancers and consultants, volunteers and trainees, shareholders and persons with administrative, management, control, supervisory, or representation functions, even anonymously.

3. GENERAL PRINCIPLES

The general principles that Prima Electro adheres to in the report management process are the following:

- **Confidentiality and Privacy:** Prima Electro undertakes to ensure maximum confidentiality regarding the reported subjects and facts, as well as the identity of the Reporting Person. Reports cannot be used beyond what is necessary to give adequate follow-up to the same. Anyone who receives, analyses, or processes a report is obliged, as far as possible and unless there is a need to involve further company functions, to guarantee the confidentiality of the information processed and the privacy of the Reporting Person's identity. The identity of the Reporting Person cannot be revealed, without the express consent of the interested party, to subjects other than those competent to receive or follow up on the reports, who are expressly authorized to process such data pursuant to EU Regulation 2016/679 and the Code regarding the protection of personal data referred to in Legislative Decree no. 196/2003. Within the scope of any disciplinary procedure, if the charge is based, entirely or in part, on the report and the identity of the Reporting Person is indispensable for the defense of the accused, the report will be usable for disciplinary purposes only in the presence of the Reporting Person's express consent to the disclosure of their identity. The Reporting Person will be notified of any disclosure of confidential data, in the permitted cases.
- **Restricted Sharing:** Prima Electro undertakes to ensure that access to reports and/or the information contained therein is strictly regulated by the "need-to-know principle" and that they can only be shared with those who have an effective need for knowledge.
- **Objectivity and Impartiality:** Prima Electro undertakes to ensure that reports are processed in full compliance with the principles of objectivity and impartiality. No action will be taken against the Person Reported solely on the basis of what the Reporting Person has stated, without objective verification and without having checked the facts subject to the report.

- **Possibility of Anonymity:** Prima Electro guarantees full management not only of reports where the Reporting Person is known but also of anonymous ones, provided they are clear, detailed, and pertain to the work/professional context. Such reports will be examined and analyzed equally to those made in a non-anonymous form, without prejudice to the difficulty or impossibility of contacting, if necessary, the Reporting Person to request their collaboration and obtain further useful information.
- **Protection from Retaliation:** Prima Electro does not tolerate threats, retaliation, and/or discrimination against anyone who submits reports in good faith. The Reporting Person in good faith or anyone participating in the investigation will be protected from all forms of retaliation and may not, merely by way of example, be dismissed, suffer changes in duties, be suspended, transferred, or subjected to other organizational measures having negative effects on working conditions, nor be threatened, harassed, or discriminated against in any way, for having made a report in good faith. Pursuant to art. 3, paragraph V, Legislative Decree 24/2023, the same protection measures also apply to: «a) Facilitators ; b) persons in the same Work Context as the Reporting Person, the person who filed a denunciation with the judicial or accounting authority, or the person who made a public disclosure and who are linked to them by a stable affective or family relationship up to the fourth degree ; c) colleagues of the Reporting Person or who have a regular and current relationship with said person ; d) entities owned by the reporting person or the person who filed a denunciation with the judicial or accounting authority or who made a public disclosure or for which the same persons work, as well as entities operating in the same work context as the aforementioned persons».
- **Processing of Personal Information:** Any personal information and data acquired, including communication between competent authorities, will be processed in compliance with the provisions of EU Regulation 2016/679 as well as Legislative Decree 196/03 (hereinafter, also, "privacy legislation") and, if not clearly relevant or of interest for the purposes of the report or accidentally collected, they will not be taken into consideration and will be immediately deleted. Within the scope of the report management procedure, the Recipient may have access to and be required to process personal data of employees for the purpose of carrying out internal analyses and investigations aimed at ascertaining reports relating to the possible commission of unlawful acts/fraud and/or alleged violations of obligations related to the employment relationship. The processing of personal data relating to the receipt and management of the report is carried out by personnel authorized for processing and specially instructed as provided for by Article 29 of EU Regulation 2016/679. Prima Electro S.p.A., each in its capacity as an independent data controller, has adopted appropriate measures to protect the rights and freedoms of the interested parties and ensures that a specific privacy notice is made available to the latter, illustrating the methods and purposes of personal data processing clearly and simply.
- **Punishment of the conduct not in line with the principles of the Whistleblowing Policy:** In accordance with the applicable labour law and without prejudice to any sanctions pursuant to Legislative Decree no. 231/01, Prima Electro reserves the right to take appropriate action against: (i) anyone who violates the Reporting Person protection measures; (ii) anyone who, in bad faith, submits false and/or unfounded reports, made in bad faith or with gross negligence

solely for the purpose of defaming, slandering, or otherwise damaging the Person Reported; (iii) anyone who, as the Person Reported, is found to be actually responsible for the reported facts.

4. WHISTLEBLOWING MANAGEMENT

4.1. Who can Report?

Reports can be submitted by all internal or external subjects who operate in the name and on behalf of the Company or who are in any case stakeholders in the Company's activities (cd. Reporting Persons).

These include:

- a) subordinate workers of the Company;
- b) self-employed workers who carry out their work activity at the Company;
- c) workers or collaborators of subjects who supply goods or services or who carry out works for the benefit of the company;
- d) collaborators, freelancers, and consultants who provide their activity for the benefit of the Company, including agents and distributors;
- e) volunteers and trainees, paid and unpaid, of the Company;
- f) shareholders and people with administrative, management, supervisory, or representation functions, even if such functions are exercised as a matter of fact, of the Company.

The Reporting Persons are legitimized – and are subject to the protections of this Procedure – to make a report or, alternatively, if the conditions are met, to publicly disclose the information they have become aware of:

- a) when the legal relationship is ongoing;
- b) during the probation period;
- c) when the legal relationship has not yet begun, if the information on violations was acquired during the selection process or in other pre-contractual phases;
- d) subsequently to the termination of the legal relationship, if the information on violations was acquired before the termination of the relationship itself.

4.2. What to Report and Report Characteristics?

The subjects identified in the previous paragraph can report the following types of confirmed or suspected situations and conducts (cd. reports):

- Conduct constituting administrative, accounting, or civil offenses.
- Criminally relevant conduct, which may constitute crimes (felonies and misdemeanors).
- Conduct that may constitute irregularities or is in any case carried out in violation of laws, regulations, or Authority provisions.
- Violations of the principles contained in the Code of Ethics or other Compliance Programs (e.g., Anti-Corruption Program, Export Controls Manual where provided, etc.).

- Violations of the principles contained in the Organizational Model pursuant to Legislative Decree 231/2001 or implementing instruments (e.g., procedures).
- Conduct capable of causing patrimonial damage (fraud, embezzlement, conflicts of interest) or image damage to Prima Electro.
- Conduct violating rules protecting product safety and conformity or consumer protection.
- Conduct in contrast with the protection of personal data, the security of networks, and information systems.
- Actions or omissions that violate company tax laws.
- Conduct is likely to cause harm to the health or safety of employees, users, and citizens or harm to the environment.
- Offers, receipts, or requests for money, goods, or other utilities from and to third parties or Company employees.
- Conduct capable of causing harm to the public interest.

To facilitate any subsequent investigations, the Companies promote the use of reports with the following minimum characteristics and content:

- Reports must be detailed and based on precise and concordant factual elements.
- Reports must provide useful elements to allow the designated subjects to proceed with the necessary and appropriate verifications and assessments.
- It is also possible to make anonymous reports, provided they are sufficiently detailed and made with an abundance of particulars, capable of bringing to light facts and situations by relating them to determined contexts susceptible to investigation and verification.

The content of the reports **must never concern** the following circumstances which, if communicated, will not be treated as "reports":

- Complaints of a personal nature by the whistleblower.
- Claims/requests that fall within the normal regulation of the employment relationship.

4.3. Body Competent to Manage Reports and Reporting Channels

Prima Electro has identified the Head of the Human Resources function as the recipient of the Reports.

For the purpose of managing the processing of personal data carried out by Prima Electro S.p.A. in full compliance, within the scope of the activities of management and response to received reports, as well as making the IT platform dedicated to the operational receipt of reports available, the role of external data processor has been assigned to Prima Electro S.p.A. pursuant to Article 28 of EU Regulation 2016/679.

In consideration of the purposes of the Procedure and in light of the importance that the reporting of any Violations holds within the company organization of the Company, an electronic web platform called "**WHISTLEBLOW**" has been activated, reachable at the internet address/link on the website <https://whistlesblow.it/c/prima-electro-spa/2>.

The management of the report and the subsequent phases as indicated below must be understood through the channel indicated above.

The Reporting Person can, at any time, integrate, rectify, or complete the Report made or add further evidential elements, even documentary, through the same channel with which they sent the report.

The Report Recipient has the responsibility of ensuring the maintenance of the reporting channel, guaranteeing adequate publicity, also through the Company's website.

In compliance with the requirements contained in Italian law (Law no. 179 of 2017, Law 53/2021, Legislative Decree 24/2023) and European Directive 2019/1937, the reporting channel indicated above protects the confidentiality of the Reporting Person and the shared data and information, guaranteeing that the person who intends to reveal their identity receives adequate protection and is exempt from retaliatory and/or discriminatory acts.

All employees, including function managers, Senior Managers and Vice Presidents, who eventually receive reports firsthand, must immediately, and in any case within seven days of receipt, transmit them to the Recipient, guaranteeing the confidentiality of the content and the subjects eventually identified by the report and giving simultaneous notice of the transmission to the Reporting Person. Failure to comply with this obligation may lead to disciplinary sanctions (based on the indications and evaluations provided by the governance bodies and the HR function).

4.4. Whistleblowing Management Process

The operational steps followed for report management are briefly described below.

4.4.1. Phase 1: Preliminary Analysis

The Recipient ensures the necessary and appropriate checks to address the subsequent phases of the process, guaranteeing maximum speed and compliance with the principles of objectivity, competence, and professional diligence.

Upon receipt of each report, it is promptly protocoled within the **WHISTLEBLOW Platform**, regardless of the content and characteristics of the report itself. Where the Reporting Person's references are available, the Recipient also provides acknowledgment of receipt within seven days of receiving the report (**Report Acknowledgment Feedback**).

If the Company's Supervisory Body receives reports, it must forward them to the Recipient for competent purposes to ensure uniform management of the process or, if managed autonomously, they must ensure compliance with the same operating principles defined in this Policy.

After the registration of the report, the Recipient initiates the preliminary analysis of the report.

During this phase, in compliance with the principles of confidentiality and restricted sharing and where the need arises, the Recipient may evaluate the involvement of other competent company functions/entities in consideration of the nature of the report, such as but not limited to:

- **HR Function**, if the report is potentially relevant in terms of violation of applicable labor law or concerns personnel management and/or organizational aspects.

- **Legal Function**, if the report presents elements that require specific legal expertise to ensure an adequate evaluation of the reported fact.
- **HSE and/or Employer for the purposes of Health and Safety of the Workers of the Company concerned**, if the report concerns situations that could cause harm to the health or safety of employees, users, and citizens or the environment.
- **Other functions** in case of specific needs.
- **Company Supervisory Body**: involvement is mandatory if the report is potentially relevant for the purposes of Legislative Decree 231/2001 and concerns conduct that could constitute the commission of one of the crimes provided for within the Decree or violations, suspected or confirmed, of the principles of Model 231 or its implementing instruments (e.g., procedures).

The Recipient must diligently follow up on the report and, in particular, always maintaining open dialogue with the Reporting Person and eventually requesting any clarification or documentary or informative integration from them, must verify (i) the completeness of the report, (ii) the existence of the legal and factual prerequisites in accordance with the provisions of the Decree and the rules contained in the Model 231 and Company policies, (iii) the seriousness of the reported facts and the possible urgency in the investigation of the report itself.

At the end of the phase, the Recipient can classify the report as:

- **"Clearly unfounded"**, for which an investigation activity is not necessary.
- **"Not verifiable"**, for which it is not possible to proceed with an investigation activity, as the report itself is devoid of elements deemed sufficient.
- **"Verifiable and to be investigated"**, for which an investigation activity is necessary, as the report is detailed and circumstantial.

When the Recipient of the report classifies the reports as "Clearly unfounded" or "Not Verifiable" it shall proceed with the dismissal by giving notice to the Whistleblower.

4.4.2. Phase 2: Investigation

For reports protocolled as "Verifiable and to be investigated," the Recipient defines a work plan for the purpose of verifying whether the contents of the report are confirmed (totally or partially).

If it is a report relevant according to Legislative Decree 231/2001, the Recipient informs the Supervisory Body, which – without prejudice to its own checks and investigations – must be constantly involved and informed about the progress of the investigation carried out by the Recipient.

To ascertain the foundation of the report, the Recipient may:

- Contact the Reporting Person (if not anonymous) and summon them for a personal and confidential interview to receive clarifications and/or integrations to the information and documents provided.
- Carry out an audition of any other subjects who can report on the facts reported.
- Carry out the audition of the Person Involved (possibly at the request of the latter), also through a paper-based procedure by acquiring written observations and documents.
- Carry out any other activity deemed appropriate for the purpose of ascertaining the report.

If necessary and after defining adequate confidentiality and secrecy agreements, the Recipient may activate external consultants or experts to support the investigation.

If the report is relevant pursuant to Legislative Decree 231/2001, the involvement of external consultants and/or experts to support the investigation is shared with the Supervisory Body.

Anyone involved in the investigation phase is subject to the same confidentiality constraints and the same responsibilities as the Recipient and has the obligation to refrain from dealing with the report in the event of possible conflicts of interest.

4.4.3. Phase 3: Definition of actions to be taken following the investigation

At the end of the investigations, the Recipient evaluates the actions to be taken, depending on the outcome of the investigations:

- **"Unfounded Reports"**: In the case of reports that, once investigated, turn out to be unfounded, the Recipient proceeds with the archiving of the report. No action or sanction is provided for those who report facts in good faith which turn out to be unfounded after subsequent checks.
- **"Unfounded Reports made in bad faith"**: In the case of reports that, once investigated, turn out to be unfounded and made in bad faith, carried out solely for the purpose of casting discredit on one or more people or company functions and/or in any case vexatious towards other employees, the Recipient informs the competent company functions so that they evaluate the opportunity for a sanctioning procedure against the Reporting Person in bad faith, and/or other measures deemed appropriate, including – if the conditions are met – denunciation to the competent Judicial Authority.
- **"Founded Reports"**: In the case of founded reports (or which appear to be so), the Recipient promptly informs the competent company functions so that they prepare a detailed action plan. Depending on the case, the action plan may also include the possible reporting of criminal, civil, and/or administrative illegal acts to the Judicial Authority, as well as the adoption of sanctioning measures against the Person Reported and/or in any case the subjects found to be authors of unlawful conduct and/or the reported violations.

In the case of facts relevant to 231, the Recipient evaluates, in concert with the Company Supervisory Body, also the need for any adaptation of Model 231.

4.4.4. Phase 4: Reporting

At the conclusion of the report management process, the Recipient formalizes a **Final Investigation Report** containing the following information:

- A summary of the activities carried out.
- The main results.
- Any reasons that led to the archiving of the report, if assessed as unfounded.
- The potential gaps identified.
- Any improvement action plans.
- Any imposition of sanctioning measures against the Person Reported or the Reporting Person in bad faith.

- Any request for the opening of judicial proceedings against the Person Reported or the Reporting Person in bad faith.

The contents of the Investigation Report are reported in the dedicated section of the WHISTLEBLOWING platform, to guarantee full traceability of the process followed and the information managed.

The Recipient must provide a response to the report within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report.

The Recipient provides the Reporting Person with feedback regarding the conclusion of the investigations and, where deemed appropriate, the outcome thereof (**Investigation Outcome Feedback**).

4.4.5. Public Disclosure

The Reporting Person can make a public disclosure of the Report and benefit from the protection provided in the Procedure if, at the time of public disclosure, at least one of the following conditions is met:

- The Whistleblower has previously made a Report through an internal channel, or directly the external one, and no response was given within the set deadlines.
- The Whistleblower has well-founded reason to believe that the violation may constitute an imminent and manifest danger to the public interest.
- There is well-founded reason to believe that the external report may entail the risk of retaliation or may not have adequate follow-up.

4.4.6. External Reporting

The Whistleblower can make an external report if one of the following conditions is met:

- The internal reporting channel is not provided, has not been activated, or is not compliant with Legislative Decree 24/2023.
- The Reporting Person has previously made an internal report, which has not been followed up.
- The Reporting Person has well-founded reasons to believe that the eventual internal report would not be adequately followed up, or there is a risk of retaliation.
- There is well-founded reason for an imminent or manifest danger to the public interest.

The external report is made to the National Anti-Corruption Authority (ANAC) through the dedicated channel according to the procedures indicated in the guidelines published by ANAC.

The report presented to a different subject is sent to the ANAC within seven days from the date of receipt and the reporting party is simultaneously notified.

4.5. Storage

The reports, internal and external, and the related documentation are kept for the time necessary for the processing of the report and in any case for no longer than five years from the date of communication of the outcome of the reporting procedure.

The Recipient is obliged to guarantee the protocolling of all reports, traceability, and adequate archiving of the reports and all related documentation produced during the investigations, ensuring the highest safety standards.

Everything carried out orally during a meeting, subject to the consent of the Reporting Person, is documented by recording on a suitable device or by minutes (after verification, rectification, or confirmation of the content by signature).

4.6. Confidentiality

The identity of the Reporting Person or any other information from which it can be deduced cannot be revealed to subjects other than those competent to receive or follow up on the report, unless the express consent of the Reporting Person is given in this regard.

Within the scope of any disciplinary procedure, the identity of the Whistleblower:

- cannot be revealed if the charge is based on separate and further assessments than the report (even if a consequence of it);
- can be revealed, with express consent, if the charge is based entirely or in part on the report and knowledge of the Reporting Person's identity is indispensable for the defense of the accused. Written communication of the reasons for the disclosure is given to the Reporting Person.

The provisions for the protection of the Reporting Person are not guaranteed if criminal liability for the crimes of defamation or slander is ascertained (even with a first-degree sentence), or in any case for such cases committed with the denunciation to the Judicial or Accounting Authority, or if civil liability is ascertained in cases of willful misconduct or gross negligence.

4.7. Treatment of any retaliatory and/or discriminatory acts

The Whistleblower, who believes they have suffered a retaliatory and/or discriminatory act as a consequence of the report may notify the HR Manager, who will then assess the situation based on the following:

- The necessity/opportunity to restore the situation and/or to remedy the negative effects of the discrimination.
- The existence of the elements to initiate a disciplinary procedure against the author of the retaliation and/or discrimination.

The Reporting Person can also notify the trade union organization to which they belong or the representative one present in the company, or the Judicial or Administrative Authority and ANAC.

Waivers and settlements, integral or partial, concerning the rights and protections provided by the decree are not valid, unless they are carried out in the protected venues referred to in art. 2113, paragraph IV, of the Civil Code.

In particular, the following hypotheses will be considered retaliatory actions where they are implemented because of or because of the Report, which in any case do not represent an exhaustive list:

- a) dismissal, suspension, or equivalent measures;

- b) change of duties, change of workplace, demotion, reduction of salary, modification of working hours;
- c) suspension from participation in training events or any restriction of access to the same;
- d) negative merit reviews or negative references;
- e) adoption of disciplinary measures or other sanctions, even pecuniary;
- f) coercion, intimidation, harassment of any nature, or ostracism within the company organization;
- g) discrimination or unfavorable treatment compared to other subjects included in the same function of the company organization;
- h) failure to convert a fixed-term employment contract into a permanent employment contract, where the Reporting Person had the right or at least a legitimate expectation of conversion;
- i) non-renewal or termination (in whatever form it occurred) of a fixed-term employment contract;
- j) causing economic or financial damage resulting from the dissemination – also through social media – of information suitable for causing discredit to the reputation of the Reporting Person;
- k) inclusion of the Reporting Person in lists – formal or informal – prepared also based on legitimate sectoral business agreements that may entail the impossibility for the Reporting Person to be re-employed in the same industrial sector in which the Company operates;
- l) early termination, in whatever form it occurred, of service provision or goods supply contracts;
- m) request for the Whistleblower to undergo a medical examination of any nature or psychiatric assessment.

4.8. Application of Disciplinary Actions

Without prejudice to the sanctions ordered by the Judicial, Administrative Authority, and ANAC, in compliance with the principles defined in this Policy and in compliance with the provisions of the applicable labor law, Prima Electro reserves the right to apply adequate disciplinary measures aimed at:

- **Person Reported who is found responsible for the reported facts:** employee personnel who are found, from the investigations carried out, to be responsible for serious irregularities and violations of regulations or internal procedures. If the Person Reported is a third party, the Company reserves the right to apply penalties or even the immediate termination of the contract, in accordance with the provisions of the defined contractual clauses.
- **Subject who violates the Whistleblower protection measures:** employee personnel or personnel with managerial and representative functions who threaten, intimidate, or in any way commit retaliatory behavior or otherwise violate the protection measures of the Reporting Person in good faith.
- **Whistleblower in bad faith:** anyone who knowingly and in bad faith submits false and/or unfounded reports solely for the purpose of defamation, slander, or damage to the Person Reported or the other subjects mentioned in the report (unfounded reports made with willful misconduct or gross negligence).

Any disciplinary sanctions pursuant to Legislative Decree no. 231/01 are referred to in Model 231.

Any disciplinary measures are applied to subjects who have violated the principles of this Policy.

4.9. Processing of Personal Data

The Company guarantees full compliance with the provisions in force regarding the processing of personal data and, in particular, the Company, the Recipient, and the Supervisory Body define their model for the receipt and management of Reports by identifying technical and organizational measures suitable for ensuring a level of security adequate to the specific risks connected with and deriving from the processing of personal data carried out on the basis of a data protection impact assessment conducted as provided for by Article 35 of EU Regulation 2016/679.

In any case, any processing of personal data resulting from the Report and, more generally, from this Procedure, as well as any internal communication (from the Recipient to the Supervisory Body and/or the Company's management functions) or external communication (to the competent Judicial or Administrative Authorities) must be carried out in full compliance with the provisions of the privacy legislation.

5. ROLES AND RESPONSIBILITIES

5.1. Employees

All employees who become aware of true or presumed facts deemed potentially unlawful or contrary to the ethical principles that inspire the work of Prima Electro or in any case falling within the scope of this policy are called upon to report them promptly according to the provisions of this policy. Employees who, for any reason, receive a report must send it promptly and in any case within seven days to the Recipient through the WHISTLEBLOW platform (<https://whistlesblow.it/c/prima-electro-spa/2>), guaranteeing the confidentiality of the content and the identity of the Reporting Person.

5.2. Supervisory Body of the Company involved in the Report

- It may order its own investigation for facts, even only potentially relevant pursuant to Legislative Decree no. 231/01.
- It shares the eventual involvement of external consultants in investigations relating to reports relevant for the purposes of Legislative Decree 231/2001.
- It may request further investigations from the Recipient.
- It urges the eventual updating of Model 231 and provides indications in this regard.

6. OTHER RELEVANT DOCUMENTS

- Code of Ethics.
- Organization, Management, and Control Model pursuant to Legislative Decree 231/2001.
- Anti-Corruption Program (where provided).
- Export controls manual.
- ANAC (National Anti-Corruption Authority) guidelines.