

## WHISTLEBLOWING REGULATIONS

### 1. Introduction.

“Whistleblowing” is a report made by a person who, in the context of the work environment, has identified an offence, risk or dangerous situation such as to cause damage to the company and its related parties.

With the Whistleblowing Law (Legislative Decree 24/2023), the legislature set out to regulate both the right to report and the right of whistleblowers not to suffer retaliation.

The goal is to bring to light incidents of wrongdoing or irregularities, making it easy for the whistleblower to report them. This discipline protects all employees (both of the company and of third parties attributable to the same since they provide goods or services to the latter or because they carry out activities in the latter’s interest), freelancers, consultants, volunteers, trainees, shareholders and persons with administrative, management, control, supervisory or representative functions (even when the legal relationship has not yet begun and after its termination, as well as during the trial period). It also protects **(i)** persons working within the same work environment who have assisted a whistleblower in the reporting process (the “facilitators”), **(ii)** Individuals related to the whistleblower by a stable emotional or kinship relationship within the fourth degree, **(iii)** co-workers with a habitual relationship e **(iv)** legal entities to which the whistleblower is attributable, for which he/she works, or to which he/she is otherwise connected in a business context.

D.B. Group s.p.a. has implemented an internal reporting system to enable whistleblowers to report violations they have become aware of in the work context, such as those indicated in Article 2 below - Subject of the report.

### 2. Subject of the report.

Listed below are the violations that may be reported:

- violations of national law (conduct, acts or omissions that harm the interest and integrity of the company such as civil offences, administrative offences, relevant unlawful conduct pursuant to Legislative Decree No. 231/2001, violations of the organisation and management models provided for in Legislative Decree No. 231/2001, criminal offences, accounting offences);
- violations of European Union law (offences falling within the scope of the European Union or national acts specified in Annex 1 to Decree 24/2024 or national acts constituting implementation of the European Union acts specified in the Annex to Directive (EU) 2019/1937; 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 specified in the relevant secondary law of the European Union acts or omissions affecting the internal market, pursuant to Article 26(2) of the Treaty on the Functioning of the European Union, including violations of the Union’s competition and state aid rules, as well as violations affecting the internal market related to acts that violate the corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that circumvents the subject or purpose of the applicable corporate tax law; acts or conduct that circumvents the subject or purpose of the provisions pursuant to Union acts in the areas specified herein).

In contrast, the following cases are not included in the scope of the procedure:

- disputes related to a personal interest of the whistleblower that relate exclusively to his or her individual employment relationship or concerning the relationship with his/her superiors;
- reports of violations already mandatorily regulated by European Union or national acts or national acts that constitute implementation of European Union acts;
- reports of national security breaches, as well as contracts related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

### 3. The report.

#### 3.1. Reporting procedures.

The internal reporting procedures are as follows:

1. whistleblowers can, via the IT platform, use both the **written** and the **oral channel** via a voice message. This reporting channel was chosen because, also through the use of encryption tools, it guarantees the confidentiality of the identity of the whistleblower, the person involved and the person, in any case, mentioned in the report, as well as the content of the report and related documentation; an acknowledgement of receipt will be issued within 7 days of the report, and subsequently supplements may be requested;
2. with a specific request to be sent via e-mail (to the following address [whistleblowing@dbgroup.net](mailto:whistleblowing@dbgroup.net)) the report may also take place through a face-to-face meeting with the report manager (set within a period of 30 days of such request);
3. reports will always be followed up within **3 (three) months** of the date of acknowledgement of receipt and, in any case, within **3 (three) months** of the expiry of the deadline for issuing the acknowledgement of receipt.
4. In cases in which **(i)** the whistleblower has already made an internal report and the report has not been acted upon, **(ii)** the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, the report would not be effectively acted upon or that the report may result in the risk of retaliation; and **(iii)** the whistleblower has well-founded reasons to believe that the violation may constitute an imminent or obvious danger to the public interest, an external report may be made through the channel activated by National Anti-Corruption Authority (ANAC).

### 3.2. Report requirements

Anonymous reports may also be taken into consideration if they are adequately substantiated i.e., they are such as to bring out facts by relating them to specific contexts (e.g., documentary evidence, mention of particular names or titles, mention of specific departments, particular proceedings or events, etc.). The report must be as comprehensive and complete as possible.

The whistleblower is required to provide the elements to enable due verification to be carried out in order to substantiate the report, such as:

- a clear and complete description of the facts;
- the circumstances of time and place in which the reported facts were committed;
- details or other elements that make it possible to identify the person who carried out the reported facts (e.g., title, place of services, etc.);
- any documents supporting the report;
- indication of any other individuals who can corroborate the facts being reported;
- any other information that can prove and/or substantiate the reported facts.

For a report to be substantiated, these requirements need not be met simultaneously, since the whistleblower may not be in full possession of all the required information.

It is imperative that the elements indicated are known directly by the whistleblower (and have not been acquired from other people).

## 4. Report management

Once a report has been received, its management is broken down into four steps:

- 4.1. *recording*;
- 4.2. *preliminary investigation*;
- 4.3. *investigation and communication of the outcome*; 4.4. *filing*.

### 4.1. Recording

The report manager will ensure that every written or oral report is fully and confidentially recorded, issuing an acknowledgement of receipt to the whistleblower within 7 (seven) days of the date of receipt.

With regard to each report, a specific alphanumeric ID will be assigned to the whistleblower and the details of the report will be recorded in a register, specifically:

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- date and time;
  - whistleblower;
  - subject of the report;
  - notes;
  - report status (to be filled in at each step of the process).

#### 4.2. Preliminary investigation.

The purpose of the preliminary investigation is to verify the merits of the report received:

- where it is found from the outset to be clearly unfounded, it is immediately filed;
- where the report is not well substantiated, additional information must be requested from the whistleblower where possible. In the event that it is not possible to gather sufficient information to substantiate the report and initiate the investigation, the latter is filed;
- if the report appears to be substantiated with precise and concordant factual elements, the other steps of the investigation are initiated.

#### 4.3. Investigation and communication of the outcome.

The investigation is the set of activities aimed at verifying the content of the reports received and acquiring elements useful for evaluation, ensuring utmost confidentiality on the identity of the whistleblower and the subject of the report. The main purpose of the investigation is to verify the veracity of the information under investigation, providing a precise description of the facts established, through audit procedures and objective investigation techniques.

It is everyone's duty to cooperate with the investigator in the conduct of the investigation. For each investigation, the investigator will prepare a final report containing:

- the established facts;
- the evidence gathered;
- the causes and deficiencies that allowed the reported situation to occur.

At the outcome of the investigation, if the report received is found to be unfounded, the report will be filed and the whistleblower will be notified.

In the event that the report is found to be well-founded, the company management will be activated to take due and appropriate mitigating and/or corrective actions.

The outcome of the investigation will be forwarded to the Human Resources function for the possible initiation of disciplinary proceedings aimed at imposing disciplinary sanctions in line with the provisions of applicable legislation and the relevant collective bargaining agreements.

#### 4.4. Filing.

In order to ensure traceability, confidentiality, retention and retrievability of data throughout the process, documents are stored and filed both digitally and through password-protected network folders.

All documentation will be retained for **5 (five) years** from the date of closure of the activities.

In accordance with current law and the company's privacy procedures, the processing of personal data of persons involved in or named in reports is protected.

#### 5. Whistleblower protection.

The entire process ensures the confidentiality of the whistleblower's identity from the time the report is received and at every step thereafter.

For this purpose, in accordance with current legislation, the following is envisaged:

- 5.1. *protection of the confidentiality of the whistleblower;*
- 5.2. *prohibition of discrimination against the whistleblower.*

##### 5.1. Protection of the confidentiality of the whistleblower.

The use of the reporting system and, in particular, the platform ensures complete confidentiality of the whistleblower. In the case of reports made through a mode other than the platform, recipients, once the report has been received and logged, assign a specific anonymous ID to the whistleblower. To protect the confidentiality of the whistleblower, the ID will be used in all official documents and communications during the course of the investigation activity.

Within the scope of any disciplinary proceedings taken against the reported person:

- if the alleged facts were based on separate and additional investigations with respect to the report, even if consequential to the report, the identity of the whistleblower may not be disclosed;
- if the alleged facts were based in whole or in part on the report, the identity of the whistleblower may be disclosed to the person involved in the report if two requirements are met simultaneously:
  - the consent of the whistleblower;
  - the demonstrated need on the part of the reported person to know the name of the whistleblower for the purpose of full exercise of the right of defense.

### **5.2. Prohibition of discrimination against the whistleblower.**

The whistleblower (as well as other persons protected by the discipline) may not be sanctioned, dismissed or subjected to direct or indirect discriminatory measures affecting working conditions for reasons directly or indirectly related to the report.

Discriminatory measures means unjustified disciplinary actions, harassment in the workplace, any changes in job duties or location, and any other negative changes in working conditions that are put in place as a form of retaliation against the report.

A whistleblower who believes that he or she has suffered discrimination as a result of making a report must provide substantiated details.

A whistleblower who believes he or she has suffered discrimination may take legal action against the perpetrator of the discrimination and against D.B. Group s.p.a. if the same has actively participated in the discrimination. Bear in mind that, in such a case, the law provides for a reversal of the burden of proof, and it will, therefore, be the Company that will have to prove that the change in the whistleblower's working conditions did not originate from the report.

### **6. Infringement of the procedure.**

Failure to comply may result in the imposition of sanctions, pursuant to the disciplinary regulations, in line with the provisions of applicable legislation and the relevant collective bargaining agreements.

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## LIST OF REPORTS ADMINISTRATORS COMPLEMENTARY TO WHISTLEBLOWING REGULATION

	Company	Department	Job Profile
<b>Donatella Gallina</b>	D.B. Group s.p.a.	Corporate Shared Services	Head of HR & Corporate Shared Services
<b>Jessica Nardi</b>	D.B. Group s.p.a.	Human Resources	HR Legal & Payroll Supervisor
<b>Paola Merlo</b>	D.B. Group s.p.a.	Legal	Legal Counsel