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WHISTLEBLOWING PROCEDURE PURSUANT TO D. LGS. 24/2023

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1. PURPOSE OF THE PROCEDURE AND REGULATORY BACKGROUND

This procedure applies to Progetti Europa & Global S.p.A. ("PEG" or the "Company") and is intended to implement and govern the system of whistleblowing within the scope of the Company's business.

Specifically, the procedure implements the provisions of Legislative Decree March 10, 2023, no. 24 of "implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national regulatory provisions," which regulates the protection of persons who report breaches of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context.

The reporting system herein regulated is also relevant for the purposes of Legislative Decree No. 231 of June 8, 2001 insofar as it provides mechanisms for internal reporting, applicable sanctions and prohibition of retaliation in relation to the same.

The procedure also complies with the legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data.

In addition to the aforementioned regulatory measures, the procedure was also drafted taking into account the provisions of the following documents:

- Integrated System Manual HSEQ doc. n° PE10000-00-ML-5000_04
- List of Procedures, Specifications and Operating Instructions - Integrated Management System HSEQ doc. n° PE10000-00-NM-0001
- List of Forms - Integrated Management System HSEQ doc. n° PE10000-00-NM-0002
- Model 231, in the latest revision approved by the Board of Directors
- Code of Ethics, in the latest revision approved by the Board of Directors



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2. DEFINITIONS

ANAC	the National Anticorruption Authority
Code of Privacy	the Legislative Decree of 30 June 2003, 196
Decree 231	the Legislative Decree No. 231 of June 8, 2001, as amended and integrated
Whistleblowing Decree	the Legislative Decree No. 24 of March 10, 2023
Recipient	the Supervisory Board, as the recipient and manager of Whistleblowing Reports, with the obligation of confidentiality on the information acquired
Directive	the Directive (EU) 2019/1937
Facilitator	the individual who assists the Whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential (these are individuals who, having a qualified connection to the Whistleblower, could suffer retaliation because of said connection)
GDPR	the Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016
Model 231	the organization and management model required by Decree 231 and adopted by the Company
Supervisory Board / SB	PEG's supervisory body established pursuant to Decree 231 and its individual members
Person Involved	the natural or legal person mentioned in the Report as the person to whom the Violation is attributed or as a person otherwise implicated in the reported Violation
Procedure / Whistleblowing Procedure	this procedure
Whistleblower(s)	the individual who makes the Report pursuant to the Whistleblowing Decree and, in general, this Procedure,



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including: employees, collaborators, shareholders, persons exercising functions of administration, management, control, supervision or representation of the Company and other third parties who interact with the Company (including suppliers, consultants, intermediaries, etc.) as well as interns or employees under probation, job applicants and former employees

Report / Whistleblowing Report

the written or oral report submitted by a Whistleblower pursuant to the principles and rules set forth in this Procedure

Anonymous Report

Report that does not contain details that enable or could enable, even indirectly, the identification of the Whistleblower

Subjects Connected

those persons for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable, namely: (i) facilitators; (ii) persons in the same work environment as the Whistleblower and who are related to the Whistleblower by a stable emotional or kinship relationship within the fourth degree; (iii) colleagues of the Whistleblower who work in the same work environment and who have a habitual and current relationship with the Whistleblower; (iv) entities owned by or for whom the Whistleblower works or entities that operate in the same work environment

3. OBJECTIVE SCOPE

Violations that can be reported under the Whistleblowing Decree must relate to conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity (i.e., PEG), of which the Whistleblower has become aware in the PEG work context, and which consist of:

1. unlawful conduct relevant under Decree 231 or violations of Model 231, which do not fall under the offenses set forth below (the "**231 Reports**");
2. offenses that fall within the scope of European Union or national acts (as referred to in the Whistleblowing Decree) related to the following areas:
 - a) public procurement
 - b) financial services, products and markets and prevention of money laundering and terrorist financing;
 - c) product safety and conformity;
 - d) transport safety;
 - e) environmental protection;
 - f) radiation protection and nuclear safety;
 - g) food and feed safety and animal health and welfare;
 - h) public health;
 - i) consumer protection;
 - j) privacy and personal data protection and network and information system security;
3. acts or omissions detrimental to the financial interests of the European Union, as set forth in the



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Whistleblowing Decree;

4. acts or omissions concerning the internal market, including violations of European Union competition and state aid rules, as well as violations concerning 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, as set forth in the Whistleblowing Decree;
5. acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts in the fields indicated in 2), 3) and 4).

The Procedure also takes into consideration - and thus may be the subject of Reports - unlawful conduct relevant under PEG's Code of Ethics that does not fall within the offenses under the Whistleblowing Decree indicated above (the "**Code of Ethics Reports**").

The matters referred to in this Section 3 are also referred to hereinafter as the "**Violations**".

4. INTERNAL REPORTING CHANNEL

The Company has activated, in accordance with the provisions of the Whistleblowing Decree, an internal reporting channel that, through the specific platform  whistlelink adopted by PEG, allows for the computer-based sending of reports in written and oral form (through a voice messaging system) and guarantees - through encryption and/or voice recording alteration tools - 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 the related documentation.

The platform can be accessed from the PEG website, through a dedicated section.

Reports must be, in any case and regardless of the modality used, circumstantiated and well-founded, so as to allow for the preparation of the necessary measures and to carry out the appropriate checks and in-depth investigations, including by carrying out investigations and formulating requests for clarifications to the Whistleblower, where identified. The Whistleblower may allow his or her own identification, indicating contact details where he or she can be contacted (full name, e-mail address, telephone number).

Anonymous Whistleblowing Reports may be made, provided they are adequately substantiated and detailed. PEG considers, among the relevant factors in evaluating the Anonymous Report: (i) the seriousness of the reported Violation, (ii) the credibility of the facts represented, and (iii) the possibility of verifying the truthfulness of the Violation from reliable sources.

The platform allows the Whistleblower to stay in contact with the Recipient during the handling of the Anonymous Report, being able to provide clarifications and/or documentary additions through a messaging system that guarantees the anonymity.

Please note: sending an Anonymous Whistleblowing Report could make the investigation of the reported conduct and the interlocutions between the Recipient and the Whistleblower more difficult, and thus undermine the usefulness of the Report itself.

At the written request of the Whistleblower, a face-to-face meeting with the Recipient may be arranged. In such a case, with the consent of the Whistleblower, the Report shall be documented by appropriate minutes and the Whistleblower may verify/rectify/confirm the minutes of the meeting by his/her signature.

5. MANAGEMENT OF INTERNAL REPORTING

5.1. Preliminary verification of the Report

Upon receipt of the Report, the Recipient:

- a. shall issue an acknowledgement of receipt of the Report to the Whistleblower within seven days from the date of receipt;
- b. maintains interlocutions with the Whistleblower, being able to request any additions;
- c. carries out a preliminary analysis of the contents of the Report, possibly also with the support of specialized external consultants, in order to assess its relevance in relation to the scope of application of the



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Whistleblowing Decree and, in general, the Procedure;

- d. dismisses the Report if he considers that it is inadmissible by reason of the provisions of the Whistleblowing Decree and this Procedure, such as:
- manifest groundlessness due to the absence of factual elements attributable to the typified Violations;
 - ascertained generic content of the Report of misconduct such that the facts cannot be understood;
 - Report of misconduct accompanied by inappropriate or irrelevant documentation, such that the very content of the Report is not understood;
 - production of only documentation in the absence of the Report of misconduct.

In such a case, the Recipient - pursuant to the provisions of the Whistleblowing Decree and Paragraph 5.2. of this Procedure - shall take care to justify in writing to the Whistleblower the reasons for the dismissal.

As provided for in Article 4 of the Whistleblowing Decree, a Report submitted to a person other than the Recipient will be forwarded within seven days to the appropriate person, giving simultaneous notice to the Whistleblower.

5.2. Management of the Report

The handling of the Report is carried out in accordance with the provisions of this Procedure.

In handling the Report, the Recipient performs the following activities:

- a. maintains interlocutions with the Whistleblower and - if necessary - requests integrations from the latter; in this regard, the platform allows the exchange of information and/or documents;
- b. provides diligent follow-up to the Reports received;
- c. shall provide acknowledgement of the Report within three months from the date of the notice of receipt of the Report or, in the absence of such notice, within three months from the expiration of the period of seven days from the submission of the Report.

The Recipient may request the support of internal functions or specialized external consultants, subject to the confidentiality requirements of the Whistleblowing Decree and this Procedure.

The Recipient also has the right to request clarifications and/or additions from the Person Involved during the performance of the activities of handling the Report.

In addition, the Whistleblower may provide additional information in the event that the fact that is the subject of the Report is continued, interrupted, or even aggravated.

Reports (and related documentation) are retained through the platform for as long as necessary to process them and, in any case, no longer than five years from the date of the communication of the final outcome of the Report management process.

5.3. Internal investigation activities

In order to assess a Report, the Recipient may carry out the appropriate internal investigations necessary either directly or by commissioning - subject to the obligation of confidentiality - a person inside or outside the Company.

5.4. Closing of the Report

Evidence gathered during internal investigations is analyzed to understand the context of the Report, to determine whether a relevant Violation under this Procedure and/or the Whistleblowing Decree actually occurred.

The Recipient is required to verify the admissibility of the Report and ascertain the existence of the reported facts, while the follow-up of the outcome of the investigation is left to the Company's internal institutional figures, who may:

1. proceed to the establishment of sanction proceedings against the Person Involved, in accordance with the

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applicable regulations;

2. evaluate - also together with the other competent corporate functions - the advisability of initiating disciplinary proceedings against the Whistleblower, in the case of Reports in relation to which bad faith and/or merely defamatory intent, confirmed also by the groundlessness of the Report itself, are ascertained;
3. arrange with the Board of Statutory Auditors affected by particular Reports - concerning matters relating to complaints pursuant to Article 2408 of the Civil Code (complaints from shareholders) - any initiatives to be taken before the closure of the Report itself;
4. arrange with the business function affected by the Violation, a possible action plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.

6. PROTECTION MEASURES

6.1. Protection measures for the Whistleblower

Reports must be made in good faith; this is without prejudice to the criminal liability of the Whistleblower if a Report integrates the crime of slander or defamation or other criminal offenses and without prejudice to the cases of non-punishability referred to in the Whistleblowing Decree in this Section 6.1. and in Section 6.2 below.

The Whistleblowing Decree provides for the following protection measures with respect to the Whistleblower and Subjects Connected:

- prohibition of retaliation due to a Report;
- support measures, which consist of information, assistance, advice free of charge from third sector entities indicated in a list available on ANAC's website regarding the reporting modalities and regulatory provisions in favor of the Whistleblower and the Person Involved;
- Protection from retaliation, which includes:
 - the possibility of notifying ANAC of retaliation you believe you have suffered as a result of a Report;
 - provision for the nullity of acts taken in violation of the prohibition against retaliation, which can also be enforced in Court;
- Limitations of liability in the case of disclosure of violations covered by an obligation of secrecy or relating to the protection of copyright or personal data protection or information about violations that offend the reputation of the person involved or reported, if:
 - at the time of disclosure there were reasonable grounds to believe that it was necessary to disclose the Violation; and
 - the conditions set forth in paragraph 6.2 below were met;
- limitations on liability, unless the act constitutes a crime, for acquiring or accessing information on Violations;
- sanctions (as reported in this Procedure, Par. 9).

6.2. Conditions for the application of protection measures

The protective measures listed above apply to the Whistleblower and Subjects Connected provided that:

- a. at the time of the Report, the author of the Report had reasonable grounds to believe that the information about the reported Violations was true and fell within the scope of the Whistleblowing Decree (as referred to in Paragraph 3 of this Procedure);
- b. the Report was made in accordance with the provisions of the Whistleblowing Decree.

Protective measures also apply in the case of Anonymous Report, if the Whistleblower was subsequently identified and retaliated against.

Specifically, retaliation refers to the cases provided for in Art. 17 of the Whistleblowing Decree [by way of



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example but not limited to: (a) dismissal, suspension, or equivalent measures; (b) demotion or non-promotion; (c) change of duties, change of place of work, reduction of salary, change of working hours; (d) suspension of training or any restriction of access to training; (e) negative merit notes or negative references; (f) the adoption of disciplinary measures or any other sanction, including a pecuniary one; (g) coercion, intimidation, harassment or ostracism; (h) discrimination or otherwise unfavorable treatment; (i) the failure to convert a fixed-term employment contract into an open-ended employment contract, where the employee had a legitimate expectation of such conversion; (l) the non-renewal or early termination of a fixed-term employment contract; (m) 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; (n) improper listing 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; (o) early termination or cancellation of a contract for the provision of goods or services; (p) cancellation of a license or permit; (q) a request to undergo psychiatric or medical examinations].

7. CONFIDENTIALITY OBLIGATIONS REGARDING THE IDENTITY OF THE WHISTLEBLOWER

Without prejudice to the additional confidentiality obligations provided for in the Whistleblowing Decree, the identity of the Whistleblower and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on Whistleblowing Reports expressly authorized to process such data pursuant to Articles 29 and 32(4) of the GDPR and Article 2-quaterdecies of the Code of Privacy.

The following specific confidentiality obligations should also be considered:

- in criminal proceedings → the identity of the Whistleblower is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure.
- in disciplinary procedure →
 - a) the identity of the Whistleblower may not be disclosed, where the allegation of the disciplinary charge is based on investigations separate and additional to the Whistleblowing, even if consequent to the Whistleblowing.
 - b) if the disciplinary charge is based, in whole or in part, on the Report and the knowledge of the identity of the Whistleblower is indispensable for the defense of the accused, the Report shall be usable for the purposes of disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of his or her identity. In such a case, notice shall be given to the Whistleblower by written communication of the reasons for the disclosure of the confidential data.

8. DATA PROTECTION

The processing of personal data in the management of the internal reporting channel and received Reports must be carried out in accordance with the GDPR and the Code of Privacy.

The Company has defined its model for the receipt and management of internal Reports, identifying appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment, pursuant to Article 35 of the GDPR.

The relationship with clients and suppliers who process personal data on behalf of the Company is governed through a data processing agreement, pursuant to Article 28 of the GDPR, which defines the duration, nature and purpose of the processing, the type of personal data and the categories of data subjects, and the obligations and rights of the data controller, in accordance with the provisions of Article 28 of the GDPR.

Persons responsible for receiving or following up Reports under this Procedure are authorized to process personal data related to Reports pursuant to Articles 29 and 32 of the GDPR and Article 2-quaterdecies of the Code of Privacy.

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Whistleblowers and Persons Involved are provided with appropriate information in accordance with Articles 13 and 14 of the GDPR.

With reference to the exercise of the data subject's rights and freedoms, where the data subject is the Persons Involved, the rights under Articles 15 to 22 of the GDPR may not be exercised (by request to the Data Controller or by complaint under Article 77 of the GDPR) if actual and concrete prejudice to the confidentiality of the identity of the Whistleblower (see Article 2-undecies of the Code of Privacy and Article 23 of the GDPR) and/or the pursuit of the objectives of compliance with the legislation on reporting of unlawful conduct may result.

Therefore, the exercise of rights by the Person Involved (including the right of access) may be exercised to the extent that the applicable law permits and following an analysis by the appropriate bodies, in order to balance the need to protect the rights of individuals with the need to combat and prevent violations of the rules of good corporate governance or of the applicable regulations in this area.

Personal data that are manifestly not useful for the processing of a specific Report shall not be collected or, if collected, shall be deleted immediately.

9. SANCTIONS

A fine (10,000.00 to 50,000.00 euros) shall be imposed on anyone who is responsible for any of the following conduct:

- engaging in retaliatory acts against the Whistleblower or Subjects Connected in relation to Reports;
- obstruction or attempted obstruction of the execution of the Report;
- breach of confidentiality obligations under the Procedure and the Whistleblowing Decree;
- failure to establish reporting channels in accordance with the requirements of the Whistleblowing Decree;
- failure to adopt a procedure for making and handling Reports or to comply with the Whistleblowing Decree;
- failure to review and analyze Reports received.

It is, moreover, provided for the imposition of a disciplinary sanction against the Whistleblower when (outside of specific cases provided for by the Whistleblowing Decree) it is ascertained on the same: (i) even with a first-degree judgment, criminal liability for the crimes of defamation or slander or otherwise for the same crimes committed with the complaint to the judicial authority or (ii) civil liability, for the same title, in cases of intent or gross negligence¹.

10. EXTERNAL REPORTING CHANNEL

The Whistleblower can make an external Report through the channel established and accessible on the ANAC website of the following violations:

1. offenses within the scope of European Union or national acts relating to the following areas: public procurement; financial services, products, and markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information system security;
2. acts or omissions affecting the financial interests of the European Union;
3. acts or omissions concerning the internal market, including violations of EU competition and state aid rules as well as violations concerning 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;

¹ Pursuant to the Whistleblowing Decree, in case sub (ii) there is also provision for the application of fines ranging from 500.00 to 2,500.00 euros by the ANAC.



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4. acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts in the areas indicated in the preceding numbers.

Please note: the use of the external reporting channel established at ANAC can only take place if:

- the internal reporting channel indicated in the Procedure is not active;
- the Whistleblower has already made a Report to the channel indicated in the Procedure and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she made an internal Report through the channel provided for in this Procedure, the Report would not be acted upon or the Report could result in the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the Violation to be reported may constitute an imminent or manifest danger to the public interest.

For the use of this external reporting channel or the use of public disclosure, see the guidelines and the official ANAC website.

11. INFORMATION AND TRAINING

Information on this Procedure shall be made accessible and available to all and published in a dedicated section of the corporate website.

Information on the Procedure is also made available at the recruitment stage.

Training on whistleblowing and, in general, on the provisions of this Procedure, is, in addition, included in the personnel training plans provided by the Company regarding compliance.