

Uteco Converting S.p.A

**Procedure for the Management of Reports of
Offenses and Protection of the Whistleblower
(so-called Whistleblowing)**

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1. PURPOSE OF THE PROCEDURE AND REGULATORY BACKGROUND

This procedure applies to Uteco Converting S.p.A. (“Uteco” or the “Company”) and aims to implement and regulate a system of whistleblowing within the scope of the activity carried out by the Company. In particular, the procedure implements the provisions of Legislative Decree March 10, 2023, no. 24 (the “Whistleblowing Decree”) 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 work context.

The reporting system regulated here also has relevance for the purposes of Legislative Decree No. 231 of June 8, 2001, which, with regard to internal reporting, applicable sanctions and the prohibition of retaliation in relation to the same, refers to the aforementioned Decree.

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 provisions, the procedure was also drafted taking into account the provisions of:

1. Uteco's Code of Ethics (hereinafter, “Code of Ethics”), in the pro tempore version in force;
2. Model of organization, management and control adopted by Uteco in the pro tempore version in force.

2. DEFINITIONS

“ANAC”	the National Anticorruption Authority
“Privacy Code”	the Legislative Decree 196 of June 30, 2003 (“Code on the Protection of Personal Data”), which provides for the protection of persons and other subjects with respect to the processing of personal data
“Decree 231”	the Legislative Decree No. 231 of June 8, 2001, as amended and supplemented
“Whistleblowing Decree”	the legislative decree March 10, 2023, No. 24
“Recipient”	means the Reporting Manager as identified below
“Directive”	the Directive (EU) 2019/1937
“GDPR”	the 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 and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation)
“Facilitator”	a natural person who assists the Whistleblower in the process of making the Report, operating within the same work context and whose assistance must be kept confidential (these are individuals who having a qualified connection with the Whistleblower could suffer retaliation because of said connection)
“Whistleblowing Manager”	means T2 Advisory S.r.l., recipient and manager of Whistleblowing Reports, with the obligation of confidentiality on the information acquired
“Model 231”	the organization and management model, provided for in Decree 231, adopted by the Company
“Supervisory Body”	the supervisory body established pursuant to Decree 231 and its individual members

**“Procedure” or
‘Whistleblowing
Procedure’**

this procedure adopted by the Managing Director and illustrated to the Board of Directors on 21/12/2023

“Whistleblower(s)”

those who have the right to make a Whistleblowing Report pursuant to the Whistleblowing Decree and, in general, this Procedure, including employees, collaborators, shareholders, persons exercising (even on a mere de facto basis) 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 probationary workers, candidates for employment relationships and former employees

“Whistleblowing Report”

or ‘Report’ the report submitted by a Whistleblower pursuant to the principles and rules set forth in this Procedure

**“Anonymous
Whistleblowing
Report” or “Anonymous
Report”**

Whistleblowing Reports that do not contain details that enable or could enable, even indirectly, the identification of the Whistleblower

“Person Involved”

the natural or legal person mentioned in the Report as the person to whom the Breach is attributed or as a person otherwise implicated in the reported Breach

“Connected Persons”

the persons for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable and who are: (i) facilitators; (ii) persons in the same work context as the Whistleblower and who are related to the Whistleblower by a stable affective or kinship relationship within the fourth degree; (iii) colleagues of the Whistleblower who work in the same work context and who have a habitual and current

relationship with the Whistleblower; (iv) entities owned by or for which the Whistleblower works or entities that operate in the same work context.

3. OBJECTIVE SCOPE

The violations that can be reported pursuant to 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. Uteco), of which the Reporting Person has become aware in the Uteco 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) relating to the following sectors:
 - (a) public procurement;
 - (b) services, products and financial markets and prevention of money laundering and financing of terrorism;
 - (c) product safety and compliance; transportation safety;
 - (d) environmental protection;
 - (e) radiation protection and nuclear safety;
 - (f) food and feed safety and animal health and welfare;
 - (g) public health;
 - (h) consumer protection;
 - (i) privacy and personal data protection and network and information system security;
3. acts or omissions affecting the financial interests of the European Union, as set forth in the Whistleblowing Decree;
4. acts or omissions concerning the internal market, including violations of the European Union's 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 frustrates the object or purpose of the provisions set forth in the Union Acts in the areas indicated in numbers 2), 3) and 4).

The Procedure also takes into consideration - and therefore may be the subject of Reports - unlawful conduct relevant under Uteco's Code of Ethics that does not fall under the offenses referred to in the Whistleblowing Decree indicated above (the “Code of Ethics Reports”).

Although the Code of Ethics Reports do not fall within the scope of the Whistleblowing Decree - in order to make the internal reporting process more homogeneous (for all types of reports under Uteco's internal control system) and with a view to greater protection of the Whistleblowers - the Procedure also takes into consideration this type of report, making appropriate differences where necessary. Therefore, within the Procedure are highlighted, from time to time, the provisions that are not considered applicable to Code of Ethics Reports.

The cases referred to in this Paragraph are also referred to hereinafter as the "Violations."

4. INTERNAL REPORTING CHANNEL

In compliance with the provisions of the Whistleblowing Decree, the Company has activated the following internal reporting channel which, through a specific platform adopted by Uteco, allows for the computer-based sending of reports in written and oral form and guarantees - also through encryption tools - the confidentiality of the identity of the Reporting Party, 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:

utecoconverting.openblow.it

The platform is accessible through Uteco's website, through the appropriate section

ITALIAN <https://www.uteco.com/it/azienda/whistleblowing>
ENGLISH <https://www.uteco.com/en/company/whistleblowing>

It is also possible to send a report in oral form through a voice messaging system accessible at the following number:
[+390459090002](tel:+390459090002)

Anonymous Whistleblowing Reporting is allowed.

Through the platform, the Whistleblower also has the option of requesting a direct meeting with the Whistleblowing Manager, set within a reasonable period of time.

In this regard, it should be noted that the platform allows for the possibility for the Whistleblower to remain in contact with the Whistleblowing Manager

during the handling of the Anonymous Whistleblowing Report, being able to provide clarifications and/or documentary additions through a messaging system that guarantees their anonymity.

Nonetheless, it should be borne in mind that sending an Anonymous Whistleblowing Report could make the investigation of the reported conduct and the interlocutions between the Reporting Manager and the Whistleblower more difficult, and thus affect the usefulness of the Report itself.

At the end of the submission of the report, a 16-digit code is issued to the reporter, which is necessary to access his or her report again for the purpose of verifying the outcome or any communications or requests for supplementation by the Reporting Manager. The reporter's identification data, report data, report content and any attached documents are stored within the platform and accessible only by the Reporting Manager.

Alternatively, it is also possible to submit reports in paper form:

- by regular mail to the address: Via delle Grazie No. 3, 25122 Brescia, Italy;
 - using the special box located in the plant near the clock for stamping.
- In this case The report must be placed in two sealed envelopes: the first containing the report, the second, optional, with the identifying data of the reporter together with a photocopy of the identification document, so as to separate the identifying data of the reporter from the report. Both envelopes should then be placed in a third sealed envelope that bears on the outside the words “confidential to the Reporting Manager”.

Normally, the report should contain the following:

- the identity of the person making the report;
- the clear and complete description of the facts being reported;
- the circumstances of time and place in which the facts were committed;
- the generalities or other elements that make it possible to identify the individuals who have carried out the reported facts;
- the indication of any other persons who may report on the reported facts;
- the indication of any documents that may confirm the substantiation of such facts;

any other information that may provide useful feedback about the existence of the reported facts.

5. RECIPIENT OF THE INTERNAL REPORTING CHANNEL

The Company has identified the company T2 Advisory S.r.l., based in Brescia, via delle Grazie n.3, as the Recipient and Manager of Reports.

For any Reports of facts in which the Reporting Manager is directly involved, the attributions, competences and powers of the same are transferred to the [Board of Statutory Auditors/President of the Board of Statutory Auditors], which handles such Reports in compliance with this Procedure.

6. MANAGEMENT OF INTERNAL REPORTING

6.1. Preliminary verification of the Report

Upon receipt of the Report, the Reporting Manager:

- a) issues the Reporting Officer with an acknowledgement of receipt of the Report within seven days from the date of receipt;
- b) carries out a preliminary analysis of its contents, if deemed appropriate by the same with the support of specialized external consultants, in order to assess its relevance in relation to the scope of application of the Whistleblowing Decree and, in general, the Procedure;
- c) dismisses the Report if it deems 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 referable to the typified Violations;
 - ascertained generic content of the report of wrongdoing such as not to allow the understanding of the facts, or report of wrongdoing accompanied by inappropriate or irrelevant documentation such as not to allow the understanding of the very content of the Report;
 - production of only documentation in the absence of the report of wrongful conduct.
- d) In such a case, the Reporting Manager, pursuant to the provisions of the Whistleblowing Decree and Paragraph 6.2. of this Procedure, shall take care to justify in writing to the Reporting Party the reasons for the dismissal;
- e) where the Report is not filed, shall promptly involve the Supervisory Board, in order to assess - in a joint session - whether or not the Report qualifies as a Whistleblowing 231 or as a Code of Ethics Report and should therefore be handled by the Reporting Manager in consultation and with the support of the Supervisory Board, in accordance with the provisions of the 231 Model and this Procedure;
- f) takes charge of the management of the Whistleblowing.

- g) As provided for in Article 4, of the Whistleblowing Decree, a Report submitted to a person other than the Whistleblowing Manager must be immediately (within seven days) forwarded to the Whistleblowing Manager, simultaneously notifying the Whistleblower.**

6.2. Management of the Report

The handling of the Report shall be in accordance with the provisions of this Procedure. In handling the Whistleblowing, the Whistleblowing Manager performs the following activities:

- a) maintains interlocutions with the Whistleblower and - if necessary - requests additions 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) provides feedback to the Reporting within three months from the date of the notice of receipt of the Reporting or, in the absence of such notice, within three months from the expiration of the seven-day period from the submission of the Reporting.**

In relation to Reports 231 and Code of Ethics Reports, the Reporting Manager exercises the above activities by involving the Supervisory Board. In this case, the meetings of the Supervisory Board also take place through the platform, in compliance with the confidentiality requirements of the Whistleblowing Decree and this Procedure.

The Whistleblowing Manager has the right to request the support of internal functions or specialized external consultants, in compliance with the confidentiality requirements of the Whistleblowing Decree and this Procedure.

The Whistleblowing Manager is also entitled to request clarifications and/or additions from the Involved Person during the performance of the Whistleblowing management activities.

It is also without prejudice to the possibility for the Reporting Person to provide further information in the event that the fact that is the subject of the Whistleblowing is continued, interrupted or even aggravated.

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

6.3. Internal investigation activities

The Report Manager in order to assess a Report may carry out the appropriate internal investigations necessary either directly or by engaging - subject to the obligation of confidentiality - a person internal or external to the Company. In relation to Whistleblowing 231 Reports and Code of Ethics Reports, the Whistleblower Manager carries out these activities by involving the other members of the Supervisory Board.

The Reporting Manager collects the information and/or documents by means of the platform, which allows the creation of a file for each case, in which the information and documentation inherent to each Reporting is stored.

6.4. Closure of the Report

The evidence gathered during internal investigations is analyzed to understand the context of the Report, to determine whether a Breach relevant under this Procedure and/or the Whistleblowing Decree has actually occurred, as well as to identify disciplinary measures, appropriate measures to remedy the situation that has arisen and/or to prevent such a situation from recurring in the future.

In addition, where it has been established that a Violation has been committed, the Reporting Manager - or the Supervisory Board with reference to Whistleblowing 231 and Code of Ethics Reports - may:

- a) proceed to institute sanctioning proceedings against the Person Involved, in compliance with the regulations, any applicable collective bargaining agreement and the 231 Model;**
- b) assess – also together with the other competent corporate functions – the opportunity to initiate disciplinary proceedings against the Whistleblower, in the case of Reports in relation to which bad faith and/or merely defamatory intent are ascertained, confirmed also by the groundlessness of the Report itself**
- c) agree with the Board of Statutory Auditors concerned with particular Reports – concerning matters relating to complaints pursuant to Article 2408 of the Italian Civil Code (complaints by shareholders) – any initiatives to be taken before the closure of the Report itself;**
- d) agree together with the corporate function affected by the Violation, any action plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.**

6.5. Communication of results and reporting

The results of the management activities of the Reports received and not filed, including the verifications carried out and any sanction measures taken, are summarized within a report, sent annually by the Reporting Manager, to the Board of Directors of the Company.

Notwithstanding the foregoing, the Supervisory Board, as part of the periodic reporting required by the 231 Model, provides the Company's Board of Directors, on a [yearly] basis, with a report of the 231 Reports and Code of Ethics Reports received and not filed, containing the results of the analyses, including the adoption (or non-adoption) of disciplinary measures by the Company.

The above reporting is carried out in compliance with the confidentiality obligations set forth in the Whistleblowing Decree.

7. PROTECTION MEASURES

7.1. Protective measures to protect the Whistleblower

Whistleblowing Reports must be made in good faith, 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 7.1. and Section 7.2.

- **The Whistleblowing Decree provides for the following protective measures against the Whistleblower and Connected Persons:**
- **prohibition of retaliation on account of a Whistleblowing;**
- **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 methods of reporting and regulatory provisions in favor of the Whistleblower and the Involved Person;**
- **protection from retaliation, which includes:**
 - **the possibility of communicating to ANAC the retaliation one believes to have suffered as a result of a Reporting;**
 - **the provision of nullity of acts taken in violation of the prohibition of retaliation, which can also be enforced in court;**
- **limitations of liability in the event of disclosure (or dissemination) of violations covered by the obligation of secrecy, except in the case of classified information, professional and medical secrecy and secrecy of the deliberations of judicial bodies, for which the application of the relevant regulations remains firm, or relating to the protection of copyright or the protection of personal data or information on violations that offend the reputation of the person involved or reported, if**

- at the time of the disclosure (or dissemination) there were reasonable grounds for believing that it was necessary to disclose the Breach; and
- the conditions set forth in Section 7.2 below existed;
- limitations of liability, unless the act constitutes a crime, for acquiring or accessing information on Violations;
- sanctions (as set forth in this Procedure, within Par. 10).

7.2. Conditions for the application of protective measures

The protection measures listed above apply to the Reporting Party and Connected Persons provided that:

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

The protective measures also apply in the case of Anonymous Reporting, if the Whistleblower was subsequently identified and retaliated against. In particular, retaliation refers to the cases provided for in Article 17 of the Whistleblowing Decree, including the following cases, which are listed below by way of example only:

- a) dismissal, suspension or equivalent measures;
- b) change of duties;
- c) non-renewal or early termination of a fixed-term employment contract;
- d) discrimination or otherwise unfavorable treatment;
- e) early termination or cancellation of a contract for the provision of goods or services.

Communications of retaliation suffered, or alleged to have been suffered, must be transmitted exclusively to ANAC. In order to acquire preliminary elements necessary to ascertain the retaliation, the ANAC may make use of the collaboration of the National Labour Inspectorate, without prejudice to the exclusive competence of the ANAC as regards the assessment of the elements acquired and the sanctions to be imposed.

It is important, therefore, that those who have suffered retaliation do not transmit the communication to parties other than ANAC so as not to nullify the protections that Legislative Decree no. 24/2023 guarantees, first and foremost, confidentiality. Where, by mistake, the Company is the recipient of

a retaliatory communication, it is required to ensure the confidentiality identity of the person who sent it and to transmit it to ANAC, giving notice of such transmission to the person who made the communication. communication. Persons who have suffered retaliation are entitled to be reinstated in their place of work.

This Par. 7 does not apply in the case of Code of Ethics Reports, for which the provisions set out in the Code of Ethics are applicable. for which the provisions of the Code of Ethics adopted by Uteco apply instead, in the pro tempore version.

8. CONFIDENTIALITY OBLIGATIONS REGARDING THE IDENTITY OF THE REPORTER

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

With reference to the following specific confidentiality obligations, it should also be considered that:

- **in criminal proceedings, the identity of the Whistleblower is covered by secrecy in the manner and within the limits set forth in Article 329 of the Code of Criminal Procedure;**
- **In disciplinary proceedings:**
 - (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) where the disciplinary charge is based, in whole or in part, on the Reporting and the knowledge of the identity of the Reporting Party is indispensable for the defense of the accused, the Reporting shall be usable for the purposes of the disciplinary proceedings only if the Reporting Party expressly consents to the disclosure of its identity. In such a case, notice shall be given to the Reporter by written communication of the reasons for the disclosure of the confidential data.**

9. DATA PROTECTION

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

The Company has defined its own 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 external vendors 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 Article 28 of the GDPR.

Persons competent to receive or act upon Reports under this Procedure must be authorized to process personal data related to Reports pursuant to Articles 29 and 32 of the GDPR and Article 2-quaterdecies of the Privacy Code. Reporting Persons and Involved Persons must be provided with appropriate information pursuant to Articles 13 and 14 of the GDPR.

With reference to the exercise of the data subject's rights and freedoms, in the event that the data subject is the Involved Person, the rights under Articles 15 to 22 of the GDPR may not be exercised (with a request to the Data Controller or with a 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 Privacy Code 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 Involved Person (including the right of access) may be exercised to the extent that the applicable law permits and following an analysis by the bodies in charge, 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 on the subject.

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.

10. SANCTIONS

A fine (from 10,000 to 50,000 euros) shall be imposed on anyone who is responsible for any of the following conducts:

- **engaging in acts of retaliation against the Reporting Person or Connected Persons in connection with Reporting;**
- **obstruction or attempted obstruction of the making of the Report;**
- **violation of the confidentiality obligations set forth in the Whistleblowing Procedure and 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 failure to comply with the Whistleblowing Decree;**
- **failure to verify and analyze the Reports received.**

For all the conduct listed above, the disciplinary sanctions set forth in the 231 Model are, in addition, applicable.

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 report to the judicial authority or (ii) civil liability, for the same title, in cases of malice or gross negligence. In this case, there is also provision for the application of fines of 500 to 2,500 euros by the ANAC.

This Par. 10 does not apply in cases of Code of Ethics Reports, for which the provisions of the Code of Ethics adopted by Uteco, in the pro tempore version, apply instead.

11. EXTERNAL REPORTING CHANNEL

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

- 1. offenses that fall 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 financing of terrorism; product safety and compliance; transport 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 security of networks and information systems;**

2. acts or omissions affecting the financial interests of the European Union;
3. acts or omissions concerning the internal market, including violations of the European Union's 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 rules;
4. acts or conduct that frustrates the object or purpose of the provisions of Union acts in the areas indicated in the previous numbers.

It should be noted that 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 the same has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she made an Internal Report through the channel set forth in this Procedure, the Report would not be followed up or the Report could result in the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the Breach to be reported may pose an imminent or obvious danger to the public interest.

Please refer to the guidelines and ANAC's official website for the use of this external reporting channel or the use of public disclosure.

This Par. 11 does not apply in cases of Code of Ethics Reporting.

12. INFORMATION AND TRAINING

Information on this Procedure is made accessible and available to all, made easily visible in workplaces and also published in a dedicated section of the company website. Information on the Procedure is also made available when an employee is hired.

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 on compliance.