



Whistleblowing Management

DEDALUS GROUP POLICY

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1 LEGISLATIVE BACKGROUND



In compliance with the provisions of Directive (EU) 2019/1937 - which provides for shared minimum standards aimed at ensuring a high **level of protection** for **individuals** who **report** violations of European Union law - as well as additional relevant international standards, Dedalus Group has adopted a **Reporting System**, which allows for the management of reports, including anonymous ones, received both in Italy and abroad from its subsidiaries.

2 OBJECTIVES OF THE REPORTING SYSTEM



The Reporting System has the following objectives:

- **To promote** a work environment in which the Reporters feel comfortable to report, in an impartial and objective way and in good faith, concerns about facts that they consider to be violations of the law or of good professional practices;
- **Facilitate** the disclosure of such facts to stop them and prevent them from happening again and, if necessary, to apply appropriate sanctions;
- **Protect** the Whistleblower;
- **Limit** the flow of information on Whistleblowing, until the alleged violation has been verified (principle of the presumption of innocence) and adequately sanctioned;
- Allow the Dedalus Group to **maintain** the **trust** of its collaborators and stakeholders, preventing or remedying any illegal behavior or misconducts reported.

3 WHO CAN RAISE A CONCERN



Persons who can make Reports are:

- the **members** of the administrative, management or control board of the Company, including members without executive powers;
- **paid and unpaid employees**, collaborators, volunteers and trainees;
- the **legal representatives** and all those who act in the name and on behalf of the Company;
- **external personnel**, who have a business or interest relationship with the Company (such as suppliers, consultants, agent / or brokers, etc.) and / or their subsidiaries in any capacity (e.g., subcontractors);
- **all those** who are aware of any suspicious facts and violations of the internal control system, or of Dedalus' corporate policies and procedures.

4 WHAT CAN BE REPORTED?



It is possible to report:

VIOLATIONS of the **Dedalus Group Code of Ethics**

VIOLATIONS of **European Union law** and **applicable international law**

VIOLATIONS of **additional laws** or **regulatory obligations** imposed **by local regulations**

VIOLATIONS of the provisions contained in the **231 Model**, if applicable

ACTIONS or **OMISSIONS** carried out in **violation** of **company procedures / policies**

Reports must be **well-founded** and in **good faith**, therefore, based on **precise** and consistent elements that led the Reporting Party to have a well-founded suspicion about the truthfulness of the object of the Report.

Reports are secure in terms of **confidentiality** and **discretion**.



A Whistleblower is required to:

- ✓ **DESCRIBE** with precision and accuracy the **facts** that are the object of the Report;
- ✓ **INDICATE** the Reported Person as the person(s) responsible for the violation(s) which are the object of the Report, as well as any other people involved and / or who may report on the facts;
- ✓ Describe the **circumstances** of **time** and **place** in which the facts which are the objects of the Report occurred;
- ✓ Disclose any **personal interest** in the Report;
- ✓ **ATTACH** all **available documents** that can confirm the reliability of the facts that are the object of the Report;
- ✓ **PROVIDE** all the **elements** useful to **recreate** the facts and to **check** the validity of the Report.

5 WHISTLEBLOWING RECIPIENTS

The Group Dedalus Reporting System ensures the **transmission** of the Reports, according to the procedures set out in this Procedure, to the **Designated Function**¹.

Designated Function has the task to:

- ✓ **VERIFY** the validity of the Report;
- ✓ **MANAGE the Reports** (or follow up on them);
- ✓ **MANTAIN communication** with the reporting person.

Based on the nature of the Report received, the Designated Function may request the involvement of other company functions on the basis of their respective competences and responsibilities, in compliance with the security criteria and guaranteeing the confidentiality of the Report, pursuant to this Procedure.

¹ Compliance and Legal Department.

When the Report concerns violations attributable to Group Affiliates, the Designated Function² may also involve the management in the process of analysis and management of the Report of the individual Affiliate and / or the competent local functions, so that the appropriate actions and measures are adopted in cooperation with the Function involved.

6 HOW TO SUBMIT A REPORT



Reporters can **send** the Report through one of the following channels:

- in **written form** through the **SECURE PORTAL** - dedalus.integrityline.com- accessible from the Dedalus Group website and from the corporate intranet in the Corporate Compliance section. To facilitate the use of the portal, please refer to the Technical Manual published in the appropriate section of the company intranet.
- in **written form**, by **POST** to the Group's legal head office on plain paper or by filling out the specific form;
- in **oral form**, through the **SECURE PORTAL** - dedalus.integrityline.com- accessible from the Dedalus website (or other websites of the Group's Affiliates) using the option that allows you to record a voice message

The Reporter has the right to request a **direct meeting**, which will be organized within a reasonable period of time by the Designated Function and will be recorded on a durable file.

7 CONFIDENTIALITY OF THE REPORTER

The reports are safe in terms of **confidentiality** and **discretion**, the Dedalus Group will always protect the person who made the Report from any type of retaliation in accordance with applicable law.

Anonymous reports are allowed, unless otherwise provided for by local legislation, and will be considered provided that the factual elements of the Report are sufficiently detailed and allow the analysis to be carried out without needing further details from the Reporter.

The Dedalus Group, through the dedalus.integrityline.com portal, protects the anonymity of those who report information on alleged violations and who do not want to disclose their identity.

The Reporter is subject, like the Designated Function³, to a strict **confidentiality obligation** for the entire duration of the Whistleblowing Management process. Violation of this obligation may result in disciplinary actions.

8 REPORT MANAGEMENT



² As well as the Supervisory Board (also the "SB"), appointed pursuant to Italian Legislative Decree 231/2001, if the report has an impact on the 231 Model of the Dedalus Group companies that have adopted it.

³ As well as the SB, the latter limited to cases in which it is involved in the management of the report.

The reports are processed only by the **Designated Function**⁴.

These individuals are subject to a strict **CONFIDENTIALITY obligation** throughout the whole process.

Confidentiality also covers the **identity** of the **author** of the Report, the person or persons concerned, and the information collected.

The Designated Function examines the reported facts and documents (if any) received and must:

within **7 days** from receipt of the Report; send a **notice** of receipt of the Report to the Reporter

contact the Reporter for a possible **interview** to receive **clarifications** and / or **additions** to the information and documents provided

contact anyone who may have information about the reported facts

carry out any other **investigation activities** considered appropriate for the purposes of **verifying** the Report

inform the **Group Chief HR Officer** of any ongoing investigations involving Dedalus employees

provide the whistleblower with **feedback** on the report within a maximum period of three months from receipt

While reviewing the Report, the Designated Function can use the help of **other company functions**, internal and / or of the various Affiliates involved and / or external consultants appointed, thus creating a specific work group, which will in any case be subject to the same responsibilities and independence requirements to which the Designated Function is subject.

9 INFORMATION TO THE REPORTED PERSON

The Designated Function has the task of **informing** the **Reported Person** so that they can exercise their rights:

- to respond to the Report
- to **review** and **challenge** the **accusations** against them, and
- to take such other steps and exercise such other rights in accordance with applicable law

provided that this is not incompatible with the need to correctly verify the facts covered by the Report and / or does not result in potential forms of retaliation against the Whistleblower.

10 END OF THE REPORTS MANAGEMENT PROCEDURES



Reports will be dismissed if, following the reports management procedure, they are deemed:

⁴ The Designated Function will assess the submission to the Supervisory Board of Reports that have an impact, even if only potential, on the 231 Model adopted by the Italian companies of Dedalus Group.

- unfounded
- outside the scope of the process described in this document
- **unverified** (also by virtue of the evidence obtained in accordance with the applicable legislation)

In this case, the Designated Function informs the Whistleblower of the conclusion of the procedure, and, if previously informed, also the Reported person.

If the Report is **unfounded** and carried out with **willful misconduct** or **gross negligence** by the Reporting Party, the Designated Function is required to inform the competent corporate disciplinary function of the circumstance, for any activation of a disciplinary procedure in compliance with applicable law.

If the Report received is **unclear** and / or **incomplete**, it will be **closed** within **6 months** from the date of the request for clarifications and / or additions if no sufficient clarifications and / or additions are received by that time.

If, on the other hand, the Report is deemed well **founded**, also by virtue of the evidence obtained in compliance with the applicable regulations, the Designated Function will:

- ✓ **INFORM the CEO** about the results achieved;
- ✓ **INFORM** the Reporter on the outcome of the procedure, and, if previously informed, also the Reported Person;
- ✓ **SEND a report** to the **HR** Function as the competent disciplinary function for the adoption of the necessary measures, according to the applicable contract and / or disciplinary system in accordance with applicable law⁵;
- ✓ **ARCHIVE** all the **documentation** relating to the Report and the analysis carried out, which must be kept for a period of **5 (five) years** from the closure of the Report, unless the applicable legislation provides otherwise.

Any **disciplinary** or **legal** measures will be adopted by Dedalus within the scope of the applicable legal provisions in accordance with applicable law⁶.

11 RETENTION OF THE DOCUMENTATION CONCERNING THE REPORTS



In order to facilitate the retention of the documentation relating to all Reports (including Reports that are dismissed as set out in Section 10 above), Dedalus has activated appropriate channels to **store** all types of documentation in compliance with the confidentiality requirements, as described below.

The **documentation supporting** the management of the report will be **managed** and **archived** through the **secure portal**. If this is not possible, the documentation will be **archived** in a specific folder located on the Dedalus **company server**, adopting the best technical standards for the **protection** of this folder, including: provision of daily backup forms, two-factor authentication procedure for access and specific safeguards against unauthorized access.

⁵ Also consulted the Supervisory Board if the violation consists of a violation of 231 Model and its annexes or in any case it is relevant under Italian Legislative Decree 231/2001 perspective.

⁶ Where the violation results in a breach of the 231 Model and its annexes or is in any case likely to result in an offense relevant to Italian Legislative Decree 231/2001, the Supervisory Board will also be heard, according to the procedures described in the 231 Disciplinary System adopted by the Company.

12 PROHIBITION OF RETALIATION

Any form of **retaliation** is strictly **prohibited**.

The Whistleblower who believes that he or she has suffered a form of retaliation, as a consequence of the report, can give notice to the relevant functions.

If the statement of a Form of Retaliation by the Whistleblower is considered well founded, Dedalus' Chief Executive Officer, having discussed with the Board of Directors, shall evaluate the taking of any **disciplinary measures** against the perpetrator of the retaliation.

13 TREATMENT OF PERSONAL DATA

The purpose of the collection and processing of **personal data** is to:

- **determine** the admissibility of the Reports;
- **verify** the facts and take any corrective measures;
- **allow** the Company to comply with its legal obligations and to **protect** its legitimate interests and those of its stakeholders.

The only **categories** of personal data that can be processed are:

- the **identity, functions** and **contact details** of the Reporter, the Reported Person, and other persons who receive or manage the Report;
- the reported **facts**;
- the elements collected as part of the **verification** of the reported facts;
- the verification process **report** and the **follow up** given to the Report.

The Designated Function must adopt all the **measures necessary** to **preserve** the **security** and more generally the **protection** of data, during their collection, their treatment, their storage, and communication.

The **data retention** period relating to documents archived with reference to the Reports is **5 (five) years**, unless the applicable legislation provides otherwise.

14 DOCUMENT REVISION HISTORY

14.1 Document Author(s)

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V. Paduano	Group Chief Risk & Compliance Officer

14.2 Document Reviewer(s)

R. Pietra	Group Chief Operating Officer
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14.3 Document Approver(s)

Board of Directors	Dedalus S.p.A.

14.4 Document Revision History

Version #	Date	Author	Main Change description (incl. section)
Final v1	22 nd April 2022	M.C. Argenton	Approval by Board of Directors
Version 2	Xx February 2023	V. Paduano	Minor changes aimed at adapting the Policy to the global context.