

Whistleblowing Management

GROUP DEDALUS POLICY

Approved by the Board of Directors
on 22nd April 2022



REFERENCE LEGISLATION

The need to adopt a **Reporting System** is part of the implementation by the Dedalus Group of an **Organization, Management and Control Model** designed to prevent the administrative liability of legal persons deriving from Legislative Decree 8th June 2001 no. 231 ("**Decree 231**").

- Law no. 179 of 30th November 2017, in fact, intervened on Decree 231, providing for the inclusion in the 231 Model adopted by the entities of a **system** for the **presentation** and **management** of **reports**.
- Directive (EU) 2019/1937 also states common minimum standards aimed at ensuring a high **level** of protection for **persons** who **report** violations of EU law.

In the Directive's perspective, the reporting systems provided for at national level will represent an effective way not only of strengthening the integrity of the internal transparency of companies, both public and private, but also the investigation of regulatory violations capable of infringing European Union law, contributing the dissemination of the principles of conduct and common values in the various Member States.



OBJECTIVES of the REPORTING SYSTEM

The Reporting System has the purpose of pursuing the following objectives:

- **To promote** a work environment in which the Reporters feel at ease in reporting, in a disinterested way and in good faith, inconveniences and concerns about facts that they consider violations of good professional practices or violations of the law, of which they may be personally aware;
- **Facilitate** the disclosure of such to allow to put an end to them and prevent them from happening again and, if necessary, to sanction them;
- **Protect** the Whistleblower;
- **Limit** the flow of information on Whistleblowing, until the supposed 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 potential irregularities reported.



WHO can MAKE a WHISTLEBLOWING

Persons who can make Reports are:

- the **members** of the administrative, management or control board of the Company, including members without executive positions;
- **paid and unpaid employees**, collaborators, volunteers and trainees;
- the **attorneys** and all those who act in the name and on behalf of the Company;
- **personal external** to the Company, who have a business or interest relationship with it (such as, for example, suppliers, consultants, agent / or brokers, etc.) and / or subjects subordinated to them in any capacity (e.g., subcontractors);
- **all those** who are aware of suspicious facts and any violations of the internal control system, of the corporate policies and procedures of Dedalus and / or of the Associates.



WHAT can be REPORTED?

It is possible to report:

VIOLATIONS of the Group Dedalus **Ethics Code**

VIOLATIONS of the **European Union law**

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

VIOLATIONS of the provisions contained in **231 Model**

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

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

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



Whistleblower is required to:

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

WHISTLEBLOWING RECIPIENTS

Group Dedalus Reporting System provides for the **transmission** of the Reports, according to the procedures provided for in this Procedure, to the **Designated Function** – e.g Compliance and Legal Departments -and the **SB** of the Company.

Designated Function and the SB have the task of:

- ✓ **VERIFY** its validity;
- ✓ **PROVIDE** for their **management** (or follow up on them);
- ✓ **MANTAIN communication** with the reporting person.

Based on the nature of the Report received, the Responsible Function and the Supervisory Board 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.

When the Report concerns violations attributable to Group Affiliates, the Designated Function (and the SB only if the report has an impact on the 231 Model of Dedalus) 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 together with the same Function.



TRASMISSION of 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 **MAIL** 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 by the Designated Function and will be recorded on a durable file.

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 if reported in good faith.

Anonymous reports are allowed, unless otherwise provided for by local legislation, and are taken into consideration, obviously on the assumption that the factual elements of the Report are sufficiently detailed and allow the analysis to be carried out even without comparison with the Reporting party.

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

The Reporter is subject, like the Designated Function and the SB, to a strict **confidentiality obligation** for the entire duration of the Whistleblowing Management process. Violation of this obligation may result in the application of disciplinary sanctions against him.



REPORTING MANAGEMENT

The reports are processed only by the **Designated Function** and by the members of the **SB**. These individuals are subject to a strict **CONFIDENTIALITY obligation** both in **collecting** the Report and related **information**, and in **communicating** and **saving** them

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

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

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

carry out a hearing of any other **subjects** who may relate on the reported facts

carry out any other **verification** and **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

In carrying out the activities of ascertaining the Report, the Designated Function and the members of the SB can use the help of **other company functions**, internal and / or of the various Affiliates involved and / or external consultants appointed if necessary, 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 and the members of the SB are subject.

INFORMATION to CONCERNED PERSON

The Designated Function has the task of **informing** the **Reported Person** so that he can exercise his right:

- of **defense**
- compliance with the **adversarial principle**
- the right to **examine** and **challenge** the **accusations** against him,

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



END of REPORTING MANAGEMENT OPERATIONS

Reports will be closed which, following the **analysis** operations, are considered:

- **unfounded**
- **not relevant**
- **not verified** (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 checks, 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.

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 not sufficiently received.

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 has the task of:

- ✓ **INFORM the CEO** about the results achieved;
- ✓ **Inform** the Reporter of the **conclusion** of the analyzes, and, if previously informed, also the Reported;
- ✓ **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, having also heard the SB if the violation represents a violation of 231 Model and its annexes or in any case the same has relevance from the point of view of Decree 231;
- ✓ **ARCHIVE** all the **documentation** relating to the Report and the analyzes carried out, which must be kept for a period of **5 (five) years** from the closure of the Report, unless the applicable legislation provides for a different term.

Any **disciplinary** or **legal** measures will be adopted by Dedalus within the scope of the applicable legal provisions. Where the violation integrates a violation of 231 Model and its annexes or in any case is likely to integrate a case relevant to Decree 231, the Supervisory Body will also be heard, in the manner described in the 231 Disciplinary System adopted by the Company.



CONSERVATION of the DOCUMENTATION concerning the REPORTS

In order to facilitate the conservation of the documentation relating to the, even potential, Reports, Dedalus has activated appropriate channels to **save** 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.

PROHIBITION of RETORSION

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

The Whistleblower who believes that he has suffered a form of retaliation, as a consequence of the report, can give notice to the competent subjects.

If the statement of a Form of Retaliation by the Whistleblower is considered well founded, the Chief Executive Officer of Dedalus, having heard the Board of Directors, evaluates the start of any **disciplinary measures** against the perpetrator of the retaliation.

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, 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 useful** 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 in any case archived with reference to the Reports is **5 year**.

REFERENCE POLICY

This document aims to offer a high-level view of the Group Reporting system, although not expressly indicated within it, please refer to Procedure “Dedalus Group Whistleblowing Management” approved on 22/04/2022 by the Board of Directors.