

# Whistleblowing Information Policy

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## Premise

Whistleblowing is the reporting system through which a subject contributes or may contribute to highlighting risks and/or potentially harmful situations, such as violations or unlawful conduct.

In line with the provisions of Legislative Decree no. 24 of March 10, 2023, the Company has adopted a system for managing reports of unlawful conduct and violations (the so-called whistleblowing) and an internal channel for submitting such reports, of which the following general principles are outlined.

### 1. The internal reporting channel: general principles

#### 1.1 Who can report

The reporter is the person who reports or discloses information about unlawful conduct or violations ("Reporter") acquired in the course of their work or professional activities in relation to the Company, regardless of the nature of such activities or whether the employment relationship has ended, not yet started, or is in a trial period.

This includes the following individuals who provide services to the Company or operate in relation to it:

- Subordinate workers (including those with atypical contracts, part-time and fixed-term contracts, as well as those with an agency contract, trainees, and volunteers, whether paid or not);
- Collaborators, self-employed workers, freelancers, and consultants;
- Shareholders, members of governing bodies, control or supervisory bodies, or representative bodies of the Company, even if such roles are exercised as a matter of fact.

#### 1.2 What can be reported

Reports may concern:

- Unlawful conduct and crimes potentially relevant under Legislative Decree 231/01;
- Violations of the Company's Code of Ethics and Conduct and Model, if applicable;
- Violations of national laws (criminal, civil, accounting, and administrative offenses);
- Violations of EU laws (offenses committed in violation of European regulations, including but not limited to: public contracts; financial markets, services, and products; anti-money laundering and counter-terrorism financing; transport safety; environmental protection; public health; consumer protection; privacy and data protection; network and information systems security);
- Acts or omissions that harm the financial interests of the EU (e.g., fraud, corruption, or any other illegal activity related to EU spending);
- Acts or omissions relating to the internal market, which undermine the free movement of goods, people, services, and capital (e.g., violations of competition laws, state aid, and corporate taxation);
- Acts or conduct that undermine the purpose or objective of EU regulations in the above-mentioned sectors.

#### 1.3 What should not be reported

The following should not be reported via the whistleblowing system and will therefore not be protected:

- Information obtained through "hearsay" (e.g., rumors, mere suspicions, or assumptions) or reported by another individual, i.e., not directly learned, as well as reports of violations that are clearly unfounded or already publicly known;
- Reports of unlawful conduct or violations that are not sufficiently substantiated to allow for an investigation (e.g., the offense committed, the period of occurrence, the individuals or organizational units involved);

- Groundless reports made with the intent to harm or damage the person or people reported or the Company;
- Facts related to the private life of the reported person;
- Complaints, claims, or requests related to personal interests of the Reporter that pertain solely to their individual employment or work relations;
- Reports of unlawful conduct or violations already addressed by mandatory EU or national acts;
- Reports concerning unlawful conduct or violations related to national security or defense-related contracts, unless such aspects fall under relevant EU law.

#### 1.4 The content of the report

All reports must contain precise and consistent factual elements that allow for the necessary and appropriate verification to ascertain the veracity of the reported facts. Specifically:

- A clear and complete description of the facts being reported;
- The time and, if known, the location in which the reported facts occurred;
- The identity of the individual(s) responsible for the reported conduct, if known, or other elements that allow for the identification of the person(s) who carried out the actions (e.g., position or sector in which they work);
- Any documents that may confirm the validity of the reported facts;
- Any other information that may provide useful evidence regarding the existence of the reported facts (e.g., other individuals potentially aware of the facts or who could confirm them).

#### 1.5 Anonymous reports

To encourage the disclosure of unlawful conduct or violations, anonymous reports will be considered as long as they are adequately substantiated.

#### 1.6 Who receives the reports through the internal channel

Reports submitted through the internal channel are directed to the Report Manager, an external individual to the Company, specifically appointed and named by the Board of Directors, who possesses the necessary skills to manage the report correctly.

The Report Manager provides feedback to the Reporter regarding the outcome of the report as stipulated by Legislative Decree 24/2023, and specifically sends the Reporter an acknowledgment receipt within 7 days of receiving the report, and provides feedback within the subsequent 3 months.

#### 1.7 How to report

##### 1.7.1 Reports to the Report Manager

- Report in writing or by voice message via a dedicated online platform accessible through web, computer, tablet, or smartphone at the following web address: <https://sterchelegroup.com>, which uses encryption tools to ensure the confidentiality of the Reporter's identity, the content of the report, and the associated documentation;
- Written report through sealed envelopes addressed to the Report Manager;
- Direct meeting between the Reporter and the Report Manager, upon the Reporter's request.

## 1.8 The handling of reports

Reports are managed in accordance with the provisions of Legislative Decree 24/2023, as well as the principles of impartiality, confidentiality, and personal data protection regulations, to verify the truthfulness of the report.

### 1.8.1 Protections for the Reporter

Confidentiality is guaranteed at all stages of handling and processing the report, including the identity of the Reporter, the persons involved or mentioned in the report, as well as the facts described, the contents of the report, and the related documentation, in compliance with Legislative Decree 24/2023.

Legislative Decree 24/2023 prohibits retaliatory or discriminatory acts, whether direct or indirect, against the Reporter for reasons related, directly or indirectly, to the report.

Protections are also extended, under this Decree, to:

- The facilitator (a person who assists the Reporter in the reporting process);
- Individuals in the same workplace as the Reporter, who have a stable emotional or family relationship up to the fourth degree of kinship;
- Co-workers of the Reporter in the same workplace, with whom the Reporter has a habitual and ongoing relationship.

### 1.8.2 Protections for the reported person

The Company also provides protective measures for the reported person during the investigation to prevent the whistleblowing system from being abused by malicious Reporters.

## 1.9 Sanctions

In addition to sanctions imposed by the National Anti-Corruption Authority ("ANAC") under Legislative Decree 24/2023, the following conduct will result in sanctions:

- Violations of the Reporter's protection measures regarding the right to confidentiality;
- Retaliatory or discriminatory behavior, direct or indirect, by anyone (members of governing bodies, managers, and subordinates) against the Reporter, linked directly or indirectly to the report, as well as obstructing the reporting process;
- Conduct where an individual knowingly or through gross negligence submits false, defamatory, or malicious reports (in the case of judicial confirmation, including first-instance conviction, for defamation or slander committed via the report);
- Unlawful conduct and/or violations committed by the individuals reported;
- Omissions in the verification and analysis of reports received by the person designated to receive and handle the reports.

## 2. Other reporting channels

While Reporters are primarily encouraged to use the internal reporting channel of the Company, Legislative Decree 24/2023 also provides for additional reporting channels under certain conditions.

### 2.1 External reporting channel

The Reporter can submit an external report via the ANAC channel (<https://www.anticorruzione.it/-/whistleblowing>), under the conditions and procedures set by Legislative Decree 24/2023.

### 2.2 Public disclosure

The Reporter can make a public disclosure via the press or electronic media or other dissemination channels that can reach a wide audience, under the conditions and procedures set by Legislative Decree 24/2023.