

PROCEDURE FOR THE MANAGEMENT OF REPORTS OF UNLAWFUL CONDUCT

PURSUANT TO LEGISLATIVE DECREE NO. 24 OF 10 MARCH 2023

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FOREWORD

The rules on *whistleblowing* were comprehensively reorganised by Legislative Decree No. 24 of 10 March 2023 (hereinafter also the "Decree"), which transposed Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. In addition to strengthening the protection of persons who make reports, complaints or public disclosures (the latter being a newly introduced instrument, *ex novo*), the Decree extends protection to persons other than the reporting person who, in some way, support them.

The main changes introduced by Legislative Decree No. 24/2023 are the following:

- the extension of the subjective scope of the rules to private-sector entities;
- the broadening of the range of persons (natural persons) entitled to protection for reports, complaints or public disclosures;
- the broadening of the objective scope of the conduct that constitutes breaches subject to reporting, complaint or disclosure for which the right to protection arises, as well as the distinction between what is and what is not protected;
- the provision and regulation of three reporting channels and of the conditions for accessing them: internal (within the entities); external, managed by ANAC; and public disclosure through the press or *social media*;
- the provision of different reporting methods, which may be made orally as well as in writing;
- the regulation of confidentiality obligations and of the processing of personal data received, managed and communicated by and to third parties;
- the clarification of what is meant by retaliation;
- the specification of the protection measures for reporting persons and for those who report having been subject to retaliatory measures;
- the provision of support measures for reporting persons, which may be made available free of charge by third-sector entities with adequate expertise;
- the revision of the penalty system applicable by ANAC and by private-sector entities.

Following the issue of the Decree, ANAC drew up the "Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national laws", approved by Resolution No. 311 of 12 July 2023 and Resolution No. 478 of 26 November 2025 (hereinafter also the "ANAC Guidelines"), which mainly provide guidance on submitting and managing external reports addressed to the Authority itself. However, the Guidelines also contain interpretative and operational guidance on the other instruments and protections in the Decree, which, as suggested by ANAC, have been taken into account in aligning this Procedure with the new regulatory framework.

This Document describes and governs the reporting system implemented by BRAGA MORO Sistemi di Energia S.p.A. (hereinafter also the 'Company' or 'BRAGA MORO'), providing reporting persons with appropriate guidance on how to make a report and outlining the management process, with a reference to external reports and public disclosures addressed to parties other than BRAGA MORO (ANAC, or the media and *social media*, respectively) and governed directly by the Decree and the Guidelines.

1. Purpose of the document

This Procedure governs the methods and the related process for managing reports of unlawful conduct made by employees, consultants or self-employed collaborators, employees or external collaborators of companies, and suppliers of goods and services or those carrying out works for BRAGA MORO, in compliance with the Organisation, Management and Control Model pursuant to Legislative Decree No. 231 of 8 June 2001 adopted by the Company and in accordance with the legislation on the protection of persons who report breaches of national laws set out in Legislative Decree No. 24 of 10 March 2023.

2. Objectives of the process

This document aims to encourage the cooperation of those who work within BRAGA MORO, as well as of other reporting persons (as defined below), in bringing to light possible unlawful conduct relevant under Legislative Decree No. 231/2001 and/or breaches of the Organisation, Management and Control Model adopted, while at the same time ensuring the protection of those who report offences or irregularities they have become aware of in the context of an employment relationship, as provided for by Legislative Decree No. 24/2023.

3. Definitions

In this Procedure, the following terms mean:

- **BRAGA MORO SISTEMI DI ENERGIA S.p.A. or BRAGA MORO or Company**: BRAGA MORO SISTEMI DI ENERGIA S.p.A., with registered office in San Donato Milanese (MI), Via Marcora no. 36, registered with the Milan Companies Register under registration number, VAT number and tax code 07620910153.
- **ANAC**: Autorità Nazionale Anticorruzione (Italian National Anti-Corruption Authority).
- **Report Manager**: the person identified to receive reports and to carry out verification and analysis of the reports received (investigation).
- **Model**: the Organisation, Management and Control Model pursuant to art. 6, paragraph 1, letter a) of Legislative Decree No. 231/2001 adopted by BRAGA MORO.
- ***Whistleblowing* (reporting of offences)**: an instrument protecting employees or collaborators who report offences (art. 2, paragraph 1, letter a) of Legislative Decree No. 24/2023), aimed at regulating the process by which a person reports, within BRAGA MORO, offences, unlawful acts, breaches of the Model and/or of the Code of Ethics, or other irregularities they have become aware of by reason of their employment relationship, and which provides the reporting person (the so-called *whistleblower*) with a specific system of protections recognised by law, including where discriminatory and retaliatory measures are taken against them as a result of the report made.
- **Report of *whistleblowing***: a report submitted by a qualified person (*whistleblower*) concerning unlawful conduct that the reporting person has become aware of by reason of their employment/collaboration relationship.
- **Unlawful conduct**: the breaches defined in art. 2, paragraph 1, letter a) of Legislative Decree No. 24/2023.
- ***Whistleblower* (reporting person)**: the person who reports, discloses or denounces to the judicial or accounting authorities breaches of national or European Union law that harm the public interest or the

integrity of the Public Administration or of the private entity, of which they have become aware in a public or private work context. The law intends the notion of *whistleblower* to include BRAGA MORO employees, consultants or self-employed collaborators, employees or collaborators of companies supplying goods and services or carrying out works for BRAGA MORO, volunteers and trainees, paid and unpaid, shareholders and persons with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis, who report unlawful conduct, offences or irregularities they have become aware of by reason of their employment relationship.

A report may be made:

a) while the legal relationship is ongoing;
b) during the probationary period;
c) when the legal relationship has not yet begun, if the information on breaches was acquired during the selection process or at other pre-contractual stages;
d) after the legal relationship has ended, if the information on breaches was acquired before the relationship ended.

- **Facilitator**: a natural person who assists the reporting person in the reporting process, operating within the same work context, and whose assistance must remain confidential.
- **Recipients:** the recipients of this Procedure, namely a) BRAGA MORO employees; b) *partners*, suppliers, consultants, collaborators, shareholders and, more generally, anyone with a business relationship with BRAGA MORO.
- ***Whistleblowing* channels**: the tools adopted by BRAGA MORO for submitting and managing *whistleblowing* reports, published directly on BRAGA MORO's corporate website in the dedicated "*Whistleblowing*" Section. Pursuant to Law No. 179 of 30 November 2017 and Legislative Decree No. 24/2023, these channels allow the Company to guarantee the highest protection of the confidentiality of the reporting person's identity, of the content of the report and of the related attached documentation, since access is granted solely and exclusively to the Supervisory Body (Organismo di Vigilanza).
- **Board of Directors or BoD**: the Board of Directors of BRAGA MORO.
- **Office:** made up of company areas and/or services that can be represented in an organisational chart, within which the Organisation's core processes and formal reporting lines are identified. The office is formally assigned support functions and responsibility for achieving the objectives of a specific business process or of some of its phases.

4. References

For the purposes of this document, the following references are considered:

- **Legislative Decree No. 231 of 8 June 2001** "Rules on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to article 11 of Law No. 300 of 29 September 2000".
- **Legislative Decree No. 24 of 10 March 2023** "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national laws".
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- **ANAC Resolution No. 311 of 12 July 2023 and No. 478 of 26 November 2025**: Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national laws. Procedures for the submission and management of external reports.
- **Directive (EU) 2019/1937** "Directive of the European Parliament and of the Council of 23 October 2019 on «The protection of persons who report breaches of Union law» (in OJ L 305, 26.11.2019, pp. 17–56)".
- **Regulation (EU) 2016/679** of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

5. Phases

5.1. Definition of scope: 'subject matter' and 'requirements' of the report

Reports may concern behaviours, acts or omissions that harm the integrity of the Company or the public interest, of which the Whistleblower has in any case become aware within their work context, and relating to:

- unlawful conduct relevant under Legislative Decree No. 231 of 8 June 2001 and breaches of the Model;
- offences falling within the scope of the European Union or national acts listed in the annex to Legislative Decree No. 24/2023, or of the national acts implementing the European Union acts listed in the annex to Directive (EU) 2019/1937, even if not listed in the annex to Legislative Decree No. 24/2023, relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of network and information systems;
- acts or omissions affecting the financial interests of the European Union referred to in art. 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in the relevant secondary law of the European Union;
- acts or omissions relating to the internal market referred to in art. 26, paragraph 2 of the Treaty on the Functioning of the European Union (TFEU), including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market connected with acts that breach corporate tax rules or arrangements whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- acts or conduct that defeat the object or purpose of the provisions of Union acts in the areas indicated in nos. 3), 4) and 5) of art. 2, paragraph 1 of Legislative Decree No. 24/2023.

In this sense, there is no exhaustive list of unlawful conduct, offences or irregularities that may be the subject of *whistleblowing*. However, by way of non-exhaustive example, some conduct is indicated below:

- breaches of the Model;
- breaches of the BRAGA MORO Code of Ethics and of codes of conduct;
- repeated failure to meet the deadlines for completing administrative procedures;
- accounting irregularities;
- false statements;

- false certifications;
- breaches of rules on environmental matters, workplace safety and controls;
- breaches of internal or external rules relating to recruitment procedures;
- breaches of rules, including internal rules, governing purchasing through tenders or other awards;
- actions likely to damage the Company's image;
- abuse of power;
- unlawful assignments and appointments;
- conflicts of interest;
- mismanagement of any public resources and possible damage to the public purse.

The unlawful conduct reported must concern situations, facts or circumstances that the person has become directly aware of by reason of the employment/collaboration relationship, so as to include what was learned by virtue of the position held and/or information acquired on the occasion of and/or because of the performance of work duties, even if by chance.

It is not necessary for the employee and/or external collaborator to be certain that the facts reported actually occurred or of who committed them; it is sufficient that, based on their knowledge, the employee/collaborator has a well-founded suspicion that an "unlawful" act, in the sense indicated above, has occurred.

In this perspective, reports should be as detailed as possible and offer as much information as possible, so as to allow the administration to carry out the necessary checks, as indicated in paragraph 5.2 below.

Conversely, reports based on mere suspicions or rumours, or containing information that the reporting person knows to be false, do not deserve protection: this is because it is necessary both to take into account the interests of the third parties named in the information reported, and to prevent the administration or entity from carrying out internal inspections that risk being of little use and in any case costly. Similarly, the reporting person's protection does not apply to reports of information that is already fully in the public domain, to unfounded news or to so-called 'corridor rumours'. Nor does this protection apply to an employee who breaks the law in order to gather information, evidence or proof of offences in the workplace.

In addition to indicating unlawful conduct as defined in this paragraph, the report must be made to safeguard the interest in the integrity of BRAGA MORO. This means that the fact reported must present elements from which harm, prejudice, obstruction or alteration of the proper and impartial performance of an activity or service can clearly be inferred, including in terms of the credibility of the image of the company's management.

5.2. Definition of scope: the content of the report

The *whistleblower* must provide all the information needed to carry out the necessary and appropriate checks and investigations to verify whether the reported facts are well-founded.

To this end, the report must clearly contain the following essential elements:

a) a clear and complete description of the facts reported;
b) the circumstances of time and place in which the reported facts occurred;

c) the personal details or other elements (such as job title and the department in which the activity is carried out) that allow identification of the person(s) who carried out the reported facts or to whom the reported facts are attributable;

d) the indication of any other persons who can provide information on the reported facts;

In addition, the reporting person may, where appropriate, indicate/provide the following further elements:

a) their own personal details;

b) any documentation that may confirm the validity of the Breach or describe it in greater detail;

c) any other information that may help gather evidence on what has been reported.

To this end, the internal *whistleblowing* channels adopted by BRAGA MORO allow a *whistleblowing* report to be made and sent that is complete with the above elements and information, in accordance with the indications contained in the ANAC Guidelines.

The protection of the confidentiality of the reporting person's identity and of the report *ex* Legislative Decree No. 24/2023 also includes within its scope anonymous reports, i.e. those in which the reporting person does not provide their personal details. The protection of the anonymous person operates on the same terms and in the same manner as the protection granted to identifiable, recognisable persons attributable to the category of reporting person (*whistleblower*).

Anonymous reports must concern facts of particular importance or seriousness and present information that is adequately detailed and rich in particulars, such as to bring to light facts and situations relating to specific contexts (for example, with the indication of names or particular job titles, or the mention of specific offices, proceedings, processes, activities or particular events, etc.).

In any case, anonymous reports received through the channels dedicated to *whistleblowing* will be recorded.

5.3. Forms of protection for the *whistleblower*

A) Protection of the confidentiality of the reporting person's identity and of the report

The law requires the Company receiving and handling reports to guarantee the confidentiality of the reporting person's identity and of all elements of the report, including the attached documentation, insofar as their disclosure could, even indirectly, allow the reporting person to be identified.

The confidentiality guarantee is stricter where the reporting person discloses their identity. This protection is implemented as follows:

- All persons who receive and handle reports are required to protect confidentiality in the manner provided by law during the receipt and investigation phases.
- The confidentiality of the identity is also protected where reports are sent to third parties, internal or external (for example, the judicial or accounting authorities), for checks on the reported facts; the reporting person is informed in advance of any forwarding of the report to those authorities for matters within their competence.
- The report and the related documentation are exempt from requests for access to administrative documents *ex* Law No. 241/1990 and from generalised civic access pursuant to Legislative Decree No. 33/2013.

- The reported person is prohibited from exercising the rights provided by GDPR 679/2016 (arts. 15–22), since exercising those rights could prejudice the protection of the confidentiality of the reporting person's identity.
- A breach of the duty of confidentiality by the persons who receive and handle reports (the Report Manager) and by those who are experts in IT data processing (for example, system administrators) gives rise to disciplinary liability, without prejudice to any further forms of liability provided by law.

The reporting person's identity therefore cannot be disclosed and is protected in every context following the report, except where liability for slander or defamation under the provisions of the Criminal Code, or civil liability, may arise, and in cases where anonymity cannot be invoked by law (for example, criminal, tax or administrative investigations, or inspections by control bodies). Accordingly, in criminal proceedings the reporting person's identity is covered by secrecy regarding acts carried out in the preliminary investigations (art. 329 of the Code of Criminal Procedure); in proceedings before the Court of Auditors the obligation applies until the close of the investigation phase and, thereafter, the identity may be disclosed for use in the proceedings themselves.

As regards disciplinary proceedings, the reporting person's identity may be disclosed to the disciplinary authority and to the accused only where:

- the reporting person has given express consent;
- the disciplinary charge is wholly or partly based on the report and knowledge of the reporting person's identity is absolutely essential for the accused's defence, provided that this circumstance is raised and proven by the accused at the hearing or by submitting defence briefs.

B) Protection against discriminatory or retaliatory measures

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly linked to the report, is permitted or tolerated against a *whistleblower* who makes a report under this Procedure.

Discriminatory or retaliatory measures include both sufficiently defined acts and measures, such as sanctions, demotion, dismissal or transfer, and actions, behaviours or omissions that may have discriminatory or retaliatory effects, such as unjustified disciplinary action, workplace harassment, the gradual and progressive stripping of duties, and any other form of retaliation that creates intolerable working conditions.

An employee who believes they have suffered discrimination or a retaliatory measure for having made a report must notify ANAC, which is responsible for establishing whether the retaliatory measure resulted from the report of offences and, in the absence of proof by the Company that the measure taken is unrelated to the report, for imposing an administrative fine. Retaliatory or discriminatory acts adopted by the Company against the reporting person are null and void.

A reversal of the burden of proof is therefore established (art. 17 of Legislative Decree No. 24/2023). The burden of proving that the measure taken is based on reasons unrelated to the report, public disclosure or complaint lies with whoever took it.

C) Extension of protection

The protection measures also apply:

- to the facilitator who, as a natural person, assists the reporting person in the reporting process, operates within the same work context and whose assistance must remain confidential;
- to persons in the same work context as the reporting person, the person who filed a complaint or the person who made a public disclosure, who are linked to them by a stable emotional bond or kinship up to the fourth degree;
- to work colleagues of the reporting person or of the person who filed a complaint or made a public disclosure, who work in the same work context and have a regular and current relationship with that person;
- to entities owned by the reporting person or by the person who filed a complaint with the judicial or accounting authorities or made a public disclosure, or for which those persons work, as well as to entities operating in the same work context as those persons.

D) Protection of reports made for just cause disclosing information covered by a duty of secrecy

The reporting person is also protected where, through the report, they disclose 'for just cause' information or facts covered by official, business or professional secrecy, or breach the duty of loyalty or fidelity, thereby constituting a ground for exemption from liability for the offences under arts. 326, 622 and 623 of the Criminal Code.

This protection applies on condition that the reporting person acts in order to protect the interest in the integrity of BRAGA MORO.

In short, the disclosure must be aimed exclusively at bringing to light behaviours, acts or omissions that harm the public interest or the integrity of BRAGA MORO, and not at other purposes (e.g. vindictive, opportunistic, etc.).

E) Conditions for protection and consequent liability of the *whistleblower*

The protection of the reporting person under points A), B) and C) does not apply where the report contains false information provided with intent or negligence. Therefore, the protection provided by this Procedure and by current national law is not guaranteed to a reporting person whose criminal and civil liability has been established in the event of a slanderous or defamatory report under the Criminal Code and art. 2043 of the Civil Code, according to which *«any intentional or negligent act that causes unjust damage to others obliges the person who committed the act to compensate for the damage»*.

Any forms of abuse of this Procedure also give rise to liability in disciplinary and other competent fora, such as manifestly opportunistic reports and/or reports made solely to harm the reported person or others, and cases where it is established that the reporting person acted knowing that they were disclosing untrue information (so-called '*malicious report*'), as well as any other case of improper use or intentional exploitation of the instrument governed by this Procedure.

5.4. The report management process

5.4.1. Submitting an internal report: the reporting channels.

An internal report may be sent by the *whistleblower* within BRAGA MORO to the Report Manager.

BRAGA MORO's Report Manager is the sole internal recipient of reports, with the related guarantees for the reporting person, in accordance with the methods set out in this Procedure.

A report addressed to BRAGA MORO's Report Manager may be submitted in the following ways:

1. **Via the whistleblowing platform**. The Company has adopted a platform for whistleblowing reports (hereinafter also the "WB Platform"), provided by a specialised service provider. The WB Platform is designed to ensure that: i) throughout the reporting process, the information acquired complies with the principles of personal data protection and maximum confidentiality; ii) only the Report Manager and the persons involved in handling the Report have access to the relevant information; iii) it is available continuously, 24 hours a day, 7 days a week.
2. Reports may also be made **orally** using the **telephone number +39 3665661896**, through which the Report Manager, at the reporting person's request and guaranteeing any anonymity they may request, will arrange a **face-to-face meeting** within fifteen days.

Where a report is received by any person other than the Report Manager (for example, a line manager, a supervisor, a manager, etc.), the recipient must forward it to the Report Manager within 7 (seven) days of receipt, notifying the reporting person in writing of the forwarding at the same time, if the report is qualified by the reporting person themselves as a report falling under this procedure, or if their wish to benefit from the protections of Legislative Decree No. 24/2023 can be inferred from conclusive conduct (for example, from a reference to the relevant legislation). Otherwise, if the Reporting Person does not expressly state that they wish to benefit from the protections of the Decree, or this wish cannot be inferred from the report, the report may be considered and treated as an ordinary report, as it falls outside this Procedure and the rules of the Decree, and will be handled by the competent company functions.

Where the report is sent to several recipients, all within the Company, it is treated as a report sent to a non-competent person, as outlined above, and must be sent to the Report Manager in the manner described in the previous paragraph.

Should a report be sent to the Report Manager by mistake, through methods other than those provided for in this procedure, the confidentiality of the reporting person's identity and the protection of the data of all data subjects must nevertheless be ensured, by channelling its handling through the platform in use.

Where the *whistleblower* is a public official, sending the report to the above persons does not exempt them from the obligation to report criminally relevant facts and cases of damage to the public purse to the competent judicial authority.

To deal with cases in which the Report Manager has a conflict of interest with regard to a specific report (for example, because they are the reported person or wish to qualify as a reporting person), the Company has appointed a substitute, in the person of Marco Uccellini, ensuring effective, independent and autonomous handling of the report, in compliance with the confidentiality obligation required by law. Should this substitute also have a conflict of interest, one of the conditions for accessing ANAC's External Reporting Channels is deemed to be met, since it cannot be ensured that the report will be effectively followed up.

This substitute will also replace the Report Manager in the event of the latter's prolonged absence (more than 7 days), in order to ensure adequate and continuous oversight of the system.

5.4.2. Receipt of the internal report and preliminary review

The report sent by the *whistleblower* is received by the Report Manager through the internal reporting channels and undergoes a preliminary review.

The Report Manager is responsible for analysing and verifying the reports received and is therefore the administrator user of the report.
During the preliminary review, the Report Manager carries out an initial assessment to establish whether the report falls within the scope of *whistleblowing*.

The internal *whistleblowing* channels are designed to guarantee the requirements for protecting the confidentiality of the reporting person's identity and of the content of the report and of the related documentation. To this end, the Report Manager accesses the report received and manages the receipt, the preliminary review and the investigation phase of the report.

Reports acquired through methods other than the internal channels established by BRAGA MORO will be assessed by the Report Manager to determine whether they are competent to handle them, and managed accordingly. As with those channels, the report undergoes a preliminary review in the manner and within the terms indicated above.

In order to guarantee the protection of the confidentiality of the reporting person's identity, of the content of the report itself and of the related documentation for reports acquired through the above internal reporting channels, access to documentation relating to the reports received and to the investigations is permitted only to the Report Manager.

5.4.3. The investigation phase

The procedural *iter* following the report is defined as follows:

- within seven days of submission, the Report Manager must issue an acknowledgement of receipt to the reporting person and, where necessary, request additional information;
- within three months of the date of the acknowledgement of receipt, feedback must be provided to the reporting person. Such feedback may consist, for example, of notice of dismissal of the report, the opening of an internal investigation and possibly its findings, the measures taken to address the issue raised, or referral to a competent authority for further investigation; the feedback may also be merely interim, as it may consist of the communication of information on all the activities described above that are intended to be undertaken and on the progress of the investigation. In the latter case, once the investigation is completed, its outcome must in any case also be communicated to the reporting person;

Once the preliminary review is complete, the investigation phase begins. The deadline for completing the investigation is sixty days from its start.

In the investigation phase, the report manager verifies and analyses the reports received. Specifically, the Report Manager:

- assesses whether the essential requirements are met with reference to the reporting person and the content of the report (see paragraphs 5.1 and 5.2);

- verifies whether the circumstances described in the report are well-founded, in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate. The investigation consists of document review and analysis, and not of establishing whether the reported facts actually occurred;
- may open a dialogue with the reporting person to obtain clarifications, documents and additional information;
- may request additional elements and information from any other persons who can provide information on the reported facts. To this end, the heads of the departments concerned and, in any case, all those able to contribute to the examination of the matter may be heard;
- may, depending on the subject of the report, make use of the competent and/or relevant Offices and, where necessary, of professionals external to the company.

If, following the investigation carried out, the Report Manager:

- finds elements of evident and manifest groundlessness, they order the report to be dismissed with adequate reasons.
- instead finds elements of validity in the reported fact, they immediately contact the competent internal bodies or entities/institutions external to BRAGA MORO for checks on the reported facts, each according to its own competence. It is not in fact the Report Manager's role to establish individual liability, of whatever nature, nor to carry out legitimacy or merit reviews of acts and measures adopted by BRAGA MORO that are the subject of the report, at the risk of encroaching on the competence of the persons responsible for this within BRAGA MORO or of the judiciary.

When the report is forwarded to third parties, compliance with the protection of the reporting person's confidentiality will always be guaranteed.

All investigation activities carried out and their outcome must be adequately documented, with particular reference to the decisions taken. The internal reporting channels make it possible to track and document all the activities that make up the preliminary review and the investigation phase.

5.4.4. Submitting an external report

Arts. 6 and 7 of Legislative Decree No. 24/2023 govern the conditions and methods by which the reporting person may exercise the right to make an external report, where one of the following conditions occurs:

- in the specific work context, activation of the internal reporting channel is not mandatory, or the channel is not active or has not been designed in compliance with legal requirements;
- the *whistleblower* has already made an internal report, but it has not been followed up or has ended with a final negative decision;
- the *whistleblower* has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up (for example, where the person ultimately responsible for their work context is involved in the breach), or that the report itself may give rise to a risk of retaliation;
- the *whistleblower* has reasonable grounds to believe that the reported breach may constitute an imminent or manifest danger to the public interest.

A further case of external reporting arises where the Report Manager has a conflict of interest with regard to a specific report, as the reported person or the reporting person. In the first situation, the Report Manager informs the reporting person to make an external report to ANAC; in the second, the Report Manager themselves proceeds to do so.

The methods by which the reporting person can make an external report to ANAC are defined by ANAC and indicated on the *website* www.anticorruzione.it, in a dedicated, easily identifiable and accessible section. The information that can be found on ANAC's *website* includes, among other things:

- an explanation of the protection measures for the reporting person;
- ANAC contact details (telephone number, postal address, and ordinary and certified email addresses) for making an external report;
- instructions on the use of the external reporting channel;
- the ways in which ANAC may ask the reporting person to provide additional information, the deadlines for responding to an external report, and the types of response and follow-up that ANAC may give to an external report.

5.4.5. Public disclosures

A further reporting method is governed by art. 15 of Legislative Decree No. 24/2023, referred to in full as follows: «*1. A reporting person who makes a public disclosure shall benefit from the protection provided by this decree if, at the time of the public disclosure, one of the following conditions is met: a) the reporting person has previously made an internal and an external report, or has directly made an external report, under the conditions and in the manner provided for in articles 4 and 7, and no response has been given within the time limits provided for in articles 5 and 8 regarding the measures envisaged or adopted to follow up the reports; b) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest; c) the reporting person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed, or in which there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the breach or involved in the breach itself. 2. The rules on professional secrecy of persons practising journalism, with reference to the source of the news, remain unaffected*».

The *whistleblower* will benefit from the same protection measures granted by Legislative Decree No. 24/2023, which form an integral part of this Procedure for the use of the internal/external channel, only where they:

- have previously made an internal or external report without having received a response within the set time limits;
- have reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- have reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed, or in which there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the breach or involved in the breach itself.

5.4.6. Processing of personal data

All personal data contained in the report and/or collected and/or acquired will be processed in compliance with the legislation on data processing and, in particular, Regulation (EU) 2016/679 (GDPR) and the company's provisions on the matter.

Pursuant to art. 13, paragraph 2 of Legislative Decree No. 24/2023, the principle remains that personal data that are clearly not useful for processing a specific report are not collected or, if collected accidentally, are deleted immediately.

The *privacy* notice pursuant to art. 13 of the aforementioned EU Regulation can also be consulted in the "*Whistleblowing*" Section of BRAGA MORO's corporate website, where this Procedure is published.

Breaches of the obligations set out in this Procedure constitute disciplinary liability for failure to comply with service provisions, without prejudice to any more serious disciplinary offences.

All documentation relating to each individual report, whether on paper or in electronic format, must be properly filed and retained by the Report Manager for a period of five years from the communication to the reporting person of the outcome of the report management and handling procedure, except where current legislation allows a longer retention period.

6. Publication of the procedure

This Procedure is published on BRAGA MORO's website and is also made available on the company intranet.

The Company also plans to organise periodic training initiatives on this subject.

