

Whistleblowing Procedure

1. Background and Procedure

This whistleblowing procedure (the “**Procedure**”) has been adopted by the professional firm bureau Plattner (the “**Firm**”) in compliance with Italian Legislative Decree No. 24 of 10 March 2023, implementing in Italy 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/or national legal provisions (the “**Directive**”). The protection afforded under the applicable legislation is ensured through:

- the express prohibition of retaliatory or discriminatory acts, whether direct or indirect, against individuals who report breaches (and other persons protected under the applicable legislation) (the “**Whistleblower**” or the “**Reporting Person**”) on grounds connected, directly or indirectly, with the report;
- the provision for sanctions against any person who infringes the protective measures afforded to the Whistleblower, as well as against any person who, with wilful misconduct or gross negligence, submits reports which prove to be unfounded.

In drafting this Procedure, the Firm has also taken into account the Guidelines issued by the Italian National Anti-Corruption Authority (ANAC).

To the extent not expressly regulated herein, the provisions of Italian Legislative Decree No. 24 of 10 March 2023 shall apply in full.

For the purposes of this Procedure, references to the “Firm” shall include all of its offices, as well as the following affiliated entities: Suedtirol bureau service S.r.l., MBS S.r.l., Secap Service S.r.l., LP Advisory S.r.l., TP Advisory international S.r.l., bP Corporate Finance S.r.l.

2. Operational Procedure

2.1 Subjective Scope of Application

The applicable legislation extends to a broad range of individuals who maintain professional or contractual relations with the Firm. Accordingly, this Procedure governs reports received from, and affords protection to, the following persons, provided that the statutory conditions are satisfied:

- a) Employees, including:

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- employees whose employment relationship is governed by Legislative Decree No. 81/2015 (including, by way of example, part-time work, on-call work, fixed-term contracts, agency work, apprenticeships and ancillary work arrangements);
 - individuals performing occasional work services;
- b) Self-employed persons carrying out their professional activities at or for the Firm, including:
- individuals engaged under self-employment arrangements governed by Title III of Book V of the Italian Civil Code, including contracts for services (so-called *contratti d'opera*) and contracts for the provision of intellectual services;
 - individuals engaged under collaboration arrangements pursuant to Article 409 of the Italian Code of Civil Procedure, namely agency relationships, commercial representation relationships and other forms of collaboration consisting of continuous and coordinated work, predominantly personal in nature, even where not constituting subordinate employment (so-called quasi-subordinate relationships);
 - individuals engaged under collaboration arrangements pursuant to Article 2(1) of Legislative Decree No. 81/2015, namely collaborations organised by the principal and consisting of exclusively personal and continuous work performance, the manner of execution of which is organised by the principal, including with reference to working time and place (so-called employer-organised collaborations);
- c) Independent professionals and consultants providing services to or for the Firm;
- d) Volunteers and trainees, whether paid or unpaid, carrying out activities at or for the Firm;
- e) Current and former shareholders or partners;

In respect of all the above categories, the protection afforded under this Procedure shall also apply during any probationary period and prior to the commencement of, or after the termination of, the relevant employment or other legal relationship.

- f) Persons vested with administrative, management, supervisory, monitoring or representative functions, including where such functions are exercised *de facto*, within the Firm.

Within the context of a report, the applicable legislation also affords protection to the following persons:

- a) The Facilitator: the natural person who assists the Reporting Person in the reporting process, operates within the same working context and whose assistance must be kept confidential;

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- b) persons operating within the same working context¹ as the Reporting Person and who are connected to the latter by a stable personal relationship or by kinship up to the fourth degree;
- c) colleagues of the Reporting Person who operate within the same working context as the Reporting Person and who maintain a regular and ongoing professional relationship with such person;
- d) entities owned by the Reporting Person, whether exclusively or jointly with third parties holding a majority interest;
- e) entities for which the Reporting Person works, as referred to in Article 3(5)(d) of Legislative Decree No. 24 of 10 March 2023;
- f) entities operating within the same working context as the Reporting Person.

Any anonymous reports that may be received by the Firm shall be treated as ordinary reports and handled accordingly, provided that they are sufficiently detailed and substantiated. In the event of an anonymous report, complaint to the judicial or accounting authorities, or public disclosure, where the reporting individual is subsequently identified and has suffered retaliation, the protective measures provided under the applicable legislation in respect of retaliatory acts shall apply.

2.2 Objective Scope of Application

Legislative Decree No. 24/2023 provides that the subject matter of a report (as well as of a public disclosure or a complaint to the competent authorities – see § 4) shall consist of information concerning breaches which harm the public interest or the integrity of the public administration or of a private entity. Such information may relate both to breaches that have already been committed and to breaches that have not yet occurred but which the Whistleblower reasonably believes, on the basis of concrete elements, are likely to occur. Reports, public disclosures or complaints may also concern conduct aimed at concealing breaches, including, by way of example, the concealment or destruction of evidence relating to the commission of a breach.

Manifestly unfounded allegations, information that is already entirely in the public domain, and information acquired solely on the basis of unverified rumours or hearsay lacking reasonable reliability (so-called “corridor rumours”) shall not fall within the scope of reportable or disclosable breaches.

The legislator has specifically identified the unlawful acts, conducts or omissions that may be reported, publicly disclosed or notified to the competent authorities, setting out in detail - albeit through a complex legislative cross-reference technique - what is to be classified as a breach. Reportable breaches may concern provisions of both national

¹ The expression “persons operating within the same working context as the Reporting Person” refers to individuals connected by a network of relationships arising from the fact that they operate, or have operated in the past, within the same working environment as the Reporting Person or complainant, including, by way of example, colleagues, former colleagues and collaborators.

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law and European Union law and, in particular:

- Breaches of European Union law
 - unlawful acts committed in violation of the EU legislation listed in Annex 1 to Legislative Decree No. 24/2023 — to which reference is hereby made — and of all national provisions implementing the same (even where such national provisions are not expressly listed in the aforementioned Annex) (Article 2(1)(a), no. 3). In particular, such unlawful acts relate to the following sectors: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; 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; protection of privacy and personal data and security of network and information systems;
 - acts or omissions affecting the financial interests of the European Union (Article 325 TFEU on combating fraud and illegal activities affecting the financial interests of the EU), as identified in EU regulations, directives, decisions, recommendations and opinions (Article 2(1)(a), no. 4);
 - acts or omissions relating to the internal market which undermine the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes breaches of EU rules on competition and State aid, corporate taxation and arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law (Article 2(1)(a), no. 5);
 - acts or conduct which frustrate the object or purpose of the provisions of European Union law in the sectors referred to in nos. 3, 4 and 5 above (Article 2(1)(a), no. 6).

- Breaches of European Union restrictive measures as referred to in Chapter I-bis of Title I of Book II of the Italian Criminal Code, as well as Article 12(1-bis) of Legislative Decree No. 286 of 25 July 1998.

The following matters shall also be subject to reporting:

- breaches of internal rules and/or procedures in force within the Firm;
- breaches of the principles set out in the Firm's Code of Ethics;
- breaches capable of causing financial loss to the Firm and/or harm to the health and safety of persons operating within the Firm.

It is noted, insofar as applicable to the Firm², that complaints, claims or requests relating to a

² The legislation further excludes reports of breaches where such matters are already mandatorily regulated by European Union or national acts listed in Part II of the Annex to Legislative Decree No. 24/2023, or by national provisions implementing the European Union acts listed in Part II of the Annex to Directive (EU) 2019/1937, even where not expressly referred to in Part II of the Annex to the Decree, which already provide for specific reporting procedures (for example, in the field of financial services), as well as reports concerning breaches relating to national security and to procurement involving defence or national security aspects, unless such aspects fall within the scope of the relevant secondary legislation of the European Union.

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personal interest of the Reporting Person which concern exclusively his or her individual employment relationship, or his or her employment relationship with hierarchically superior persons, may not constitute the subject matter of a report. **Accordingly, reports relating, by way of example, to employment disputes, discrimination between colleagues or interpersonal conflicts between the Reporting Person and another employee shall be excluded.**

2.3 Characteristics of the Report

A report shall contain concrete, truthful and relevant elements enabling the persons responsible for its examination and assessment to carry out appropriate enquiries and verifications as to the merits of the facts and circumstances reported.

The report shall set out the facts in a sufficiently detailed manner, indicating the time and place of the relevant act or omission, the identity of the person responsible or, where more than one, the identities of the persons concerned, as well as any supporting documentation substantiating the same.

2.4 Recipients of the Report

By specific resolution of the partners' meeting, the Firm has appointed as the Reports Manager a team composed of:

- Rosita Nesci, attorney at the Milan office;
- Claire Bouchy, attorney at the Bolzano office

(the "**Reports Manager**").

In the event of a **conflict of interest**, or where a member of the Reports Manager team coincides with the Reporting Person, the person concerned by the report, or is otherwise involved in or affected by the report, the report shall be addressed to the member of the team who is not subject to such conflict, so as to ensure its effective, independent and autonomous handling, always in compliance with the confidentiality obligations laid down by the applicable legislation.

3. Handling of Internal Reports

3.1 Internal Reporting Channel

The Firm has established dedicated internal reporting channels which the Reporting Person may use.

Reports may be submitted either anonymously or on a named basis through the following internal reporting channels:

- written or oral online reporting via the dedicated platform (the "**Platform**") available at: <https://whistlesblow.it/c/bureau-plattner/1>

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- oral reporting by means of an individual meeting with the Reports Manager. A request for a meeting may be submitted via the Platform or by contacting the Reports Manager by telephone.

Access to reports is restricted exclusively to the Reports Manager, save for any technical and maintenance interventions carried out by the technical provider of the Platform. The designated persons shall access the Platform through individual personal credentials, which they are required to safeguard with the utmost confidentiality and shall not disclose to any other person.

In receiving and handling reports submitted in writing or orally by means of recorded messages through the Platform, the technical provider of the Platform acts as data processor pursuant to Article 28 of Regulation (EU) 2016/679 and makes use of sub-processors, all of which are located within the territory of the European Economic Area. As warranted by the technical provider, the Platform ensures, through the use of encryption tools, the confidentiality of the Reporting Person and of all other persons involved in the reports, as well as of the content of the reports. The content of reports and of any communications between the Reports Manager and the Reporting Person shall remain confidential and shall be stored exclusively within the Platform.

The Reports Manager is authorised to process the personal data of the Reporting Person, any Facilitator(s) and the persons mentioned in the reports and has received specific training in compliance, whistleblowing and data protection matters. The Reports Manager shall act independently and impartially and shall be bound by strict confidentiality obligations.

It is specified that the identity of the Reporting Person, and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the Reporting Person's express consent, to persons other than those competent to receive or follow up on reports.

Reports and the related documentation shall be retained for the period necessary for the handling of the report and, in any event, for no longer than five years from the date of communication of the final outcome of the reporting procedure.

3.2 Receipt of Reports by the Reports Manager

In carrying out activities following receipt of a report, the Reports Manager shall:

- issue to the Reporting Person an acknowledgement of receipt of the report within seven days from the date of receipt;
- duly follow up on the reports received;
- maintain communications with the Reporting Person;
- provide feedback to the Reporting Person.

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Where an internal report is submitted to a person other than the Reports Manager, it shall be transmitted to the competent person within seven days of its receipt, and the Reporting Person shall be informed accordingly of such transmission.

Proper follow-up shall, first and foremost, entail—within reasonable timeframes and in compliance with data confidentiality requirements—an assessment as to whether the report satisfies the essential requirements for admissibility, in order to determine whether the protections provided to the Reporting Person may be granted. Accordingly, upon receipt of a report, the Reports Manager shall promptly assess its admissibility. In assessing the admissibility requirements, the Reports Manager shall apply the same criteria as those recommended by ANAC in its Guidelines, including, by way of example:

- manifest unfoundedness due to the absence of factual elements capable of justifying further investigation;
- an ascertained generic nature of the report of wrongdoing such as not to permit an understanding of the facts, or a report supported by inappropriate or irrelevant documentation.

Following such assessment:

- a) where the report does not concern any of the matters falling within the scope of paragraph 2.2, the Reports Manager shall inform the Reporting Person that the report cannot be examined and shall provide a concise explanation;
- b) where the report is assessed as falling within the scope of whistleblowing, the Reports Manager shall initiate internal investigations into the reported facts or conduct in order to assess their relevance, scope and potential risks, and shall define an action plan which, where necessary, may provide for the involvement of external advisers or support.

3.3 Internal Investigations

Where a report is capable of being examined in accordance with this Procedure, the Reports Manager shall carry out the internal investigations necessary to reconstruct the reported facts and assess the extent of any potential damage, exercising all powers conferred under the applicable legislation, including, by way of example:

- requesting documentation and extracting copies thereof;
- carrying out inspections, including unannounced inspections, at the Firm's offices and/or premises;
- liaising with the Reporting Person;
- interviewing partners, independent professionals, employees and collaborators.

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Where the Reports Manager considers that the report is not sufficiently substantiated (including, by way of example and without limitation, where the alleged perpetrator of the wrongdoing is not unequivocally identified such as to prevent the Reports Manager from carrying out the necessary enquiries), the Reports Manager shall invite the Reporting Person to supplement the report, informing him or her that, failing such supplementation, the report may not be examined. Such request shall be made via the Platform or in person, where the Reporting Person has requested a direct meeting.

The Reports Manager shall in any event retain the right, where deemed appropriate, to request clarifications and/or further information from the Reporting Person.

Internal investigations shall be conducted in compliance with applicable employment protection legislation and personal data protection laws and, in all circumstances, with due observance of confidentiality obligations concerning the identity of the Reporting Person.

The identity of the Reporting Person and of the reported person, as well as any information from which such identities may be inferred, and the content of the report, shall not be disclosed to persons other than the members of the Reports Manager, unless the Reporting Person has given his or her consent.

As a general rule, throughout the duration of the internal investigations, the Reports Manager shall not disclose to any person the fact that a report has been received. In specific cases, where necessary for the proper conduct of the internal investigations, such circumstance may be disclosed to selected individuals, provided that the Reports Manager has first verified the absence of any conflict of interest on their part and has reasonably satisfied himself or herself that such individuals cannot, by virtue of becoming aware of the existence of a report, infer the identity of the Reporting Person. In any event, such individuals shall not disclose the existence of the report to any third party.

For the purposes of the internal investigations, the Reports Manager may also consider it necessary to seek the assistance of other persons, including persons external to the Firm, possessing specific expertise (for example, in IT, accounting, environmental or occupational health and safety matters). Subject to the Reporting Person's prior consent, certain of his or her personal data, and where necessary his or her identity, may therefore be disclosed to such persons. In the event that the report concerns a criminal offence, the Reports Manager may assess the appropriateness of conducting the internal investigations in accordance with the formalities applicable to defensive investigations under the Italian Code of Criminal Procedure, by instructing external legal counsel.

Without prejudice to the obligation of confidentiality, the Reports Manager shall ensure that the Reporting Person's personal details and any information from which the Reporting Person may be identified are redacted in any versions of the report transmitted to other persons, and shall maintain the complete information segregated within the Platform, access to which shall be restricted exclusively to the Reports Manager.

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It is emphasised that any breach of confidentiality concerning the identity of the Reporting Person (and therefore of the rules of conduct set out above) shall constitute a breach of the applicable legislation and shall be subject to sanctions in accordance with the applicable disciplinary and sanctioning framework.

Upon completion of the internal investigations, the Reports Manager shall provide feedback to the Reporting Person, indicating the measures envisaged, adopted or to be adopted in response to the report and the reasons for the decisions taken. Such feedback may consist, by way of example, in notification of the closure of the procedure due to insufficient evidence or other grounds, the commencement of an internal inquiry and, where appropriate, its outcome, the measures adopted to address the issues raised, or referral to a competent authority for further investigation, to the extent that such information does not prejudice the internal inquiry or investigation or infringe the rights of the persons concerned.

Provided that no particular difficulties arise (for example, in obtaining the requested documentation), the Reports Manager shall complete the internal investigations within three months from the date of the acknowledgement of receipt of the report or, in the absence thereof, within three months from the expiry of the seven-day period following submission of the report.

3.4 Consequences of a Substantiated Report

Where the internal investigations lead the Reports Manager to consider the report to be well founded, the Reports Manager shall indicate the unlawful conduct identified and the name of the person responsible (providing copies of the evidence gathered) to the bodies competent for the imposition of sanctions and, in any event, to the partners' meeting.

As a general rule, the Reports Manager shall disclose that action has been taken following receipt of a report, but shall at all times ensure that any documentation and information transmitted omit any element that could, even indirectly, lead to the identification of the Reporting Person. The Reports Manager, the bodies competent to impose sanctions and the partners of the Firm shall in any event be prohibited from disclosing to any person (including the reported persons) the existence of the report.

3.5 Consequences of an Unproven or Unfounded Report

Where the verification referred to in paragraph 3.3 does not allow the report to be considered substantiated, but neither establishes its unfounded nature, the Reports Manager shall inform the Reporting Person accordingly and invite him or her to provide, where available, further information in support of the report. In such circumstances, no notification shall be made to the body competent to impose sanctions.

Where the verification referred to in paragraph 3.3 leads the Reports Manager to consider the report to be unfounded, the Reports Manager shall notify the Reporting Person of such outcome, providing a concise statement of the reasons for the finding of unfoundedness and inviting the Reporting Person to submit any observations within one month. Should no observations be received within that period capable of leading the Reports Manager to revise

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his or her conclusions as to the unfounded nature of the report, the Reports Manager - save where it emerges that the report was made as a result of an excusable error on the part of the Reporting Person - shall transmit to the body competent to impose the sanctions provided for under the applicable legal and contractual framework the content of the report, a concise summary of the enquiries carried out pursuant to paragraph 3.3 and an indication of the reasons why the report was considered unfounded.

The body competent to impose sanctions may take action against the Reporting Person and shall formally request from the Reports Manager full disclosure of the identity of the Reporting Person only where it determines that the Reporting Person acted with wilful misconduct or gross negligence in making an unfounded report and that improper conduct is attributable to the Reporting Person. In such case, the competent body shall apply the appropriate sanctions within the limits established by the applicable legislation, including the applicable professional code of conduct, informing the Reports Manager accordingly and in any event excluding any retaliatory or disproportionate measures.

4. Other Reporting Channels

In addition to the Firm's internal reporting channel, Legislative Decree No. 24/2023 permits Reporting Persons, subject to certain conditions, to make use of other so-called external reporting channels.

(a) External channel before ANAC

ANAC provides a dedicated reporting channel; however, its use is permitted only where the specific conditions expressly set out by the legislator are met. In particular, such channel may be used where, at the time of submission of the report:

1. the internal channel is not active or, even if established, does not comply with the applicable legislation; or
2. the Reporting Person has already submitted an internal report and no follow-up has been given by the Reports Manager³; or
3. the Reporting Person has reasonable grounds to believe, on the basis of concrete circumstances duly set out and information effectively capable of being verified, and therefore not on the basis of mere conjecture, that, were he or she to submit an internal report:
 - it would not be effectively followed up⁴;
 - it could give rise to a risk of retaliation (including, by way of example, as a consequence of a breach of the obligation to maintain the confidentiality of the Reporting Person's identity), or
4. the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest (for example, where the breach requires urgent intervention in order to safeguard the health

³ For example, the report has not been handled within a reasonable period of time, or no action has been taken to address the breach.

⁴ This may occur, for example, where the ultimate person responsible within the working context is involved in the breach, where there is a risk that the breach or the related evidence may be concealed or destroyed, where the effectiveness of investigations carried out by the competent authorities might otherwise be compromised, or where it is considered that ANAC would be better placed to address the specific breach, particularly in matters falling within its own remit.

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and safety of persons or to protect the environment).

(b) Public Disclosure

Legislative Decree No. 24/2023 introduces a further reporting mechanism consisting of public disclosure.

By way of public disclosure, information concerning breaches is made available to the public through the press, electronic means or, in any event, through means of dissemination (e.g. social networks) capable of reaching a wide audience.

Public disclosure is not always protected.

The protections provided for under Legislative Decree No. 24/2023 shall be recognised only where, at the time of the disclosure, one of the following conditions is met:

1. the person has already made an external report to ANAC, either directly or because a prior internal report did not receive any follow-up regarding the measures envisaged or adopted in response within the time limits provided by law, and ANAC has failed to provide feedback to the Reporting Person regarding the measures envisaged or adopted in response within a reasonable time (three months or, where justified and duly reasoned grounds exist, six months from the date of acknowledgement of receipt of the external report or, in the absence of such acknowledgement, from the expiry of seven days following receipt);
2. the person makes a direct public disclosure because, on the basis of reasonable and well-founded grounds in light of the specific circumstances of the case, he or she believes that the breach may constitute an imminent or manifest danger to the public interest, for example in situations of emergency or where there is a risk of irreversible harm, including to the physical integrity of one or more persons, requiring that the breach be disclosed promptly and receive wide publicity in order to prevent its effects;
3. the person makes a direct public disclosure because, on the basis of reasonable and well-founded grounds in light of the specific circumstances of the case, he or she believes that an external report may give rise to a risk of retaliation or may not be effectively followed up, for example where there is a fear that evidence may be concealed or destroyed or that the recipient of the report may be colluding with, or involved in, the perpetrator of the breach.

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(c) Report to Judicial Authorities

Legislative Decree No. 24/2023, in line with the previous regulatory framework, also recognises the right of protected persons to consider referring the matter to the competent national authorities, whether judicial or accounting authorities, by lodging a formal complaint concerning unlawful conduct of which they have become aware in a public or private sector working context.

5. Prohibition of Retaliatory Measures Against Reporting Persons

The protections provided under Legislative Decree No. 24/2023 shall apply where, at the time of the report, the Reporting Person had reasonable grounds to believe that the information concerning the breaches reported or disclosed was true and fell within the material scope of Legislative Decree No. 24/2023, and where the report was made in compliance with the applicable legislation.

Such protections shall not be guaranteed, and disciplinary sanctions may be imposed, in the event of unfounded reports made with wilful misconduct or gross negligence on the part of the Reporting Person.

It is further specified that the protection afforded to the Reporting Person does not extend so as to exclude his or her liability or exposure to sanctions where he or she has, in turn, committed the same breaches that are the subject of the report. The safeguard measures provided for the Reporting Person do not constitute a general exemption from liability arising from the Reporting Person's own unlawful conduct.

In addition to the obligation of confidentiality, the applicable legislation imposes a prohibition on retaliatory actions against the Reporting Person.

Although this Procedure is intended to ensure the utmost confidentiality regarding the identity of the Reporting Person, it is hereby reiterated that any person who has (including inadvertently) become aware of the identity of the Reporting Person is strictly prohibited from carrying out retaliatory or discriminatory acts, whether direct or indirect, against the Reporting Person for reasons connected, directly or indirectly, to the report. Likewise, any person who is aware of, or suspects, the existence of a report is prohibited from undertaking enquiries or initiatives aimed at identifying the Reporting Person.

Any retaliatory acts taken as a consequence of the report shall be null and void, and persons who have been dismissed as a result of a report shall be entitled to reinstatement in accordance with the legislation applicable to the relevant employment relationship.

Without prejudice to the exclusive competence of ANAC with regard to the possible imposition of the administrative sanctions referred to in Article 21 of Legislative Decree No. 24/2023, the Firm may sanction retaliatory conduct within the limits set by the applicable legal framework.

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6. Sanctions Framework

The sanctioning measures referred to in this Procedure may be of a contractual and/or statutory and/or professional-disciplinary nature and/or derive from applicable legislation (including, by way of example, civil and/or criminal liability).

7. Amendments to the Procedure

This Procedure may be amended by resolution of the partners' meeting.

In determining any amendments to be adopted, account shall be taken of the guidelines issued by ANAC and of any guidelines approved by relevant professional associations, as well as of developments in legal scholarship and case law.

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