



PROCEDURE FOR THE MANAGEMENT OF REPORTS OF UNLAWFUL CONDUCT “WHISTLEBLOWING”

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1. INTRODUCTION

The legal institution of the so-called 'whistleblowing' was introduced into the national legal system by art. 1, paragraph 51 of Law no. 190 of 6 November 2012, containing "Provisions for the prevention and repression of corruption and illegality in the public administration" which, by inserting art. 54-bis of Legislative Decree no. 165 of 30 March 2001, on the subject of "General rules on the organisation of employment in public administrations", provided for a regime for the protection of public employees who report unlawful conduct of which they have become aware by reason of the employment relationship. The regulation was first supplemented by Legislative Decree no. 90 of 24 June 2014, converted into Law no. 114 of 11 August 2014, containing "Urgent measures for the simplification and transparency of administration and for the efficiency of judicial offices", which amended art. 54-bis also introduced ANAC as the recipient of the reports.

ANAC subsequently intervened on the matter with the issuance of Resolution no. 6 of 28 April 2015 containing "Guidelines on the protection of public employees who report wrongdoing (so-called whistleblowing)" highlighting, among other things, the need to extend the institution to employees of private law entities under public control and public economic entities that report unlawful conduct, as well as consultants, collaborators in any capacity and collaborators of companies supplying the administration.

A subsequent amendment to the institution took place with the promulgation of Law no. 179 of 30 November 2017, on "Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship", which provided:

- a) one or more channels that allow the subjects referred to in art. 5, first paragraph, letters a) and b), Legislative Decree no. 231/01 to submit detailed reports of unlawful conduct, relevant for the purposes of the Decree, and based on precise and consistent factual elements or violations of the Organization, Management and Control Models of which they have become aware due to the functions performed;
- b) an alternative channel suitable for ensuring, by electronic means, the confidentiality of the whistleblower;
- c) the prohibition of retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
- d) the application of a disciplinary system against those who violate the whistleblower's protection measures or those who make, with intent or gross negligence, reports that prove to be unfounded.

The whistleblowing regulations have been the subject of an overall reorganization through Legislative Decree no. 24 of 10 March 2023 (hereinafter also the "Decree"), which implemented EU Directive 2019/1937 of the EU Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of EU law. In addition to strengthening the protection for subjects who make reports, complaints or even public disclosures (the latter institution, introduced ex novo), the Decree also extends it to subjects other than those who report but who, in some way, support it.

Below are the main changes introduced by Legislative Decree no. 24/2023:

- the extension of the subjective scope of application of the rules to private law entities;
- the expansion of the number of subjects, natural persons, who are entitled to protection for reports, complaints or public disclosures;



- the extension of the objective scope of the cases that constitute violations that are the subject of reporting, complaint or disclosure for which the right to protection arises, as well as the distinction between what is protected and what is not;
- the provision and regulation of three reporting channels and the conditions for accessing them: internal (to institutions); external, managed by ANAC; public disclosure through the press or social media;
- the indication of different methods of reporting, which can take place, in addition to written form, also in oral form;
- the regulation of confidentiality obligations and the processing of personal data received, managed and communicated by third parties and to third parties;
- the clarification of what is meant by retaliation;
- the specification of the safeguards and protection measures for whistleblowers and those who communicate that they have been subject to retaliatory measures;
- the provision of support measures for whistleblowers that can be made available by third sector entities with adequate expertise and free of charge;
- the revision of the sanctioning system applicable by ANAC and private law entities.

After the issuance of the Decree, ANAC prepared Guidelines aimed at providing indications mainly for the presentation and management of external reports addressed to the Authority itself. In the Guidelines, however, the interpretative and application guidelines also concern the other institutions and safeguards contained in the Decree which, as suggested by ANAC, have been taken into account in order to adapt this Procedure to the new regulatory framework.

This Procedure is limited to recalling external reports and public disclosures, addressed to parties other than Dropsa S.p.A. (respectively ANAC or the media and social media) and governed directly by the Decree and the Guidelines, but regulates in detail the acts that must be adopted towards Dropsa S.p.A. (hereinafter, also "Company") as conditions for the activation of the two above-mentioned institutions, as well as the obligations that remain for the Company itself for the implementation of protection measures even when connected to external reporting and disclosure channels.

Finally, it should be noted that Dropsa S.p.A. applies the Quality Management System, and that, pursuant to the aforementioned standard, it has opened a communication channel to which comments, recommendations, reports or complaints regarding the product can be sent through communications via mail, email, or telephone call. of the European Union or national regulatory provisions.

2. OBJECTIVES

Dropsa S.p.A. believes that operating correctly and ethically is a duty and represents an opportunity for improvement and development and, with this in mind, it has long adopted a Code of Ethics that it keeps constantly updated.

In compliance with the provisions of Law no. 179/2017 ("*Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship*"), which amended art. 6 of the Decree, the Company intends to lay down some rules for the



management and processing of reports of offences and irregularities also in order to inform the whistleblower of the process that will be followed for the analysis of the reports, which it promotes and incentives, and for subsequent checks.

The purpose of this Procedure is therefore to regulate the process of receiving, analysing and processing reports made by third parties and by the staff (including Top Management and members of the corporate bodies) of Dropsa S.p.A.

3. DEFINITIONS

In order to correctly understand the Whistleblowing Procedure, it is necessary to define the meaning given to the terms used here in:

- **ANAC:** National Anti-Corruption Authority;
- **Whistleblowing :** Institution for the protection of employees or collaborators who report wrongdoing (Article 2, paragraph 1, letter a) of Legislative Decree no. 24/2023) aimed at regulating the reporting process, within Dropsa S.p.A., of crimes, offences, violations of the Code of Ethics, or other irregularities by a person who has become aware of them by reason of their employment relationship and which provides, for the whistleblower, a specific regime of protections, recognized by law, even in the event that discriminatory and retaliatory measures are implemented against the latter as a result of the report made.
- **Whistleblowing report:** report sent by a qualified person (whistleblower) concerning unlawful conduct, of which the whistleblower has become aware due to his or her employment/collaboration relationship.
- **Facilitator:** a natural person who assists a reporting person in the reporting process, operating within the same work context.
- **Unlawful conduct:** the violations defined by art. 2, paragraph 1, letter a) of Legislative Decree no. 24/2023.
- **Internal reporting:** the communication, written or oral, of information on violations, submitted through the reporting channels established by the Company.
- **External reporting:** the communication, written or oral, of information on Violations submitted through the external reporting channel activated by ANAC pursuant to Article 7 of Legislative Decree no. 24/2023. External reporting cannot concern violations of Legislative Decree 231/2001 unless they may fall within a violation for which external reporting is permitted (e.g., violation of the financial interests of the European Union).
- **Public disclosure:** making information about violations public through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people. Public disclosure may not concern violations of Legislative Decree 231/2001 unless they may fall within a violation for which external reporting is permitted (e.g., violation of the financial interests of the European Union).
- **Whistleblowing Manager:** the person or the autonomous internal office or the external party, which is entrusted with the management of the internal reporting channel. The Referral Manager is specifically trained to manage the channel.
- **"COMPLIANCE COCKPIT" software platform:** Web platform accessible at the address <https://dropsa.integrityline.com> (also accessible from the dedicated page of the institutional website) that allows Reports to be made securely thanks to encryption and non-accessibility by parties other than the Person in charge of managing the report.



4. INTRODUCTION to WHISTLEBLOWING

"Whistleblowing" is the report made by a person who, in the performance of his or her duties, becomes aware of an offense, a risk or a dangerous situation that may cause damage to the company/entity for which he or she works, as well as to customers, colleagues, citizens, and any other category of subjects.

Dropsa S.p.A., sensitive to ethical issues and the correct conduct of its business, has implemented internal systems for reporting violations to allow its staff to report acts or facts that may constitute unlawful conduct or a violation of the Code of Ethics.

The Whistleblowing Law identifies:

- the subjects who can trigger an alert;
- the acts or facts that may be the subject of a report, as well as the requirements that the reports must include in order to be taken into account;
- the procedures through which to report alleged violations and the persons responsible for receiving the reports;
- the process of investigation and, if necessary, investigation at the time a report is made;
- the guarantee of the confidentiality and protection of the personal data of the person making the report and of the person who may be reported;
- the prohibition of retaliation and the prohibition of discrimination against the reporting party.

5. REGULATORY REFERENCES

For the purposes of this document, the following references shall be considered:

- **Law no. 190 of 6 November 2012** "Provisions for the prevention and repression of corruption and illegality in the Public Administration".
- **Legislative Decree No. 231 of 8 June 2001** "Regulations 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 legal provisions".
- **ANAC Resolution no. 469 of 9 June 2021** (Guidelines adopted by the Authority and amended with the Press Release of the Chairman of the Authority of 21 July 2021): "Outline of Guidelines on the protection of those who report crimes or irregularities of which they have become aware due to an employment relationship, pursuant to art. 54-bis of Legislative Decree no. 165/2001 (so-called whistleblowing)".
- **ANAC Resolution no. 311 of 12 July 2023** - "Guidelines on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions. 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 2019. L 305, 26.11.2019, p. 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.

- ***Confindustria Guidelines: Guidelines*** issued by Confindustria in 2002 and subsequently updated in 2004, 2008, 2014, 2021 and most recently in October 2023. The Guidelines provide associations and companies with methodological indications on how to build a Model suitable for preventing the commission of crimes and thus acting as an exemption from liability and sanctions provided for by Legislative Decree no. 231/2001.

6. SCOPE OF APPLICATION: PROTECTED SUBJECTS

This procedure is an integral part of the Code of Ethics adopted by Dropsa S.p.A. and is aimed at:

- a. to all those who hold representative, administrative or managerial functions, or who exercise, even de facto, the management and control of the company's activities;
- b. to all those who, regardless of their classification, cooperate and collaborate with Dropsa S.p.A.;
- c. to all those who have business relationships with Dropsa S.p.A.

On the other hand, the scope of the procedure does not include:

- reports on situations of a personal nature concerning claims or grievances relating to relations with hierarchical superiors or colleagues, as well as relating to the performance of one's work;
- reports based on mere suspicions or rumors concerning personal facts that do not constitute unlawful: this is because it is necessary both to take into account the interest of third parties covered by the information reported in the report, and to prevent the Company from carrying out internal inspection activities that risk being of little use and in any case expensive.

7. TYPES OF ILLICIT OR IRREGULAR CONDUCT

The term "offence" refers to the commission – or possible commission – of a crime that determines – or could determine – the incurrance of liability of Dropsa S.p.A. pursuant to Legislative Decree 231/01.

The term "irregularity" refers to any violation of the rules set out in the Code of Ethics (available on the Company's website), as well as violations of the protocols, regulations and procedures adopted.

Therefore, in general, the unlawful conduct that is the subject of reports worthy of protection includes:

- conduct, acts or omissions that harm the public interest or the integrity of the Public Administration and that consist of administrative, accounting, civil or criminal offences that do not fall under nos. 3), 4), 5) and 6) of art. 2, paragraph 1 of Legislative Decree no. 24/2023;
- the cases attributable to the Sensitive Activities identified as a potential criminal risk by the Company, where the conduct is carried out in the interest and/or to the advantage of the Entity and all relevant conduct pursuant to Legislative Decree no. 231/2001;
- offences that fall within the scope of European Union or national acts indicated in the annex to Legislative Decree no. 24/2023 or national acts that constitute implementation of European Union acts indicated in the annex to Directive (EU) 2019/1937, even if not indicated in the annex to Legislative Decree no. 24/2023, relating 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 protection of personal data and security of networks and information systems;



- acts or omissions that harm the financial interests of the European Union pursuant to art. 325 Treaty on the Functioning of the European Union (TFEU) specified in the relevant secondary legislation of the European Union;
- acts or omissions concerning the internal market, as referred to in Art. 26(2) of the Treaty on the Functioning of the European Union (TFEU), including infringements of EU competition and State aid rules, as well as infringements of the internal market related to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation;
- acts or conduct which frustrate the object or purpose of the provisions referred to in Union acts in the fields referred to 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, crimes, or irregularities that may be the subject of whistleblowing. However, by way of example and not limited to, some of the following conducts are indicated:

- violations in relation to the offences included in the scope of Legislative Decree 231/01;
- violations of the Code of Ethics and codes of conduct;
- repeated failure to comply with the deadlines for the conclusion of administrative procedures;
- accounting irregularities;
- misrepresentations;
- false certifications;
- the violation of environmental, occupational safety and control regulations;
- violation of internal or external rules relating to staff recruitment procedures;
- violations of the rules, including internal ones, governing purchases, through tenders or other awards);
- actions likely to cause damage to the Company's image;
- abuse of power;
- illegitimate appointments and appointments;
- conflicts of interest;
- the mismanagement of any public resources and the possible damage to the treasury.

In case of doubt, the reporting parties can still report a behavior that they consider incorrect, as long as it is detailed and of which they have direct knowledge.

8. RESPONSIBILITIES and PARTIES INVOLVED

The approach to QMS management is based on the PDCA (Plan Do Check Act) theory.

The purpose of this paragraph is to define the roles and responsibilities of staff in receiving, investigating, and managing reports, including any feedback to be shared with external staff and external stakeholders.

The offices and functions involved in the activities covered by this procedure are:

- The Head of Whistleblowing Management, in the persons of Mr. Walter Divisi – Chief Executive Officer of the Company (email address wdivisi@dropsa.com) and, as second-level support, Mr. Luca Squizzato – Human Resources Manager of the Company (email luca.squizzato@dropsa.com) who has been assigned this responsibility with a formal act of appointment by the Board of Directors; the figures were identified following the introduction



of the guidelines provided by Confindustria in October 2023 and the Guidelines issued by ANAC approved by Resolution no. 311 of 12 July 2023.

- The Board of Directors, as a Top Management body to be activated/informed when necessary;
- All recipients of the procedure (and of the related dedicated page on the company website) who can effettuare segnalazioni di condotte illecite, rilevanti e fondate su elementi di fatto precisi e concordanti, o di violazioni del modello di gestione di Dropsa S.p.A. di cui siano venuti a conoscenza in ragione delle funzioni svolte.

In detail:

- Members;
- freelancers and consultants;
- collaborators who work at Dropsa S.p.A.;
- volunteers/trainees;
- bodies with the function of management, administration and control.

9. OPERATING MODES

The operational process described is the one used to bring to light episodes of illegality or irregularities within Dropsa S.p.A., clarifying and facilitating the use of reporting by the whistleblower and removing any factors that may hinder or discourage recourse to the institution.

The objective of the procedure is therefore, on the one hand, to provide the whistleblower with clear operational indications about the subject, contents, recipients and methods of transmission of the reports and, on the other hand, to inform him about the forms of protection and confidentiality that are recognized and guaranteed.

10. OBJECT and REQUIREMENTS of INTERNAL REPORTING

The Company Management Model identifies the procedures for transmitting to the Management Manager any reports regarding conduct that may constitute the possible commission of significant offences pursuant to Legislative Decree 24/2023.

The report can be made through the Company's website at the following link <https://dropsa.integrityline.com>.

In order to facilitate reporting, a dedicated page has been activated on www.dropsa.com/it company website; A link to a specific IT platform is made available within the same, which guarantees the confidentiality of the whistleblower, the persons involved in the report and any related documentation, in compliance with current legislation.

Software used: Compliance Cockpit by EQS Group S.r.l.

Compliance Cockpit allows the management of the anonymous whistleblowing process by both employees and collaborators/external users of the company. Compliance Cockpit is a cloud application (SaaS) that can be accessed with any device (computer, iPad, smartphone...) without the need to install additional software/apps.



The report must be based on the detection of potentially unlawful conduct based on elements of fatto precisi e concordanti, di cui il segnalante è venuto a conoscenza in ragione del contesto lavorativo.

The platform allows both to register a new report and to check the progress of any reports made in the past, identifiable with a unique numerical code.

By activating the report, it is then subjected to a pre-assessment of validity by the dedicated function, i.e. the Head of Whistleblowing Management.

The Company may also consider anonymous reports, if these are adequately circumstantial, and made in great detail, i.e. they are such as to bring out facts and situations relating them to specific contexts (e.g.: documentary evidence, indication of names or particular qualifications, mention of specific offices, procedures or particular events, etc.).

The report - even if it is not anonymous - must be detailed and have the widest possible degree of completeness and exhaustiveness.

The whistleblower is required to provide all available and useful elements to allow the competent parties to proceed with the due and appropriate checks and assessments to verify the validity of the facts reported, such as:

- the identification data of the reporting person (name, surname, place and date of birth), if the whistleblower does not wish to take advantage of the possibility of anonymous reporting;
- an address to which subsequent updates can be communicated;
- a description of the facts that are the subject of the report, specifying the details relating to the circumstantial information and, if present, also the manner in which the facts covered by the report became known;
- the circumstances of time and place in which the acts that are the subject of the report were committed;
- personal details or other elements that make it possible to identify the person(s) who have/have carried out the reported facts (e.g. title, place of employment where the activity is carried out);
- any documents supporting the report;
- the indication of any other subjects who may report on the facts being reported;
- any other information that may provide useful evidence regarding the existence of the reported facts;
- the whistleblower's request to benefit from whistleblowing protections.

In order for a report to be substantiated, these requirements do not necessarily have to be met at the same time, in view of the fact that the whistleblower may not be fully available with all the required information.

Through the IT channel and therefore through the Software, the whistleblower will be guided in every phase of the report and will be asked, in order to better substantiate the same, a series of fields to be filled in in compliance with the required requirements.

It is essential that the elements indicated are known directly by the whistleblower and not reported or reported by other parties.



Alternative reporting channels to the Portal mode

The Decree introduces the obligation to establish an alternative channel to the electronic written form for reports.

Possible ways:

- in written form: analogue;
- orally, through dedicated telephone lines or voice messaging systems, and,
- at the request of the whistleblower, through a direct meeting with the reporting manager, which must be scheduled within a reasonable time.

For the analog written method, ANAC suggests that the report be placed in two sealed envelopes, including, in the first, the identification data of the whistleblower, together with an identity document; in the second, the subject of the report; Both envelopes must then be placed in a third envelope with the wording "reserved for the reporting manager" on the outside.

If the whistleblower believes he/she wishes to have a direct meeting with the Whistleblower Management Manager indicated in paragraph 8 of this procedure, he/she may request it through the email contact mentioned in paragraph 8 of this procedure.

11. MANAGEMENT OF INTERNAL REPORTS

Once the report has been received according to the channels provided for in this procedure, its management is divided into four phases:

- a. registration and custody;
- b. investigation;
- c. investigation and communication of the outcome;
- d. archiving.

a. Registration and custody

If the report is made through the Software/Portal, the Software itself will provide for a complete and confidential registration in accordance with the relevant legislation.

Upon receipt of the report, the Head of Whistleblowing Management assigns the whistleblower a specific alphanumeric ID and proceeds to record the details of the report on a computer and/or paper register, in particular:

- day and time;
- reporting party;
- subject of the report;
- notes;
- status of the report (to be completed at each stage of the process, e.g. preliminary investigation, investigation and communication of evidence emerged, archiving).

The Compliance Cockpit platform also ensures proper archiving in full compliance with the confidentiality and data protection precautions provided for in this legislation.



In addition, the flow of communication linked to the acknowledgment of receipt will be guaranteed, which must be returned to the whistleblower within seven days of the submission of the report itself, for the purposes of "acknowledgment of receipt" only.

b. Investigation

The purpose of the preliminary investigation is to verify the validity of the report received. To this end, the Whistleblowing Manager identified evaluates the contents by carrying out an initial screening and:

- if it immediately detects that the same is manifestly unfounded, it proceeds to the immediate dismissal; For example, it is inadmissible if:
 - the data that constitute the essential elements of the report are missing;
 - it is clear that the factual elements attributable to the violations typified by the legislator are unfounded;
 - the statement of facts is so general that it does not allow the offices or the person in charge to understand them;
 - only documentation is sent without the actual reporting of violations;
- Where the report is not well substantiated, it requires, where possible, additional information from the whistleblower. In the event that it is not possible to collect sufficient information to substantiate the report and initiate the investigation, it is archived;
- If the report appears to be substantiated with precise and consistent factual elements, it proceeds with the preliminary investigation phases.

c. Investigation and communication of the outcome

The investigation is the set of activities aimed at verifying the content of the reports received and acquiring useful elements for the subsequent evaluation phase, ensuring maximum confidentiality on the identity of the report and the subject of the report.

The main purpose of the investigation is to verify the truthfulness of the information under investigation, providing a precise description of the facts ascertained, through audit procedures and objective investigative techniques.

The person in charge of the investigation is the Head of Whistleblowing Management.

It is everyone's responsibility to cooperate with the person in charge of the investigation in carrying out the investigation.

For each investigation, the investigating entity shall prepare a final report containing at least:

- the established facts;
- the evidence collected;
- the causes and deficiencies that allowed the reported situation to occur.

At the end of the investigations, when the report received is found to be unfounded, the Head of Whistleblowing Managers will proceed to archive the report and, where possible, notify the whistleblower.

In the event that the report is found to be well-founded, the Head of Whistleblowing Managers activates the company managers (BoD) to take the necessary and most appropriate mitigating and/or corrective actions.

Transmits the outcome of the investigation to the Human Resources department for the possible initiation of



disciplinary proceedings aimed at, if necessary, imposing disciplinary sanctions in line with the provisions of the applicable legislation and the relevant collective labour agreements.

The Head of Whistleblowing must in any case provide feedback to the whistleblower (where possible) by:

- three months from the date of acknowledgment of receipt;
- or - in the absence of such notice - within three months from the date of expiry of the seven-day period for such notice, if the investigation has not been completed within three months, an interim response will be sent.

At the end of the three-month period, the Head of Whistleblowing Managers communicates:

- the filing of the report, justifying the reasons;
- the verification of the validity of the report and its transmission to the competent internal bodies;
- the activity carried out so far and/or the activity it intends to carry out.

In the latter case, it is advisable to also communicate to the reporting person the subsequent final outcome of the investigation of the report (archiving or verification of the validity of the report with transmission to the competent bodies), in due time.

d. Archiving

In order to ensure the traceability, confidentiality, storage and availability of data throughout the procedure, the documents are kept by the Whistleblowing Manager and archived both in digital format, through the Compliance Cockpit software, and through password-protected network folders and in paper format (in the case of verbalization following a direct meeting with the Whistleblower), in a special secured cabinet, accessible only to specially authorized and instructed persons.

All documentation will be kept, without prejudice to further legal deadlines in the cases expressly provided, for 5 years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations referred to in Article 12 of this decree and the principle referred to in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

The system allows the activation of a specific function at the application level that allows the Whistleblowing Manager to archive them by applying different data retention policies depending on the types of reports.

12. The FORMS OF PROTECTION OF THE WHISTLEBLOWER

However, the entire process must ensure the confidentiality of the whistleblower's identity from the moment the report is received and at every subsequent stage.

To this end, in accordance with current legislation, the Company has established a series of mechanisms aimed at protecting non-anonymous whistleblowers, providing:

a. The protection of the confidentiality of the whistleblower



The use of the Software guarantees the complete confidentiality of the whistleblower, as only the Whistleblower Management Manager can access the report.

Dropsa S.p.A. puts in place special safeguards to guarantee the confidentiality of the data of the Whistleblower, the reported person and all the persons involved in the report.

In the case of reports made through any other means, the recipients, once the report has been received and registered, assign a specific anonymous ID to the reporting party. To protect the confidentiality of the whistleblower, the ID will be used in all official documents and communications during the course of the investigation.

In the context of any disciplinary proceedings initiated against the reported person:

- if the facts charged are based on separate and additional investigations with respect to the report, even if consequent to the same, the identity of the reporting party cannot be revealed;
- If the facts complained of are based in whole or in part on the report, the identity of the whistleblower may be revealed to the person(s) involved in the report itself, where two requirements are met at the same time:
 - the consent of the reporting party;
 - the proven need for the reported person to know the name of the whistleblower for the purpose of fully exercising the right of defence.

b. The prohibition of discrimination against the whistleblower

The Whistleblower may not be sanctioned, dismissed or subjected to any discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly related to the report.

Discriminatory measures include unjustified disciplinary action, harassment in the workplace, any changes in duties or place of work and any other worsening change in working conditions that is a form of retaliation against the report. The reporting party who believes he or she has suffered discrimination for having made a report must give detailed notice to the Board of Directors of Dropsa S.p.A. through institutional channels.

The reporting party who believes that he or she has suffered discrimination may take legal action against the perpetrator of the discrimination and also against the Company – if Dropsa S.p.A. has actively participated in the discrimination. It should be borne in mind that, in this case, the law provides for a reversal of the burden of proof and it will therefore be the Company that will have to prove that the change in the working conditions of the whistleblower does not originate from the report.

c. Extension of protection

The subjects to whom the whistleblower protection measures can be extended are:

- the facilitator who, as a natural person, assists the whistleblower in the reporting process and who operates within the same work context and whose assistance must remain confidential; to persons in the same working context as the reporting person, the person who has filed a complaint or the person who has made a public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree;
- to the reporting person's work colleagues or the person who has made a complaint or made a public disclosure, who work in the same working environment as the reporting person and who have a habitual and current relationship with that person;
- entities owned by the reporting person or by the person who has filed a complaint with the Judicial



or Accounting Authority or who has made a public disclosure or for which the same persons work, as well as to entities operating in the same working context as the aforementioned persons.

d. Protection of reporting for just cause for disclosure of information covered by the obligation of secrecy

The Whistleblower is also protected in the event that, through the report, he/she reveals 'for just cause' information or facts covered by office, business or professional secrecy or violates the duty of loyalty or fidelity, thus constituting a clause of exemption from liability for the crimes referred to in Articles 326, 622 and 623 of the Criminal Code. This protection applies on the condition that the whistleblower acts in order to protect the interest in the integrity of Dropsa S.p.A. The disclosure, in short, must be exclusively aimed at bringing to light behaviors, acts or omissions that harm the public interest or the integrity of Dropsa S.p.A. and not for other purposes (e.g. vindictive, opportunistic, etc.)

e. Conditions for the protection and consequent responsibilities of the Whistleblower

The protection of the Whistleblower referred to in points a), b) and c) does not apply in cases where the report contains false information provided with intent or negligence. Therefore, the protection provided by this Procedure and by the national provisions in force is not guaranteed to the whistleblower against whom criminal and civil liability has been ascertained in the event of slanderous or defamatory reporting pursuant to the Criminal Code and art. 2043 of the Italian 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, such as reports that are clearly opportunistic and/or made for the sole purpose of harming the accused or other subjects, and cases in which it is ascertained that the whistleblower has acted with the knowledge of revealing untrue news (so-called 'malicious report'), are also a source of liability in disciplinary proceedings and in other competent bodies. as well as any other hypothesis of improper use or intentional instrumentalization of the institution covered by this document.

13. The PRESENTATION of the EXTERNAL REPORT

Articles 6 and 7 of Legislative Decree no. 24/2023 regulate the conditions and methods of exercise by the whistleblower of the right to activate an external report upon the occurrence of one of the following conditions:

- if, in the specific work context, the activation of the internal reporting channel is not mandatory or the channel is not active or has not been designed in compliance with regulatory requirements;
- if the whistleblower has already made an internal report, but the same has not been followed up or has ended with a negative final decision;
- if the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, it would not be effectively followed up (e.g. if the person ultimately responsible for his or her work is involved in the breach) or that the same report may lead to the risk of retaliation;
- if the whistleblower has reasonable grounds to believe that the reported breach may constitute an imminent or obvious danger to the public interest.

The procedures through which the whistleblower can make the report external to ANAC are defined by the



latter and indicated on the www.anticorruzione.it website, in a dedicated, easily identifiable and accessible section. Among the information that can be found on the ANAC website it is worth mentioning, among other things:

- an explanation of the whistleblower's protection measures;
- ANAC contacts (telephone number, postal address and e-mail address, ordinary and certified) to make an external report;
- instructions on the use of the external signalling channel;
- the ways in which ANAC may ask the reporting person to provide additions, the deadlines for responding to an external report, as well as the types of feedback and follow-up that ANAC may give to an external report.

14. PUBLIC DISCLOSURES

A further reporting method is governed by art. 15 of Legislative Decree no. 24/2023, fully referred to as follows: *"1. A reporting person who makes a public disclosure shall benefit from the protection provided for 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 external report or has directly made an external report, under the conditions and in the manner provided for in Articles 4 and 7 and has not been responded to within the time limits provided for in Articles 5 and 8 regarding the measures planned or taken to follow up on 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 where evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the report may be colluding with or involved in the breacher. 2. The rules on professional secrecy of journalists, with regard to the source of the news, shall remain unaffected."*

The whistleblower will benefit from the same protection measures granted by Legislative Decree no. 24/2023 and an integral part of this Procedure for the use of the internal/external channel, only if:

- has previously made an internal or external report without having received a response within the prescribed deadlines;
- has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the external report may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the report may be colluding with the infringer or involved in the infringement.

15. DATA PROTECTION POLICY

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, EU Regulation 679/2016 (GDPR) and the company's



relevant provisions.

The external provider of the Whistleblowing Platform has been designated as a data processor and the relationship is governed by Article 28 of Regulation (EU) 2016/679 (GDPR).

On the page dedicated to whistleblowing on the Company's institutional website (www.dropsa.com/it) and on the portal access page (<https://dropsa.integrityline.com>) it is also possible to consult the privacy policy pursuant to art. 13 of the aforementioned EU Regulation.

16. INFRINGEMENT OF THE PROCEDURE

Failure to comply with this procedure entails for the collaborators of Dropsa S.p.A. the possibility of applying the Disciplinary System provided for by the Organization, Management and Control Model pursuant to Legislative Decree 231/01, in line with the provisions of the applicable legislation and the relevant collective labor agreements.