



# Grievance Procedure

ICAM S.p.A.

**Adoption date:** January 31, 2025 (Rev. November 3<sup>rd</sup>, 2025)

**Object:** Guidelines for the Processing and Handling of Grievance Reports

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## 1 Document sheet

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<b>Document type</b>	Procedure
<b>Year of first issue</b>	2024
<b>Scope of application</b>	ICAM S.p.A.
<b>Edited by</b>	ICAM S.p.A. Sustainability Office
<b>Validated by</b>	ICAM S.p.A. Legal Office
<b>Approved by</b>	Board of Directors
<b>Emission (Publication)</b>	December 16, 2024
<b>Revisions</b>	November 3, 2025
<b>Related documentation</b>	Organization, Management and Control Model pursuant to Legislative Decree 231/2001, Code of Ethics and Code of Conduct for Cocoa Suppliers
<b>Regulatory sources</b>	Legislative Decree No. 24 of 2023 — Implementation of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and establishing provisions for the protection of persons who report breaches of national law.

## 2 Premise

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ICAM S.p.A. (hereinafter also “the Company”) carries out its business in compliance with external and internal laws, regulations and standards, including both national and international guidelines and standards.

The Company intends to promote a corporate culture based on legality, characterized by proper conduct and a sound corporate governance system, thereby defining appropriate tools to prevent, detect, and report illicit conduct and/or conduct in violation of ethical principles.

In particular, the Company has over time developed a Grievance Procedure – also in accordance with the UN Guiding Principles on Business and Human Rights – with the aim of offering employees and all stakeholders a clear, transparent and secure way to report any type of disservice, disagreement, unlawful conduct or concern, including but not limited to human rights violations, unsafe or inadequate working conditions, discrimination of any kind, workplace harassment, unfair practices, as well as issues related to environmental protection (by way of example and not limited to: violation of environmental regulations, pollution, inadequate waste management or other corporate conduct that may damage the environment or compromise the health and safety of workers and local communities) that, even potentially, are contrary to the law, internal company procedures or the ethical principles established by the Company and communicated to stakeholders through Policies, Regulations and Codes of Conduct, and which may cause harm – even potentially – to the Reporting Party or to the Company’s integrity and values.

The procedure allows such concerns to be communicated without fear of retaliation, ensuring fair and impartial handling of reports. The Company is committed to treating every report with the utmost confidentiality and protecting whistleblowers from potential retaliation, ensuring that all reports are investigated promptly and appropriately in order to guarantee a work environment that complies with standards of legality, responsibility, respect for fundamental workers' rights, and environmental protection.

Grievance reporting is handled with the aim of ensuring a working environment where the rights of all workers are respected, preventing acts of discrimination, harassment, environmental violations, or other practices that could compromise the integrity, dignity, and well-being of employees and the surrounding communities.

Furthermore, the corporate protocols and control measures established by the Company are designed to eliminate or minimize the risk of crimes or violations, with particular attention to areas and corporate activities that may be more exposed to unlawful or unethical behaviour, environmental damage, or violations of environmental regulations. The Company considers its commitment to ensuring fair, safe, and respectful working conditions and business relationships, as well as active respect for the environment, in accordance with internal procedures and applicable laws, to be fundamental.

Please note that the grievance procedure adopted by the parent company ICAM S.p.A. also integrates the grievance model already in use by the Ugandan subsidiary. The group-wide grievance reporting system includes the option to follow the Ugandan subsidiary's specific model, recognizing the importance of a local approach that respects local circumstances and regulations.

Continuous coordination is envisaged between the committees responsible for managing reports from the parent company and the Ugandan subsidiary. This coordination ensures that all reports are handled consistently and promptly, according to a shared methodology, while respecting local specificities.

### 3 Objectives and general criteria

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This procedure aims to regulate the process of managing reports brought to the Company's attention according to the methods described below in relation to facts or circumstances useful for ascertaining the possible commission of violations.

## 4 General principles, objective and subjective scope of application

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### 4.1 Objective scope of application

For the purposes of this Procedure, "Grievance Reports" are considered to be Reports relating to violations and concerns in the sphere of Corporate Social Responsibility (CSR) that consist of a risk to oneself or to one's group of members:

- 1) **Human rights violations:** forced labour and human trafficking, discrimination based on race-ethnicity-gender-religion-sexual orientation-disability or other personal characteristics, respect for the dignity of the person and inhuman or degrading treatment;
- 2) **Child labour:** involvement of minors in violation of ILO definitions and local laws regarding minimum age, hours and hazardous work;
- 3) **Gender equity:** discrimination, equal opportunities and the right to active participation;
- 4) **Inadequate working conditions:** unsafe, dangerous, or non-compliant work environments, work practices that do not comply with occupational health and safety regulations, excessive working hours, unfair wages or wages that do not comply with collective agreements, lack of rest periods or holidays, violations of occupational health and safety regulations such as exposure to toxic substances, pollutants, or other conditions harmful to health, violations of freedom of association and the right to collective bargaining;
- 5) **Rights of local populations and communities:** such as respect for traditions and land rights, soil fertility and habitat integrity, rights of access to water, food and essential resources, the right to self-determination and conservation;
- 6) **Discrimination and harassment:** Sexual, moral, psychological, verbal, or physical harassment against employees, collaborators, or other stakeholders; discrimination based on race, gender, age, disability, sexual orientation, religion, political opinions, or other personal characteristics; abuse of power, intimidation, or attitudes that create a hostile or dangerous environment;
- 7) **Environmental violations and impacts:** environmental pollution, such as contamination of air, water or soil, inadequate waste management, including hazardous waste or waste that does not comply with plant regulations, abuse of natural resources, such as excessive use of water or non-renewable energy, reckless use of chemical inputs, violation of regulations and good practices relating to the protection of forests and biodiversity, combating climate change or noise pollution;

- 8) **Violations of company regulations:** non-compliance with internal policies regarding ethics, taxation, privacy, and other company regulations;
- 9) **Other ethical and legal violations:** any other violation of laws, regulations, ethical principles or company policies.

In any case, please remember that any Report transmitted through the reporting channels referred to in this Procedure will still be taken into consideration within the limits of its relevance and verifiability.

## 4.2 Subjective scope of application

This Procedure is available to all potential stakeholders who become aware of the violations described above.

To this end, it is published on the website <https://www.icamcioccolato.com/it/>.

## 5 Reporting Channels

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Recipients of this Grievance Procedure may report violations or misconduct through the channels indicated below in compliance with the Company's commitment to ensuring an inclusive and accessible reporting system for all.

- a) **online platform** accessible from the page <https://icamcioccolato.whistleblowing.it/>, through which you will be directed to a web platform that allows access – in addition to the Whistleblowing reporting channel – also to the independent Grievance reporting channel, and you will be able to:
  - **reports in written form** by completing the questionnaire and following the instructions on the platform. This tool offers the greatest guarantees of confidentiality for the whistleblower;
  - **oral reports**, asking to schedule a face-to-face or telephone interview.
- b) **dedicated email address:** [grievance@icamcioccolato.it](mailto:grievance@icamcioccolato.it) to send reports in electronic format.



Company field staff can facilitate access to channels, with particular attention to whistleblowers with communication difficulties (e.g., cognitive disabilities, language differences, illiteracy).

## 6 Report Management

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### 6.1 Grievance Reporting Committee: composition and coordination with the Internal Whistleblowing Reporting Channels Management Committee

Due to the specific area of competence, the Company has established that Grievance reports are managed by a specific Grievance Committee (hereinafter also "Committee"). This is a multidisciplinary team capable of handling reports fairly, transparently, and competently, assessing reports based on the likelihood and potential impact of risks, giving the highest priority to human rights violations.

The Committee is an autonomous and independent body composed of three members.

However, given the potential dual relevance of certain conduct that could fall within the scope of both the Grievance and Whistleblowing systems, the Company has decided to entrust the management of both reporting channels (grievance and whistleblowing) to the Internal Whistleblowing Reporting Channels Management Committee. The Internal Whistleblowing Reporting Channels Management Committee's first task is to conduct, upon receipt, a preliminary assessment of the exact classification of the report received and determine whether it is a grievance or a whistleblowing report.

Following this assessment, the report may be retained by the Internal Whistleblowing Reporting Channels Management Committee for investigation or forwarded to the Grievance Reporting Management Committee for independent management.

Both Committees:

- reserve the right to involve, where necessary, internal or external experts or other competent professionals to adequately assess the report received. In such cases, the information will be shared in full respect of the privacy and confidentiality of the Reporting Party, in accordance with applicable data protection regulations.
- receive a formal assignment as managers of the Grievance and Whistleblowing reporting channels, which also includes a letter designating and assigning functions and tasks to the individuals responsible for processing pursuant to Articles 29 of EU Regulation 679/2016 (also "GDPR") and 2-quaterdecies of Legislative Decree no. 196/2003 (also "Privacy Code"). The letter provides specific instructions for the correct processing of the personal data referred to in the Report, for which the Company is the Data Controller pursuant to Article 4, paragraph 1, no. 7) of the GDPR.

In the event that Reports are received regarding one of the members of the respective Committee, such Reports will be handled by excluding from the checks the member affected by the content of the Report.

## 6.2 Sending the Report

The Reporting Person shall submit the Report as soon as he or she becomes aware of the facts he or she intends to report using one of the following channels, depending on the preferred method:

- Through guided compilation on the platform: a questionnaire with open and closed questions is provided to allow for in-depth analysis, thus minimizing the need for direct contact with the reporting person. The platform also allows for uploading documentation that the reporting person deems appropriate to support their report. In any case, the platform allows the reporting person to access the portal while protecting the confidentiality of their identifying information;
- by requesting an interview on the platform: the whistleblower will be contacted by the competent Committee to collect the report;
- via the dedicated email address: you can send a written report, including supporting documentation.

The Report must be detailed and based on precise and consistent factual elements and must therefore preferably contain the following elements:

- the personal details of the individual making the Report, unless it is an anonymous report, including any role within the company or the company or entity where the individual works, as well as their consent—or otherwise—to use such personal details, either immediately or at a later date, in verification activities and to disclose them for any investigative purposes, including to third parties, under the supervision and responsibility of the competent Committee;
- the personal details of the person who committed the facts which are the subject of the Report;
- a clear and complete description of the facts which are the subject of the Report;
- the circumstances of time and place in which the reported facts were committed;
- the indication of the beneficiaries and those damaged by the illicit act or irregularity;
- the indication of any other persons who can report on the facts which are the subject of the Report;
- the inclusion in the attachment of any documents that can confirm the validity of the reported facts;
- any other information that may provide useful confirmation regarding the existence of the reported facts.

From this perspective, it is appropriate for the Reports to provide the greatest possible number of factual elements that allow for the necessary checks to be carried out without having to resort to external sources that could potentially compromise the required confidentiality.

The reporting platform adopted, equipped with adequate technical security measures as required by Article 32 of the GDPR, is hosted on a third-party server and requires confidential registration and the use of encryption. The platform provider has signed a data protection agreement pursuant to Article 28 of the GDPR, committing to comply with the instructions provided by the Data Controller, including in the event of subcontracting.

The platform used allows for the archiving of reports and attached documentation electronically and encrypted, in compliance with applicable data protection legislation. The data and documents involved in the Report are retained in accordance with the law.

At the end of the reporting procedure, the platform provides the reporting person with a sixteen-digit code that will allow them to access the system and their report for:

- monitor its progress;
- supplement your Report with additional factual elements or other documentation;
- request direct contact or a meeting with the Committee, also initiating a possible exchange of requests and information.

The platform allows the Committee to continue to communicate confidentially with the reporting person and to request further details if the report is not adequately substantiated.

If the reporting person chooses to use the internal reporting channel orally, the interested party must access the platform and, in the "Choice of reporting channel" section, can opt to request an interview for oral reporting.

The reporting person is not required to provide his or her name but must provide an email address or telephone number where he or she can be contacted.

If the reporting person chooses to use a reporting channel other than the online platform, such as a dedicated email address, the report will still be treated with the same attention to confidentiality and security. Specifically, the reporting person may attach any supporting documentation. The Committee will respond and interact via the same channel, ensuring that the information is handled in compliance with privacy regulations.

Even in these cases, the reporting person is not required to provide their name, but they must provide a contact information, preferably an email or telephone number, so that the relevant Committee can contact them if necessary. The confidentiality of identifying information will always be guaranteed, regardless of the chosen channel.

## **6.3 Investigation and verification of the report**

### **a. Receiving the report**

The Report is subject to a preliminary assessment. Specifically, the Report is received initially by the Management Committee of the internal Whistleblowing reporting channels, which analyses its content to assess its relevance pursuant to Legislative Decree 24/2023. For further details, please refer to the specific Procedure, published at the following link: <https://www.icamcioccolato.com/media/Procedura-di-gestione-delle-segnalazioni-ITA-ESP.pdf>, as well as the opportunity for the report to be handled by the Grievance Committee.

If the Report is deemed even potentially relevant for Whistleblowing purposes, it will be handled in accordance with the appropriate Procedure. However, if the Internal Whistleblowing Channel Management Committee deems the matter relevant for Grievance purposes only, it may entrust the investigation to the Grievance Committee.

Once the Grievance Committee receives the report, it analyses it and, if the content is precise, detailed, and verifiable, issues an acknowledgement of receipt to the reporting party and initiates the relevant investigation. Otherwise, if the report is undetailed and/or unverifiable and the reporting party cannot be reached to provide the necessary additional information, the Grievance Committee archives the report.

Where a Report is submitted to a third party, through channels or in forms other than those provided for in this Procedure, the third party is required to forward it to the Management Committee of the internal Whistleblowing reporting channels.

Reports received by the ICAM Uganda Grievance Committee will always be shared with the ICAM S.p.A. Grievance Committee for an assessment of their relevance, any significant impacts for the ICAM GROUP (e.g., reputational and/or financial damage), and possible actions to be taken, in addition to the receiving Company's ordinary reporting management process.

### **b. Investigation**

The Grievance Committee diligently follows up on the Report, carrying out the investigative activity to verify its validity with full access to any information and documentation necessary to carry out its task.

For the purposes of the verification activity, the Committee may avail itself of specific expertise by granting in-depth investigation mandates to internal offices and/or third parties, taking care to:

- confer a formal mandate, defining the scope of action and specifying the information you intend to obtain from the requested investigation;



- omit any information that could, even indirectly, lead to the identity of the Reporter or to the content of the Report;
- omit any information relating to the person involved, where not strictly necessary for the correct performance of the assigned task;
- reiterate to the person in charge the obligation to maintain confidentiality of the data processed (in the case of external parties, this obligation must be formalized).

In cases where, for investigative purposes, it is necessary to inform other parties of the contents of the Report and/or the documentation attached to it, the Committee will obscure the personal data of the Reporting Party, as well as of other parties whose identity must be kept confidential (such as the person involved, the other persons mentioned in the Report).

Furthermore, as part of the investigation, the Committee must:

- maintain communication with the reporting person and request any additions;
- hear, if necessary, the person(s) directly involved or any witnesses and informed persons, orally or through a paper procedure, through the acquisition of written observations and documents.
- conclude the checks by tracing the reasons in cases where the Report is archived;

In any case, the personal details of the reporting person and any other information from which such identity can be directly or indirectly deduced will not be revealed by the Committee without the consent of the reporting person in order to protect him or her from possible retaliation or discrimination.

In particular, within the scope of the disciplinary proceedings:

- a) the identity of the whistleblower may not be revealed if the challenge to the disciplinary charge is based on investigations that are separate and additional to the Report, even if resulting from it;
- b) If the dispute is based in whole or in part on the Report and knowledge of the identity of the reporting person is essential for the defence of the accused, the report will be usable in disciplinary proceedings only if the reporting person has given his or her express consent to the disclosure of his or her identity.

The Reporting Person has the right to request updates or feedback on his/her Report using the information channels referred to in the previous paragraph 5. The refusal to provide information must be justified.

The above activities will be conducted even if the Report is submitted anonymously, provided it is sufficiently detailed and precise to allow the Committee to conduct its investigation. Otherwise, the Report will be archived.

### **c. Closing the report**

Following the investigation, the Committee will evaluate the adoption of one or more of the following measures:

- archiving of the Report due to insufficient evidence or irrelevance of the reported facts;
- Adopting measures to mitigate or eliminate identified risks, taking timely action to remedy any damage caused by the reported breach or situation, involving any third parties who may be co-responsible. This may include compensation for damages to individuals or entities involved, restoring the pre-existing situation, and implementing improvement actions to prevent or mitigate the recurrence of similar situations in the future;
- corrective and/or disciplinary actions: the Committee may recommend or adopt corrective measures to remedy the reported situation, including the use of contractual, commercial and financial leverage as well as disciplinary action against the responsible individuals, if violations of company policies, internal regulations or applicable laws emerge;
- organizational and/or procedural improvements: if the Report concerns gaps in company processes or procedures, the Committee may suggest or initiate improvement actions, revising or introducing new procedures, control systems, or training to prevent the violation from recurring;
- Awareness plans: if the Report highlights a risk or structural weakness, the Committee may propose preventative action plans to raise awareness within the organization, implement training campaigns, and strengthen the culture of compliance;
- Reporting to the competent authorities: If the Report concerns an unlawful act or violation that is outside the Company's jurisdiction or requires the intervention of the competent authorities (in the case of serious crimes or violations), the Committee will inform the competent authorities in accordance with applicable laws.



Specifically, the Committee, in compliance with applicable regulations, communicates the results of its investigations into received reports, where necessary, to the relevant departments. For example, in the event of disciplinary action against employees, the Employer and the HR department will be involved.

Furthermore, if it detects evidence that the matter is not manifestly unfounded, the Committee has the right to involve other competent third parties (e.g., the Head of the Department where the matter occurred, the Legal Department, or the head of the organizational unit managing the contractual relationship) to assess the situation and potentially adopt further consequent actions or measures.

Finally, the Committee informs the reporting person of the follow-up to the report he or she made, usually through the same channel through which it was submitted.

#### **d. Record keeping**

The Report and related documentation (recordings, minutes, collected documentation, etc.) will be retained for the time strictly necessary to manage the same on the platform where the Report was made.

For reports received through other channels, such as the dedicated email address, the collected documentation (e.g., call transcripts, emails, etc.) will be securely stored and, where necessary, archived electronically, for a period of time not exceeding that strictly necessary to manage the report. This material will always be retained in compliance with the privacy and confidentiality of the reporting party.

In any case, all data collected, regardless of the channel used, will be processed in compliance with data protection legislation (GDPR) and will be accessible exclusively to authorized persons for the purposes of managing the Report.

The personal data collected and relating exclusively to Grievance issues will be retained for the time strictly necessary to manage the report and, in any case, for a maximum of two years from the date of communication of the final outcome of the reporting procedure. At the end of the retention period, the platform provides for the automatic deletion of the Reports entered once the established time has elapsed, while in all other cases the data and documents will be destroyed or anonymized.

In the event that the personal data collected relates to facts that also fall within the scope of the Whistleblowing legislation, the terms set forth in Legislative Decree 24/2023 will apply (see the relevant Procedure).

## **7 Protection and safeguarding of the reporting person**

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In all phases relating to the investigation of the reported facts, the Company ensures the protection of the Reporting Person against any retaliatory action that they may suffer or discriminatory behaviour adopted because of the Report made (for example, dismissal, mobbing, demotion, etc.).

The reasons that led the individual to report or file a complaint are irrelevant to their protection. Protection extends not only to the reporting individual, but also to any facilitators, colleagues with a stable emotional relationship, colleagues with a regular and ongoing relationship with the reporting individual, entities owned by the reporting individual or for which they work, and entities operating in the same work context as the reporting individual.

The protection of whistleblowers also applies when the report occurs during the following phases of the employment relationship:

- a) when the legal relationship (e.g. employment, collaboration, consultancy, supply relationship, etc.) has not yet begun, if information on the violations was acquired during the selection process or in other pre-contractual phases;
- b) during the probationary period;
- c) following the termination of the legal relationship if the information on the violations was acquired during the relationship itself.

Protection extends to cases of reports made anonymously, if the reporting person is subsequently identified.

Retaliation includes: a) dismissal, suspension, or equivalent measures; b) demotion or failure to promote; c) changes in duties, locations, salary reductions, or changes in working hours; d) suspension of training or any restriction on access to it; e) negative marks or references; f) disciplinary measures or other sanctions, including financial ones; g) coercion, intimidation, harassment, or ostracism; h) discrimination or any other unfavourable

treatment; i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion; l) failure to renew or early termination of a fixed-term employment contract; m) damage, including to the individual's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income; (n) improper listing on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future; (o) early termination or cancellation of a contract for the supply of goods or services; (p) cancellation of a license or permit; (q) requesting psychiatric or medical assessments.

In addition to those expressly indicated, retaliation may include, for example, the demand for results that are impossible to achieve in the manner and timeframe indicated; a deliberately negative performance evaluation; the unjustified revocation of assignments; the unjustified failure to assign assignments with the simultaneous assignment to another individual; the repeated rejection of requests (e.g., vacation, leave); the unjustified suspension of patents, licenses, etc.

The burden of proving that such conduct or actions are motivated by reasons unrelated to the Report lies with the person who carried them out.

In the event of suspected discrimination or retaliation against the Reporting Person, related to the Report, or abuse of the reporting tool by the same, the Company will apply disciplinary sanctions.

People who have suffered retaliation have the right to be reinstated in their jobs.

## **8 Disciplinary measures and other initiatives**

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An effective Grievance system must provide for specific sanctions against the persons involved in the event of ascertainment of the violations or illicit acts attributed to them, as well as against the Reporting Person in the event of abuse of the Reporting tool, against the Committees in the event of failure to comply with this Procedure, as well as against all those who, for various reasons, violate the confidentiality obligations and prohibitions of retaliation established to protect the Reporting Person.

Therefore, in accordance with the provisions of the current disciplinary system, the following behaviours are subject to sanctions:

- failure to carry out the verification and analysis activities of the Report;
- retaliatory commission;
- obstruction or attempted obstruction of the Report;
- breach of confidentiality obligation;

The Company does not tolerate any prejudicial consequences against the Reporting Person in the disciplinary context and protects him or her in the event of the adoption of "discriminatory measures, direct or indirect, having an effect on working conditions for reasons directly or indirectly related to the complaint."

The aforementioned protection, however, finds a limit in the cases of:

- established criminal liability of the reporting person, even by first-instance judgment, in "cases of liability for slander or defamation or for the same reason pursuant to art. 2043 of the Civil Code".
- civil liability of the reporting person, in cases of intent or gross negligence, for the same crimes as above

With reference to the last two behaviours indicated, in fact, if the person involved believes that the Reporter has filed the Report solely with the aim of slandering or defaming him, he can file a complaint against persons unknown to him.

If the Judicial Authority deems it necessary to proceed against the Reporting Person, it may request the Company to provide the Reporting Person's identity. In this case, following the Authority's decisions, the appropriate disciplinary measures will be applied against the Reporting Person.

However, a Reporting Person who reveals or disseminates information on violations covered by the obligation of confidentiality or relating to the protection of copyright or the protection of personal data, or who reveals or disseminates information on violations that damage the reputation of the person involved or reported, shall not be punishable, even by civil or administrative liability, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of such information was necessary to reveal the violation and the report.

## **9 Processing of personal data**

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The reporting process covered by this Procedure is structured to ensure its compliance with the General Data Protection Regulation (GDPR) and with company procedures regarding the protection of personal data,

The Company has implemented appropriate privacy documentation, including the provision of adequate information pursuant to Articles 13 and 14 of the GDPR for all data subjects involved or cited in the report.

Specifically, upon filing a Report, the Reporting Person receives information regarding the methods used to process their personal data. In any case, this information is also published in the section of the website dedicated to reporting channels.

The Company guarantees that personal data is processed lawfully and fairly, and in any case in accordance with the specific rules established by current legislation.

Furthermore, it is specified that the confidentiality of the Company employee who makes a Report is protected pursuant to the provisions of Article 2 undecies, entitled "Limitation of the rights of the data subject," of Legislative Decree no. 101 of 10 August 2018, containing "Provisions for the adaptation of national legislation to the provisions of 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 (General Data Protection Regulation)."