

(WHISTLEBLOWING)

DOCUMENT ATTACHED TO THE ORGANISATION AND MANAGEMENT AND CONTROL MODEL ADOPTED BY AROL S.P.A. PURSUANT TO ITALIAN LEG. DECREE 231/2001

Form for reporting infringements

| WHISTLEBLOWER'S IDENTIFICATION DATA | |
|-------------------------------------|--|
| SURNAME and NAME | |
| COMPANY NAME | |
| JOB/FUNCTION | |
| TELEPHONE | |
| EMAIL | |

| REPORT ABOUT CONDUCT | |
|---|---|
| <p>THE FACT REFERS TO: <i>(tick one or more boxes)</i></p> | <ul style="list-style-type: none"> <input type="checkbox"/> Staff recruitment <input type="checkbox"/> Contracts <input type="checkbox"/> Granting of economic benefits of any kind <input type="checkbox"/> Granting of other types of benefits <input type="checkbox"/> Appointments, promotions and mandates <input type="checkbox"/> Authorisations <input type="checkbox"/> Inspections <input type="checkbox"/> Relations with P.A., Public Officials, etc. <input type="checkbox"/> Facilitating payment requested <input type="checkbox"/> Facilitating payment made <input type="checkbox"/> Extortion payment <input type="checkbox"/> Other, specify _____ |
| DATE OF THE EVENT | |

PROCEDURE FOR REPORTING UNLAWFUL ACTS PURSUANT TO ITALIAN LEGISLATIVE DECREE NO. 24 OF 10 MARCH 2023

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| | |
|---|--|
| PLACE OF THE EVENT | |
| INDIVIDUAL(S) WHO COMMITTED THE FACT | |
| AREA/COMPANY DEPARTMENT | |
| ANY PRIVATE INDIVIDUALS INVOLVED | |
| ANY COMPANIES INVOLVED | |
| ANY PUBLIC OFFICIALS OR P.A. INVOLVED | |
| HOW YOU LEARNED ABOUT THE FACT | |
| ANY OTHER INDIVIDUALS WHO CAN PROVIDE INFORMATION ABOUT THE FACT <i>(tick one or more boxes)</i> | |
| AMOUNT OF THE PAYMENT OR OTHER ADVANTAGE/BENEFIT | |
| OBJECTIVE CIRCUMSTANCES OF VIOLENCE OR THREAT | |

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| DESCRIPTION OF THE FACT |
|-------------------------|
| |

| | |
|--|---|
| <p>THE FACT IS UNLAWFUL BECAUSE:</p> <p><i>(tick one or more boxes)</i></p> | <ul style="list-style-type: none"><input type="checkbox"/> It is a criminal offence<input type="checkbox"/> It violates company policy, the code of ethics or other provisions subject to disciplinary action<input type="checkbox"/> It causes financial harm to the organisation<input type="checkbox"/> It harms the organisation's image<input type="checkbox"/> It violates the environmental and workplace safety standards<input type="checkbox"/> It constitutes a case of mismanagement of resources<input type="checkbox"/> It entails discrimination against the whistleblower<input type="checkbox"/> Other, specify _____ |
|--|---|

N.B. *Attach any supplementary documentation to this form.*

In submitting this form, the user agrees to the processing of their personal data provided herein

Date and place

Whistleblower's signature

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Instructions for reporting infringements

In order to protect the lawfulness, truthfulness and fairness of all the activities implemented, Arol S.p.A. provides access to the following form for all individuals, working in any capacity:

- whistleblowing form: **“Whistleblowing of wrongdoings”**
- whistleblowing instructions: **“Instructions for whistleblowing of wrongdoings”**

The documentation can, however, be consulted at any time on the company intranet in the space dedicated to the **“ORGANISATION, MANAGEMENT AND CONTROL MODEL”** where the methods of filling and sending it in are also published.

Whistleblowing, based on precise and consistent factual elements of which the whistleblower has become aware through their work, must be addressed:

- to the head of the DEPARTMENT DESIGNATED by Senior Management, namely the **Supervisory Board**.
- to Senior Management, if the whistleblowing report refers to conduct by the Supervisory Board in its entirety or one of its members, in carrying out company functions/duties

The whistleblowing report received by any other employee must be the original version with any attachments, promptly forwarded to the DESIGNATED DEPARTMENT, which is responsible for the registration of the report in a confidential manner.

The transmission of the whistleblowing report must be done in strict confidence and with suitable methods to protect the whistleblower and their identity and the reputation of the persons reported, without prejudice to the successive investigative activities.

The company has, therefore, set up several reporting channels which guarantee the confidentiality of the whistleblower’s identity and handling of the whistleblowing report submitted with the following methods:

- a) registered/letter addressed to the Chairman of the Supervisory Board, Luigi Giorno (lawyer), Via M. Pavia 6, 14053 Canelli (AT)

In order to guarantee confidentiality, the whistleblowing report must be placed in a closed envelope bearing the words “confidential/personal”;

- b) orally: the internal whistleblowing report can be given orally (i) through a voice messaging system sent to the number +393356028400 (corresponding to Luigi Giorno, lawyer) through which the whistleblower expressly consents to the retention of the whistleblowing report, or (ii) through a meeting in person. In the second instance,

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the whistleblower can request that a direct encounter is organised with the DESIGNATED PERSON, via either a video conference or a meeting in person. This encounter must take place no later than 10 (ten) days from receipt of the relevant request via the specific voice messaging system at the number +393356028400 (corresponding to Luigi Giorno, lawyer). The whistleblower can verify, rectify and approve the transcription of the whistleblowing report provided orally.

If the whistleblower wishes to remain anonymous, they can submit their report using method b), in particular:

- by not filling in the section “whistleblower’s personal details” of the form
- by not signing the form
- by not indicating the sender or by using a pseudonym or fictitious name.

CONFIDENTIALITY OBLIGATIONS REGARDING THE IDENTITY OF THE WHISTLEBLOWER

The unauthorised disclosure of the identity of the whistleblower, or information whereby their identity may be inferred, is considered a violation of the Management System. Anyone who receives or is involved in the handling of whistleblowing reports is required to protect the confidentiality of this information.

Violation of the obligation of confidentiality constitutes grounds for disciplinary action, without prejudice to further forms of

liability provided for in the regulations.

NEWS COVERED BY OFFICIAL, CORPORATE, PROFESSIONAL, SCIENTIFIC AND INDUSTRIAL SECRECY

For whistleblowing reports submitted, in the forms and within the limits described, Arol S.p.A. grants personnel, pursuant to Italian Leg. Decree 231/2001, protection in the case of disclosure of information covered by the obligation of official, corporate, professional, scientific and industrial secrecy.

Disclosure by means that exceed the purpose of eliminating the wrongdoing and, in particular, disclosure outside the communication channel specifically set up for this purpose, however, constitutes a violation of the relevant obligation of secrecy.

COMPANY NON-RETALIATION POLICY

The company does not consent to or tolerate any form of retaliation or discriminatory measure affecting the whistleblowing employee’s employment situation for reasons directly or indirectly linked to the whistleblowing report. The employee also has the right to request transfer to another office and, where reasonably possible, these requests will be fulfilled.

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Protection is limited to cases where both the reporting and reported person are employees of the same organisation.

This procedure is considered without prejudice to the criminal and disciplinary liability of the whistleblower in the event of a libellous or defamatory report under the Italian Criminal Code and article 2043 of the Italian Civil Code.

Any abuse of this procedure, made solely with the intention of harming the reported person or for opportunistic purposes, may also constitute grounds for liability, both at disciplinary level and in other competent fora.

Privacy Policy concerning the processing of personal data pursuant to articles 13-14 of (EU) Regulation 2016/679

Data subject: Whistleblower.

AROL S.p.a in its capacity of Data Controller with regard to the processing of your personal data pursuant to (EU) Reg. 2016/679 (hereinafter the 'GDPR'), hereby informs you that the said regulation protects data subjects with regard to the processing of their personal data and that the said processing will take place in a fair, lawful, transparent manner which protects your privacy and your rights.

Your personal data will be processed in accordance with the terms of the above legal provisions and the confidentiality obligations contained therein.

In addition, the Data Controller may obtain knowledge of special categories of data, as follows: Common data and any special data processed in connection with the handling of whistleblowing reports.. Personal data in these special categories are processed in compliance with art. 9 of the GDPR.

Purposes and legal basis of processing: specifically, your data will be processed for the following purposes, relating to the fulfilment of legal or contractual obligations:

- Compliance activities under Legislative Decree 24/2023;
- Receipt, analysis and management of the report, as well as the ascertainment of the facts that are the subject of the report and adoption of the consequent measures, in compliance with the provisions of Legislative Decree No. 24 of 10 March 2023.

Further to your consent, your personal data may be used for the following purposes:

- disclosure of your identity to persons other than those competent to receive or act on the reports (paragraph 2 of Article 12 of Legislative Decree 24/2023) or in the course of the proceedings, where the charge is based, in whole or in part, on the report and knowledge of his identity is indispensable for the accused's defence (paragraph 5 of Article 12 of Legislative Decree 24/2023).

Your contribution of data is optional with regard to the abovementioned purpose, and any refusal of consent will not affect the continuation of the relationship or the congruency of the processing.

Processing procedures. Your personal data may be processed by the following ways:

- using electronic calculators running softwares managed by third parties;
- Oral treatment;
- computer processing;
- temporary processing in anonymous/anonymised form if chosen by the reporter.

All data are processed in compliance with the procedures specified in articles 6 and 32 of the GDPR and with the adoption of the appropriate security measures required.

Your data will only be processed by persons specifically authorised by the Data Controller, and specifically by the following categories of authorized persons:

- OdV - Supervisory Board;
- Report Manager, i.e. the person(s) in charge of receiving and managing reports, appointed in accordance with Article 4(2) of Legislative Decree 24/2023.

Disclosure. Your data may be disclosed to external entities for the correct management of the relationship and specifically for the following categories of Recipients, including all the duly designated Data Processors:

Disclosure to legally obligatory bodies relating to whistleblowing regulations under Legislative Decree 24/2023;

- Investigating authorities.

Distribution: Your personal data will not be distributed in any way.

Data Storage Period. In accordance with the principles of lawfulness, limitation of purpose and minimisation of data, pursuant to art. 5 of the GDPR, the data storage period for your personal data is:

- established in a period of time not exceeding the fulfillment of legal obligations and for the protection in litigation;
- established as a period of time not exceeding the purposes for which the data were collected and processed and complying with the compulsory times required by law.;
- The data may be stored for up to 5 years from the date of communication of the final outcome of the reporting procedure (Art. 14 Legislative Decree 24/2023).

Data Controller: the Data Controller, as defined by the Law, is AROL S.p.a (Viale Italia n. 193 , 14053 Canelli (AT), VAT no. 03217610967, contactable as follows: e-mail gdrprivacy@arol.com).

You are entitled, by application to the Data Controller, to obtain the erasure (right to be forgotten), restriction, updating, rectification and portability of your personal data, to object to their processing, and in general to exercise all your rights under articles 15, 16, 17, 18, 19, 20, 21 and 22 of the GDPR.

Regulation (EU) 2016/679: Articles 15, 16, 17, 18, 19, 20, 21, 22 - Rights of the Data Subject

1. The data subject has the right to obtain confirmation as to whether or not personal data concerning him or her exist, regardless of their being already recorded, and disclosure of such data in intelligible form, and the right to lodge a complaint with the supervisory authority.

2. The data subject has the right to be informed of:

- a. the source of the personal data;
- b. the purposes and methods of processing;
- c. the logic applied if the data are processed by electronic devices;
- d. the identification data concerning the Data Controller, the Data Processors and the representative designated as per article 5, comma 2;
- e. the entities or categories of entity to whom or which the personal data may be disclosed and who or which may get to know said data as designated representative in the State's territory, as data processors or as persons in charge of the processing.

3. The data subject is entitled to obtain:

- a. the updating, rectification or, where interested therein, integration of the data;
- b. the erasure, anonymisation or blocking of data that have been unlawfully processed, including data whose retention is not necessary for the purposes for which they were collected or subsequently processed;
- c. certification to the effect that the operations as per letters a) and b) have been notified, as also related to their contents, to the entities to whom or which the data were disclosed or disseminated, unless this requirement proves impossible or involves a manifestly disproportionate effort compared to the right that is to be protected;
- d. the portability of the data.

4. The data subject has the right to object, in whole or in part:

- a. on legitimate grounds, to the processing of personal data concerning him/her, even though they are relevant to the purpose of the collection;
- b. to the processing of personal data concerning him/her, where it is carried out for the purpose of sending advertising materials or direct selling or else for the performance of market or commercial communication surveys.



Data subject consent form

Data : Place :

Name, Surname:

Do you consent to the processing of your personal data for the optional purposes set out below?

YES **NO** disclosure of your identity to persons other than those competent to receive or act on the reports (paragraph 2 of Article 12 of Legislative Decree 24/2023) or in the course of the proceedings, where the charge is based, in whole or in part, on the report and knowledge of his identity is indispensable for the accused's defence (paragraph 5 of Article 12 of Legislative Decree 24/2023).

Data subject:
