



WHISTLEBLOWING

Procedure for reporting offences and irregularities pursuant to Legislative Decree N. 24/2023

SLAM.COM S.p.A.

Registered office:


Via Manzoni, 3

20121 MILAN

Document approved by the Chief Executive Officer

Index

1. LEGAL BASIS	2
2. TO WHOM THIS PROCEDURE APPLIES	2
3. FORMS OF REPORTING.....	3
4. INTERNAL REPORTING CHANNELS.....	3
5. OBJECT AND CONTENTS OF A REPORT	4
6. VERIFYING A REPORT’S VERACITY	7
7. WHISTLEBLOWER PROTECTION.....	9
8. PROTECTION FOR THOSE REPORTED	11
9. PRESERVATION OF MATERIAL	12
10. PERSONAL DATA PROCESSING	12
11. PRIVACY POLICY PURSUANT TO ART. 13 OF EU REGULATION N. 679/2016 (HEREINAFTER “GDPR”) (WHISTLEBLOWING)	13

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

1. Legal basis

Article 2 of Law N. 179 of 30th November 2017 ('*Tutela del dipendente o collaboratore che segnala illeciti nel settore privato*' or 'Protection of the employee or collaborator who reports wrongdoing within the private sector') supplemented Article 6 of Legislative Decree N. 231/2001 by introducing paragraph 2-bis, which read as follows:

<<2-bis. The models referred to in letter a) of paragraph 1 provide for

a) one or more channels enabling the persons indicated in Article 5, paragraph 1, letters a) and b), to submit, in order to protect the integrity of the entity, circumstantiated reports of unlawful conduct, relevant under this decree and based on precise and concordant factual elements, or of violations of the entity's organisational and management model, of which they have become aware by reason of the functions performed; these channels guarantee the confidentiality of the reporting party's identity throughout the activities involved in managing said report;

b) at least one alternative reporting channel capable of guaranteeing, by digital means, the confidentiality of the reporting party's identity;

c) the prohibition of retaliatory or discriminatory acts, whether direct or indirect, against the whistleblower for reasons directly or indirectly linked to the report;

d) within the disciplinary system adopted pursuant to paragraph 2(e), sanctions against those who breach such measures that are designed to protect the reporting party, as well as against those who provide reports that prove to be unfounded and are made with malicious intent or gross negligence.

The expression 'whistleblower' thus refers to any employee or collaborator who - holding a representative, administrative or managerial position within the Entity or within one of its Organisational Units, or being subject to the management or supervision of such senior persons - submits circumstantiated reports of unlawful conduct or violations of the organisation and management model, of which they have become aware during the performance of their duties.


Legislative Decree N. 24 dated 10th March 2023 implemented the 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, laying down provisions concerning the protection of persons who report breaches of national laws.

With reference to the amendments made to Legislative Decree N. 231/2001, Legislative Decree N. 24/2023 amended Article 6, paragraph 2-bis, providing for the simultaneous repeal of paragraphs 2-ter and 2-quater of the same provision of law. The new paragraph 2-bis reads as follows:

"2-bis. The models referred to in paragraph 1(a) shall provide, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council dated 23rd October 2019, for the relative internal reporting channels, the prohibition of retaliatory action and the disciplinary system, adopted pursuant to paragraph 2(e)."

2. To Whom This Procedure Applies

This Procedure applies to **Directors, Executives, Employees, as well as anyone who has an interest in the Company (hereinafter referred to as the 'Concerned Parties')** and is introduced in order to regulate the process of submitting, receiving, analysing and processing reports (as defined below) coming from or transmitted by anyone, even in a confidential or anonymous manner.

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

In particular, Legislative Decree N. 24 of 10th March 2023 extended the definition of the term 'whistleblower' to include categories that had hitherto remained excluded, such as: **former employees and employment candidates, self-employed workers, freelancers, consultants, volunteers, trainees, shareholders and 'persons with functions of administration, management, control, supervision or representation, even where such functions are exercised on a de facto basis, with entities in the public or private sector'**.

The protective measures referred to in point 6 also apply to:

- a) facilitators;
- b) those operating in the same work environment as the reporting person or the person who submitted a complaint to the judicial or accounting authority or made a public disclosure and who are bound to them by a stable emotional or family relationship up to the fourth degree;
- c) co-workers of the reporting person or of the person who submitted a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the reporting person and who have a regular and current relationship with that person
- d) entities owned by the reporting person or by the person who submitted a complaint to the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities working in the same work environment as the said persons.

The guidelines issued by the Italian Authority for Anti-Corruption ANAC on 12th July 2023 and the Operating Guide of October 2023 as issued by the General Confederation of Italian Industry were also taken into account when drafting this procedure.

3. Forms of reporting


Whistleblowers will have access to two channels:

- 1) **internal** reporting to the Entity (to the identified External **Manager**) and
- 2) **external** reporting to the Italian National Anti-corruption Authority (**ANAC**).

With regards to the first form of reporting, **prior discussion is required of the company with trade union representatives or organisations.**

The second channel may be activated once the whistleblower has already made an internal report but the report has not been followed up or has resulted in a negative final decision; if the whistleblower has reasonable grounds to believe that an internal report would not be effectively followed up (e.g. if the person ultimately responsible for their work context is involved in the breach) or that the report may give rise 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.

4. Internal reporting channels

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

Slam.com S.p.A., in order to facilitate the submission of reports, provides the following communication channels:

(a) Postal channel

A dedicated channel for written communications, as opposed to the digital channel, is the traditional postal channel. The whistleblower may use the following postal address: **Avv. Salvatore Calandra - Whistleblowing Reporting Manager - Via G. D. Annunzio 2/63 - 16121 Genova.**

In order to use this channel, the report **must be placed into two sealed envelopes**: the **first** with the identification data of the reporting person together with a photocopy of the identification document; the **second** with the report, so as to separate the identification data of the reporting person from the report. Both should then be placed in a **third** sealed envelope marked **'Riservata al gestore della segnalazione'** (For the Reporting Manager's eyes only) on the outside.

This channel also works for anonymous reports.

(b) Verbal channel

Through this channel, the reporting person may contact the Reporting Manager directly by calling them at **010.582.483**, an unrecorded telephone line.

The reporting person may also request a direct meeting with the Reporting Manager. In this case, the meeting is guaranteed to take place within 15 days of the report. This may also be carried out by means of a statement made and transcribed by the person entitled to receive them, i.e. the Manager.


Should the contents of the report be viewed by a person who is not authorised to do so, the latter shall undertake not to disseminate the contents of the report in any manner whatsoever and to notify the Manager immediately.

Anyone who receives a report that has passed through channels a) and b) shall **transmit it within seven days in its original form to the Manager**, with the undertaking to comply with the rules protecting the confidentiality and integrity of the person making the report, as well as of the persons reported, while also informing the person making the report of the transmission.

Any documentation on the reported facts, as well as the results of any verifications already carried out on the matter, should also be forwarded to the Manager for assessment within their competence.

5. Object and contents of a report

Pursuant to Article 3(2)(a) of the aforementioned Legislative Decree N. 24/2023 (and the ANAC Guidelines), **private-sector entities that employ an average of at least 50 workers and do not have a 231 Model** (Slam.com S.p.A.'s current legal situation) must provide for **internal reporting channels for reports concerning breaches of EU law, whether made through internal, external,**

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

public disclosure or whistleblowing channels. Provision must also be made for the prohibition of retaliation along with the formalisation of a relative disciplinary system.

Reports must relate to misconduct and be based on precise and consistent facts. Violations that have already taken place may be reported, as well as violations that have not yet been committed, but are significantly likely to be committed, as well as acts or omissions that the whistleblower has well-founded reason to believe are violations, and any attempts to conceal similar violations.


Whistleblowing violations applicable to Slam.com S.p.A., in accordance with Decree n. 24/2023, are as follows:

- 1) offences falling within the scope of the **European Union or national acts indicated in Annex 1**, parts 1 and 2, to Legislative Decree N. 24/2023 or **national acts constituting implementation frameworks for the European Union acts** indicated in the Annex to EU Directive n. 2019/1937, although 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 the financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and animal feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and the security of networks and information systems;
- 2) acts or omissions that affect the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant Derivative Law of the European Union;
- 3) acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of European Union competition and State aid rules, as well as violations affecting the internal market related to acts in breach of corporate tax regulations or mechanisms the purpose of which is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law
- 4) acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned in points (1), (2) and (3).

Accordingly, recipients who detect or become aware of possible unlawful conduct or irregularities in the performance of their work activities by persons who have relations of interest with Slam.com S.p.A., are required to act in accordance with this procedure, reporting without delay the facts, events and circumstances that they believe, in good faith and on the basis of reasonable grounds, to have led to such violations, or conduct that does not comply with the contents of the 231 Organisational Model.

To this end, **the report**, in addition to being timely, must be as complete and exhaustive as possible and contain, **preferably and clearly, the following elements:**

- a. the particulars of the person making the report, with an indication of the position or function performed within the Company (where the report is not anonymous)
- b. description of the facts that make up the object of the report
- c. if known, the circumstances of time and place in which the facts were committed
- d. if known, the personal details or other elements (such as the job title and the department in

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

which the activity is carried out) enabling the identification of the person(s) who has/have committed the facts reported

- e. an indication of **any other persons** who may be able to also report on the reported facts
- f. an indication of **any documents** that may confirm the validity of such facts (and if possible attach them)
- g. any other information that may provide useful feedback as to the existence of the facts reported
- h. specify that this is a report for which you intend to keep your identity confidential and benefit from the safeguards provided for in the event of any retaliation.

It should be emphasised, however, that **this procedure does not cover grievances, claims or requests of a personal nature by the whistleblower, or relations with hierarchical superiors/colleagues (labour disputes)**, for which, instead, reference should be made to the rules of the labour relationship and to the procedures falling within the competence of the Human Resources Area.

The following are also excluded: a) matters of national defence and security; b) violations already regulated in certain special sectors (financial services, money laundering prevention, terrorism, transport safety, environmental protection).

Where the report is not adequately substantiated, **the Manager may request additional information from the reporter through the dedicated channel or even in person**, where the reporter has requested a direct meeting.

The decision on the request for supplementation is left to the prudent discretion of the Manager, who must consider, to this end, the overriding interest in the protection of the integrity of the institution.

However, **such a decision cannot be understood as entirely supplementary with respect to a wholly deficient report**: the Whistleblower has the primary duty of providing a precise description of the wrongful act that they intend to bring to the attention of the company in order to protect its integrity.


Anonymous reports

If the report is anonymous but accurate, substantiated and supported by appropriate documentation, it shall be treated in the same way in which ordinary reports are treated.

In any case, anonymous **reports will be recorded by the reporting manager** and the documentation received will be retained. Where the anonymous whistleblower is subsequently identified and retaliated against, they are guaranteed the protections provided for whistleblowers.

If the report is made to a non-competent person:

If the internal report is made to a person other than the one identified and authorised to receive such a report, **where the whistleblower expressly states that they wish to benefit from whistleblowing-related protection, or such intention can be inferred from the report, the report shall be considered a "whistleblowing report"** and shall be forwarded, within seven days of its receipt, to the competent person, with the simultaneous communication of said transmission to the reporting person. Otherwise, if the whistleblower does not expressly state that they wish to benefit

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

from the relevant protection procedures, or if such intention cannot be inferred from the report, the report is considered an ordinary report..

6. Verifying a report's veracity

The report is subject to a **preliminary admissibility assessment**. The Manager verifies that:

(a) the reporting person is among the persons eligible to make a report under Legislative Decree n. 24/2023 (subjective admissibility: see point n. 2).

The relevance of the report to the work context must also be assessed.

(b) the subject of the report falls within the scope of the offences which may be reported under Legislative Decree n. 24/2023 (objective admissibility: see point no. 5).

The non-personal nature of the report and its relevance to the purpose of protecting the integrity of the entity must also be assessed.

If both preliminary verifications are positive, the Manager proceeds to analyse the contents of the report.

If at least one of the preliminary checks has a negative outcome, the Manager declares the report inadmissible and orders it to be filed without carrying out an investigation into its merits.


However, if the illegal facts reported are circumstantiated and serious, even if they do not fall within the objective scope of Legislative Decree n. 24/2023 or if they are reported by persons who do not fall within the subjective scope of Legislative Decree n. 24/2023, the Manager shall nonetheless inform the competent internal bodies.

Archiving due to the inadmissibility of the report shall be communicated to the reporting person within the time limits provided by law.

After receiving the report and assessing that it is indeed admissible, if it has not been made anonymously, the manager shall obscure the reporting party's identification information and register the report, assigning it a **progressive number, which shall constitute the identification code**. The description of the subject within the protocol will therefore bear the following wording **'Report of an offence to which the progressive number ----/---- WB is attributed'**. In this way, the identity of the reporter will be known only and exclusively by the Manager and the anonymity of the reporter will be guaranteed for the entire duration of the handling of the report.

The verification that the justification and circumstances represented in the report are well-founded shall be conducted in accordance with the principles of impartiality and confidentiality, carrying out any action deemed appropriate. **The management of the report, including a possible hearing of the reporter in person** and of any other person who may report on the facts reported, shall be carried out by the Manager.

In particular, **the Manager will be required to** : 1) issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt; 2) maintain contact with the reporting person and request, if necessary, additional material from the latter; 3)

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

follow up on the reports received; 4) provide feedback on the report within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report.

This activity, as a rule, may be accompanied by an **internal investigation within the company**.

During a preliminary investigation, the Manager may, in compliance with and within the limits provided for by labour legal frameworks, carry out actions such as, for example and not limited to:

- acquiring documents from the company
- acquiring information from employees, department heads, Directors
- acquiring information from the Whistleblower;
- acquiring information from the persons indicated by the Whistleblower as having been informed of the facts.

At the outcome of the analysis and in-depth examination of the content of the report, the Manager may dismiss the context or consider the report to be well-founded.

Both outcomes must be communicated to the Whistleblower, within the legal terms.

If the investigation – having already begun - takes longer than three months, the Manager may provide the person making the report with interim feedback.

If the Manager finds that the report is well-founded, they shall **immediately refer the matter to the internal competent bodies**, which shall take the measures deemed appropriate to ascertain individual responsibilities and, if necessary, to involve the competent Authorities.

‘Well-founded’ means the likely (probable) existence of the reported offence.

Internal competent bodies mean the administrative body and the supervisory body.


According to the Italian National Anti-corruption body ANAC's Guidelines, "*It is not for the manager to ascertain individual responsibilities, nor to carry out legitimacy or merit checks on acts and measures adopted by the company.*"

The Manager's duties cease with the official disclosure to the internal supervisory bodies of the fact that there are grounds for the report in question.

Consequently, it is up to the internal bodies in charge

- to decide whether to order further investigations
- to directly initiate disciplinary proceedings
- to refer the matter to the competent Authorities.

It remains the company's responsibility to liaise with ANAC in the event of any external report or activation of inspection activities by ANAC and to manage any activities resulting from any public disclosures.

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

Slam.com S.p.A. shall be obliged to provide clear information on the channel, procedures and prerequisites for making internal reports, as well as on the channel, procedures and prerequisites for making external reports.

The Company shall make this information known by displaying it in the workplace, as well as in a manner that is accessible to persons who, although not frequenting the workplace, have a legal relationship with it, for example, by publishing this procedure on its website.

If, at the outcome of the verification process, the report proves immediately to be well-founded, the Manager of Slam.com S.p.A., depending on the nature of the violation, will inform the Managing Director of Slam.com S.p.A. who will decide: (a) the consequent actions to be taken if necessary to protect the Company; (b) whether to file a complaint to the competent Judicial Authority; (c) whether to communicate the outcome of the assessment to the Chief Executive Officer, as well as to the Head of the Department to which the author of the ascertained violation belongs, so that they may adopt the measures within their competence, including the exercise of their disciplinary powers.

Conflict of interest

In the event that the subject of the report submitted to the Manager may represent a (possible) conflict of interest, i.e. in the event that the Manager processing a report coincides with the reporter, with the reported person or is in any case a person involved or affected by the report, reference should be made to the provisions of the ANAC authority Guidelines, which provide that: "*Where the reporting manager presents a conflict of interest with respect to a specific report (as, for example, reported person or person reporting), one of the conditions for making an external report to ANAC is satisfied, as it is not ensured that the report is effectively managed*".

The reporter may therefore use the ANAC platform at www.anticorruzione.it, which can be access via the following website: <https://whistleblowing.anticorruzione.it/#/>.

7. Whistleblower protection


a) Confidentiality obligations concerning the identity of a whistleblower

The identity of the whistleblower is protected in any context subsequent to the report, except in cases where liability for slander and defamation can be established under the provisions of the Criminal Code or Article 2043 of the Italian Civil Code.

The cases in which anonymity is not enforceable by law have been drastically reduced by Article 12(3) to (5) of Legislative Decree N. 24 of 10th March 2023 to certain specific cases relating to criminal and accounting proceedings (both following the preliminary investigation phase), as well as in disciplinary proceedings.

The confidentiality of identity is now guaranteed not only to the person making the report, but also to the person involved in the report and to persons mentioned in the report. In any case, the identity of the person making the report and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the person making the report, to persons other than those responsible for receiving or following up reports and expressly authorised to process such data¹.

If the allegation is well-founded, in whole or in part, and the identity of the person making the report is indispensable for the defence of the person charged with the disciplinary offence or of the person in

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

any event involved in the report, the latter may be used for the purposes of disciplinary proceedings only with the express consent of the person making the report to the disclosure of their identity.

If the reporting person refuses their consent, the report may not be used in disciplinary proceedings, which cannot therefore be commenced or continued in the absence of further elements on which to base the charge.

It is necessary, however, to notify the reporting person, by means of written communication, of the reasons for the disclosure of confidential data, in the cases of disclosure being envisaged in the disciplinary proceedings.

Slam.com S.p.A. guarantees adequate protection of the identity of the person submitting a report, censuring any conduct that violates the measures provided for the protection of the person submitting the report through the application of the relevant provisions of the Disciplinary Code as adopted by the Company, also through the adequacy of the computer systems and all measures aimed at protecting the identity of the person submitting the report.

b) Prohibition of discrimination against whistleblowers

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly connected with the Whistleblower is allowed or tolerated when enacted against the Whistleblower.

For this form of protection to be recognised, the Decree provides for the following **conditions**:


- 1) that the whistleblower at the time of the report to the Company or to the judicial or accounting authorities or of public disclosure had "well-founded reasons" to believe the information to be true and to fall within the scope of application of the relative procedural framework
- 2) that the report to the Company or judicial entities, or disclosure was made in accordance with the provisions set out by the relative sDecree.

With regards to individuals who lie outside of a specific employment relationship, according to the text of Decree n. 24, retaliatory measures are now also considered to be:

- "(k) damage, including to a person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;*
- (l) improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;*
- (m) early termination or cancellation of a contract for the supply of goods or services;"*

The entities and persons concerned may inform ANAC of the retaliation they believe they have suffered in the private sector employment context; ANAC shall inform Italy's National Labour Inspectorate (*Ispettorato Nazionale del Lavoro*), for measures within its competence.

Legislative Decree n. 24/2013, as already specified in point 2 of this procedure, extended the protection measures also to **other categories of individuals**, namely: *"to the facilitators; b) to persons in the same work environment as the reporting person, the person who has submitted a report to the judicial or accounting authorities or the person who has made a public disclosure and who are linked to them by a stable affective or kinship bond to the fourth degree; c) co-workers of the reporting person or of the person who submitted a report to the judicial or accounting authorities or who carried out a public disclosure, who work in the same work environment as the reporting*

 SLAM.COM S.P.A.	WHISTLEBLOWING Procedure for reporting offences and irregularities
	Document approved by the CEO

person or the person who made a public disclosure and who have a regular and current relationship with that person; d) entities owned by the reporting person or by the person who submitted a report to the judicial or accounting authorities or made a public disclosure or for which those persons work, as well as entities that work in the same work environment as the above-mentioned persons.”

Retaliatory acts taken in violation of the legislation are null and void. In particular, in the event of dismissal due to whistleblowing, public disclosure or reporting to the judicial or accounting authorities, they are entitled to be reinstated in their jobs.

It should be noted that there are **cases in which the whistleblower loses their protection:**

1) in the event that the criminal liability of the whistleblower for offences of defamation or slander is ascertained, even by preliminary sentence, or in the event that such offences are committed by the whistleblowing to the judicial or accounting authority;

2) in the event of civil liability for the same offence due to wilful misconduct or gross negligence.

In both cases, a disciplinary sanction will be imposed on the reporting or accusing person.

It is understood that **Slam.com S.p.A.** may take the most appropriate disciplinary and/or legal steps to protect its rights, assets and image against anyone who, in bad faith, has made false, unfounded or opportunistic reports and/or with the sole purpose of slandering, defaming or causing prejudice to the reported person or other persons named in the report. Any other hypothesis of improper or instrumental use of the institution covered by this Procedure shall also constitute a source of liability under disciplinary and other legal frameworks.

8. Protection for those reported


The person accused of having committed unlawful acts shall be informed by the Manager, as soon as possible after the data concerning them have been recorded. In particular, **the reported person shall be informed about:** 1) the facts for which they is accused; 2) the office(s) that might receive the report within the Company or in other Companies of the group to which the Company belongs; 3) the possibility to exercise their rights of access and rectification of data.

However, the Manager is not obliged to immediately inform the reported person upon receipt of the report concerning them.

After having been informed about the report, the reported person will have the opportunity to explain their version of the facts on the basis of which the report was made.

These interactions may also take place by means of a paper-based procedure through the acquisition of written comments and documents, by means of the digital channels provided.

In accordance with the principles of the relative Ordinance, the unlawful acts alleged against the whistleblower shall not be considered to have been actually committed until after careful, concrete and punctual verification, also in the light of any information provided by the whistleblower.

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

9. Preservation of documentation

In order to ensure the management and traceability of reports and related activities, the Manager must maintain internal (and external) reports and related documentation for as long as necessary in order to process the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure.

10. Personal data processing


In order to guarantee the right to protection of personal data to those reporting or whistleblowing, the legislator has provided that the acquisition and handling of reports, public disclosures or complaints, including communications between the competent authorities, must take place in accordance with the data protection legislation. Any exchange and transmission of information involving the processing of personal data by EU institutions, bodies, offices or agencies must also take place in accordance with Regulation (EU) 2018/1725.

The protection of personal data must be ensured not only for the reporting or whistleblowing party but also for others to whom the protection of confidentiality applies, such as the facilitator, the person involved and the person mentioned in the report, who are to be considered "data subjects".

Principles to be observed when processing personal data

- 1) To handle data lawfully, fairly and transparently;
- 2) To collect data for the sole purpose of handling and following up reports, public disclosures or complaints;
- 3) To ensure that the data in question are adequate, relevant and limited to what is necessary for the purposes for which they are processed;
- 4) To ensure that the data in question are accurate and up-to-date;
- 5) To retain the data for as long as necessary for the processing of the specific report. No longer than five years from the date of communication of the final outcome of the report procedure
- 6) To ensure processing is carried out in such a way as to guarantee the security of personal data, including protection, by appropriate technical and organisational measures, from unauthorised or unlawful processing and from accidental loss, destruction and damage
- 7) To respect the principle of privacy by design and privacy by default;
- 8) To carry out data protection impact assessments;
- 9) To ensure that the register of processing activities is kept up-to-date;
- 10) To ensure tracking channels are strictly prohibited
- 11) To ensure, where possible, activities of authorised personnel is tracked in compliance with the safeguards protecting the reporter.

The person involved or the person mentioned in the report, with reference to their personal data processed in the context of the relevant report, public disclosure or complaint, may NOT exercise - for as long as and to the extent that this constitutes a necessary and proportionate measure - the rights that same EU Regulation n. 2016/679 normally grants data subjects (the right of access to personal data, the right to rectification, the right to obtain erasure or so-called right to be

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

forgotten, the right to restriction of processing, the right to portability of personal data and the right to object to processing). The exercise of these rights could result in actual and concrete prejudice to the protection of the confidentiality of the identity of the reporting person. In such cases, therefore, the reported person or the person mentioned in the report is also precluded from addressing the data controller and, in the absence of a reply from the latter, from lodging a complaint with the Italian personal data watchdog, the *Garante della protezione dei dati personali*, if they consider that the processing that concerns them violates these rights.

11. Privacy Policy pursuant to art. 13 of EU Regulation n. 679/2016 (hereinafter “GDPR”) (Whistleblowing)

Pursuant to Article 13 of the GDPR, Slam.com S.p.A. hereby provides the following information on the processing of personal data carried out in relation to the management of reports governed by the Whistleblowing Procedure.

1) Data controller

The Data Controller of personal data processing is Slam.com S.p.A. with registered office in Via A. Manzoni no. 3 - 20121 Milan.

Slam.com S.p.A. has appointed Mr. Salvatore Calandra as the relative legal specialist who can be contacted at the following address: Via G. D'Annunzio 2/63 - 16121 Genova.

2) Categories of personal data

The processing concerns the common personal data referred to in Art. 4, point 1, of the GDPR belonging to the whistleblower (in the case of non-anonymous reports) as well as to any persons involved or mentioned in the report and facilitators (hereinafter "Data Subjects"), such as: personal data (e.g. name, surname, date and place of birth), contact data (e.g. fixed and/or mobile telephone number, postal/e-mail address).

3) Purpose of processing and legal basis

The aforementioned personal data are processed for the following purposes:


- (a) management of the report made pursuant to Legislative Decree N. 24/2023;
- b) fulfilment of obligations provided for by law or Community legislation;

The legal basis for the processing is the fulfilment of a legal obligation to which the Data Controller is subject (Art. 6(1)(c) GDPR).

The provision of data is necessary for the achievement of the above-mentioned purposes; failure to provide the data, or providing partial or incorrect data, may make it impossible to handle the report process.

4) Storage of personal data

The Controller shall retain personal data in accordance with the terms provided for in Article 14 of Legislative Decree N. 24/2023, i.e. for the time necessary to process the report and in any case for no longer than 5 years from the date of communication of the final outcome of the report to the Manager.

 SLAM.COM S.P.A.	<u>WHISTLEBLOWING</u> Procedure for reporting offences and irregularities
	Document approved by the CEO

Personal data that are clearly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted promptly.

5) Scope of communication

For the pursuit of the above-mentioned purposes, the personal data provided may be processed by

- the subjects forming part of the Controller, assigned to managing reports;
- the Controller's staff responsible for receiving or following up the analysis, investigation and management of the reports and any consequent actions. These persons are duly instructed in order to avoid loss, access to data by unauthorised persons or unauthorised processing of data and, more generally, in relation to personal data protection obligations;
- other independent data controllers, on the basis of pertinent laws or regulations (e.g. public authorities, judicial authorities, etc.).

The identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may be disclosed to persons other than those assigned the competence to receive or follow up reports only with the express consent of the reporting person in accordance with the provisions of Legislative Decree n. 24/2023.

6) Rights of the data subjects

Data subjects are entitled to the following rights:

- to request from the data controller access to their personal data (Art. 15 GDPR) and rectification (Art. 16 GDPR) or erasure (Art. 17 GDPR) of the same or restriction of their processing (Art. 18 GDPR);
- to oppose the processing of said data (Art. 21 GDPR), as well as the right to data portability (Art. 20 GDPR);
- to lodge a complaint with the competent Privacy Guarantor.

Slam.com S.p.A.

L'AMMINISTRATORE DELEGATO
Dott. Enrico Chieffi



Dr Enrico Chieffi
CEO