WHISTLEBLOWING POLICY

Report Management

CONTENTS

INTRODUCTION 3

1. POLICY SCOPE AND FIELD OF APPLICATION 4

2. DEFINITIONS AND ABBREVIATIONS 5

3. PARTIES WHO CAN FILE A WHISTLEBLOWING REPORT 7

4. NATURE OF WHISTLEBLOWING REPORTS 8

4.1 WHISTLEBLOWING REPORT REQUIREMENTS 11

5. INTERNAL WHISTLEBLOWING CHANNELS 13

5.1 W3 COMPANIES' WHISTLEBLOWING PLATFORM 14

6. EXTERNAL WHISTLEBLOWING 16

6.1. ANAC 16

6.2. PUBLIC DISCLOSURE 17

7. WHISTLEBLOWING PROCESS 18

7.1 WHO MANAGES THE WHISTLEBLOWING REPORTS? 19

7.2 WHISTLEBLOWING REPORT ASSESSMENT 21

7.3 REPORT ASSESSMENT AND INVESTIGATION 23

7.4 INVESTIGATION STYLE AND CLOSURE OF THE REPORT 24

8. PROTECTION OF THE WHISTLEBLOWER, PERSON ACCUSED AND OTHER AND OTHER PARTIES 25

8.1. PROHIBITION OF RETALIATION 27

9. PROTECTION OF CONFIDENTIALITY AND PERSONAL DATA 29

10. DOCUMENT STORAGE 30

11. PERSONAL DATA PROCESSING 31

INTRODUCTION

Wind Tre Italia S.p.A., **Wind Tre S.p.A.**,**3Lettronica Industriale S.p.A., OpNet S.r.l. and *Wind Tre Luce e Gas S.r.l.*** (hereinafter, also "**W3 Companies**") take great care to ensure that their activities and **business** are performed with **integrity**, professionally and fairly, in **compliance with local and international regulations**.

Specifically, the **W3 Companies** encourage anyone who identifies, becomes aware of or suspects potentially inappropriate or unethical behaviour to report it to the **Audit, Compliance & Risk Management Manager** (hereinafter, also **"ACR Manager"**) in order to ensure:

- Compliance with the relevant **regulations** (national and European Union legislation);
- Upholding high **ethical standards** (including but not limited to those of the Code of Conduct);
- Maintaining an **internal procedure** (including but not limited to the 231 Model, Policies and Procedures).

"At Wind Tre, we encourage people to report potential breaches honestly and transparently. We do not tolerate retaliation, threats or acts of discrimination against any whistleblower making a whistleblowing report in good faith"

GENERAL PRINCIPLES OF WHISTLEBLOWING MANAGEMENT

Independence and professionalism of those responsible for managing the whistleblowing report

Confidentiality of the information acquired within the whistleblowing management process

Protection of the whistleblower, the person accused of wrongdoing and any other parties involved from any retaliatory and/or discriminatory acts

Commitment to working with the competent authorities in the event of legal implications emerging from the report of wrongdoing

1. POLICY SCOPE AND FIELD OF APPLICATION

To which W3 Group companies does this policy apply?

As indicated in the preliminary remarks, this policy applies to the following Italian WindTre Group companies:

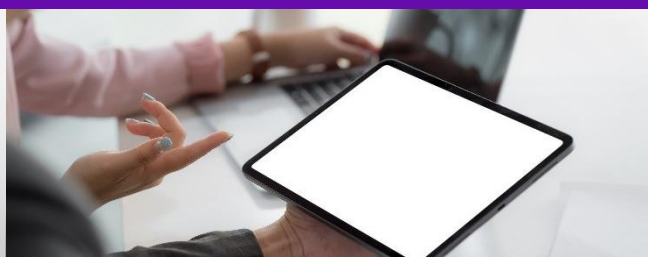
- ***Wind Tre Italia S.p.A.***
- ***Wind Tre S.p.A.***
- ***3Lettronica Industriale S.p.A.***
- ***OpNet S.r.l.***
- ***Wind Tre Luce e Gas S.r.l.***

The purpose of this policy is to:

- Describe the whistleblowing management process for the **W3 Companies**, **in compliance with the regulatory provisions laid down by Italian legislative decree no. 24/2023** regarding the protection of people who report breaches of European Union law and national legislation (hereinafter, also the "**Decree**");
- **Promote** a **corporate culture** of **fighting crime**, by means of the **active and responsible participation of all employees** and, more generally, all parties that work with W3 Companies.

WHERE CAN I FIND THIS POLICY?

This Policy may be consulted on the corporate intranet and on the corporate website www.windtregroup.it. e www.opnet.it.



2. DEFINITIONS AND ABBREVIATIONS

WORKING CONTEXT	Working context means the present or past working or professional activity through which, regardless of the nature of the activity, a person acquires information on the breaches.
FACILITATOR	An individual who assists the Whistleblower in the whistleblowing process, working in the same working context and the identity and assistance of whom must remain confidential.
PUBLIC DISCLOSURE	Placing information on the breaches in the public domain by means of the press or electronic media or in any case by means capable of reaching a large number of people.
WHISTLEBLOWER	The individual that makes the whistleblowing report on the breaches observed in their working context.
WHISTLEBLOWING REPORT	Any communication, in written or oral form, regarding information relating to conduct (of any nature, including acts and/or omissions) and/or information that may supplement the details of a crime, inappropriate or unethical behaviour or presumed breach of the national or EU regulations defined under Italian legislative decree no. 24/2023, the principles expressed in the Code of Conduct, Organisation, Management and Control Model pursuant to legislative decree no. 231/2001 (if applicable), and/or policies and procedures, of laws and regulations applicable to the W3 Companies.
ANTI-BRIBERY COMPLIANCE FUNCTION (FCPC, FROM THE ITALIAN FUNZIONE DI CONFORMITÀ PER LA PREVENZIONE DELLA CORRUZIONE)	A figure within the company who is appointed by the Board of Directors of Wind Tre S.p.A. and who, among other things, is required and has authority to ensure that the Anti-Bribery Management System is planned, implemented and maintained in accordance with ISO 37001. The FCPC is involved in handling reports that raise issues related to the prevention of corruption, in order to carry out the relevant assessments within its scope of responsibility.
FEEDBACK	Notification of the Whistleblower of information relating to the follow-up on the report performed or planned.
RETALIATION	Any conduct, act or omission, including attempted or threatened acts, carried out as a result of the whistleblowing report, report to the legal or accounting authorities and that

	directly or indirectly causes or may cause the Whistleblower, facilitator or person who filed the report undue damage.
PERSON ACCUSED	The individual or legal person mentioned in the internal or external whistleblowing report as the person to whom the breach is attributed or as a person implicated in the breach reported or publicly disclosed.
INTERNAL WHISTLEBLOWING	The written or oral communication of the information regarding the breaches, submitted through the internal whistleblowing channels.
EXTERNAL WHISTLEBLOWING	The written or oral communication of the information regarding the breaches, submitted through the external whistleblowing channel (for Italy, to be submitted through ANAC - Italian national anti-bribery and corruption authority)
FOLLOW-UP	The action taken by the party assigned with the management of the whistleblowing channel to assess whether the facts reported are accurate, the results of the investigation and any steps taken.
BREACHES	Conduct, acts or omissions that violate the integrity of a private organisation or public authority or public interests, as defined in greater detail in the policy in the paragraph "Nature of the whistleblowing reports"
SUPERVISORY BOARD	Supervisory Board (hereinafter, also "**SB**") appointed pursuant to legislative decree 231/2001.
MANAGING BODY	The body responsible for managing the whistleblowing reports (receipt and relating follow-up). For W3 Companies the Managing Body is Audit Compliance & Risk Manager (hereinafter, also "**ACR**" or "**MB**").
WHISTLEBLOWING COMMITTEE	The Whistleblowing Committee (hereinafter, also "**WC**"), made up of the Audit, Compliance & Risk Management Manager, Legal & Regulatory Manager and Human Resources, is the committee responsible for managing "Other whistleblowing reports"

3. PARTIES WHO CAN FILE A WHISTLEBLOWING REPORT

Whistleblowing may be performed by the following parties:

Shareholders and **people with administrative, management, control, supervisory** or **sales roles**, even if the roles are performed on a de facto basis only, with the W3 Companies

Self-employed workers who perform work at the W3 Companies

The **workers or associates**, who work for the W3 Companies **that provide goods or services** or **that do work on behalf of third parties**

W3 Company **employees** (including employment regulated by "temping" contracts)

Freelancers and **consultants** who provide their services to the W3 Companies

Volunteers (where applicable) and **trainees**, paid or unpaid, who work for W3 Companies

Applicants if the information regarding the breaches was acquired during the recruitment process or in other precontract phases, **new hires** in trial periods **former employees** if the information regarding the breaches was acquired within the period of employment

4. NATURE OF WHISTLEBLOWING REPORTS

Whistleblowing reports submitted to W3 Companies can be distinguished as either:

- Whistleblowing Reports pursuant to legislative decree 24/2023 managed by the MB according to the methods and within the time frames required by the decree;
- Other Whistleblowing Reports managed by the WC.

WHISTLEBLOWING REPORTS pursuant to legislative decree 24/2023

The reports provided for in the decree may refer to conduct, acts or omissions that violate public interests or the integrity of a private organisation and involve:

1. **Significant unlawful conduct pursuant to legislative decree 231/2001 or breaches of the organisation and management models provided for therein.**

Significant unlawful conduct pursuant to legislative decree 231/2001 means the commission of the offences provided for under the relating legislation, performed in the interests or for the benefit of the W3 Companies, and breaches of the organisation and management models that relate to organisational aspects adopted by the W3 Companies.

e.g.: *A senior executive/subordinate may bribe a Public Officer in the interests or for the benefit of one of the W3 Companies or evade the application of a procedure (e.g. "Procedure for dealings with the Public Authorities") without actually committing any predicate offence.*

2. **Offences falling within the scope of application of European Union legislation**

Offences involving breaches of EU legislation and national legislation in spheres protected by the EU itself pertaining to certain sectors: financial services, products and markets, prevention of money laundering and financing of terrorism, product safety and compliance, transport security, etc.

e.g.: *One of the W3 Companies could distribute products that are unsafe or non-compliant with European Union regulations.*

3. **Acts or omissions that violate the financial interest of the European Union as specified under article 325 of the Treaty on the Functioning of the European Union, laid down in law.**

Such acts or omissions refer to fraud that harm the financial interests of the European Union as identified in the regulations, directives, decisions, recommendations and opinions of the EU.

e.g.: *One of the W3 Companies could unlawfully receive EU funding.*

4. **Acts or omissions regarding the domestic market, as specified under article 26, paragraph 2 of the Treaty on the Functioning of the European Union.**

Such acts or omissions refer to breaches affecting the domestic market, which compromise the free circulation of goods, people, services and capital, and regarding state subsidies and corporate tax.

e.g.: *One of the W3 Companies could establish pricing agreements, engage in bidding collusion or put in place comparative advertising, misleading information on products on sale, etc.*

5. **Acts or conduct that nullify the object or purpose of the provisions specified by European Union legislation in the sectors indicated in the points above.**

Such acts refer to conduct that evades the requirements and purposes of the aforementioned EU provisions.

e.g.: *With its behaviour, one of the W3 Companies operating on the market in dominant position could jeopardise the fair and effective and competition on the domestic market by resorting to "abusive practices" (adopting "predatory" pricing, target discounting, tying) contravening the protection of free competition.*

OTHER WHISTLEBLOWING REPORTS

Although it does not fall within the scope of the Decree, other violatory conduct (hereinafter, also "**Other whistleblowing reports**"), in relation to which, owing to the importance of the issues involved, all the steps necessary to protect the Whistleblower and the confidentiality of the information acquired during the whistleblowing management process will nevertheless be implemented.

However, it should be noted that for such reports, the requirements provided for under the Decree (including but not limited to the provision of an external ANAC whistleblowing channel, public disclosure or compliance with the deadlines) shall not apply for such reports. Furthermore, the protections provided for under Article 20 of Legislative Decree no. 24/2023 concerning the limitation of the whistleblower's liability shall not apply; accordingly, the ordinary statutory provisions governing criminal, civil and administrative liability shall remain fully applicable.

Specifically, the body responsible for managing the "Other Whistleblowing Reports" is the WC, made up of the Audit Compliance & Risk Management, Legal & Regulatory Manager and Human Resources Management.

For this reason the policy does not apply to:

- customer complaints, such as service quality or price complaints, which are managed by the pertinent corporate department;
- employee complaints that are entirely personal, for example those relating to any bonuses, skill assessment etc. (if these cases do not constitute a breach of the Code

of Conduct, the SA8000 and procedural system), which are managed by the direct manager and/or by the Human Resources Department;

- claims received from regulatory authorities, by institutional bodies or by other operators on any malfunction of the transfer procedures for landline and mobile customers, which are managed by the pertinent corporate bodies (e.g. Regulatory Affairs, Wholesale, Network).

Therefore, the **Other Whistleblowing Reports** may relate but are not limited to:

a) Breach of the SA 8000 Social Responsibility Standard

Breach of the **SA8000 international standard** consists in non-compliance with the regulations for the **protection of human rights** and workers' rights and **health and safety** in the workplace.
Standard SA8000 protects the following spheres: child labour, slave and forced labour, health and safety, freedom of association and the right to collective labour agreements, discrimination, disciplinary practices, working hours and pay.

b) Fraud detrimental to W3 Companies

Fraud detrimental to W3 Companies means **intentional or deliberate acts** intended to deprive the company of an asset and//or money by means of deception (e.g. Theft of goods from a warehouse, stealing company assets, such as computers, smartphones etc.).

c) Breach of Company Policies and Procedures and internal guidelines

Breaches of Company Policies, Guidelines and Procedures consist in breaches of the **rules that the W3 Companies have provided** and of which they have informed their employees. These also include violations of the Anti-Bribery Management System implemented pursuant to UNI ISO 37001, to be understood as deficiencies, ineffective implementation, or failure to comply with the requirements and principles of the Anti-Bribery Management System adopted in accordance with UNI ISO 37001, including, by way of example, failure to comply with the Wind Tre Group Anti-Bribery Policy, the Code of Conduct, and the control measures and safeguards provided for under the System in the anti-corruption framework.

d) Breach of regulations governing insurance and distribution activity performed

Breach of regulations governing insurance and distribution activity performed means the breach of the Private Insurance Code and other secondary regulations such as regulations and measures issued by IVASS.

e) Breach of other regulations

Breach of other regulations means failure to comply with **other provisions not included in the above topics**.

4.1 WHISTLEBLOWING REPORT REQUIREMENTS

The Whistleblowing Report may be made **anonymously** or **by a named individual**, using one of the whistleblowing channels provided by the W3 Companies.
Therefore, in order to guarantee an assessment of the full and accurate report, it is important that the **whistleblowing reports** meet certain **requirements**.

REQUIREMENTS FOR EFFECTIVE WHISTLEBLOWING

Whistleblowing is effective when the whistleblower is **certain** or has a **reasonable suspicion** based on **elements of precise and consistent** fact, in other words, which are not subject to interpretation and flowing in the same direction, that one of the aforementioned behaviours has actually been verified.
Specifically, it is important that the information provided by the Whistleblower is:

- **consistent and stands up to objections** (credible and compelling);
- **Unequivocal, non-generic** and not subject to alternative and equally plausible interpretation.
- **Not contradictory** and/or conflicting with other certain data or elements.

Furthermore, it is the responsibility of the Whistleblower to **make the report in good faith**, with the conviction, based on **reasonable grounds**, that the statement is true (regardless of whether the information referred is borne out by resulting investigation) and **in line** with the spirit of **this Policy**. Whistleblowing reports that are **clearly unfounded, opportunistic and/or made for the sole purpose of damaging the person accused** or parties affected by the whistleblowing report, **will not be taken into consideration** and shall be **liable to disciplinary measures and/or be brought before the relevant legal authorities**.

INFORMATION TO BE PROVIDED IN THE REPORT

Whistleblowers must report all **useful elements** available to them **clearly** and **in full** in **order to allow the necessary checks and investigation** to assess whether the report is **substantiated** and **objective** and **attach** all **available documentation** to support it. Specifically, the report must contain a precise description of the **act** to which it refers, specifying:

- The person or persons deemed **responsible for the breach or breaches**, and any **other parties involved** and/or who may **have information regarding the act**;
- The **circumstances of the time** when the act subject to the whistleblowing report occurred;
- The **place** (physical or virtual) where the act subject to the whistleblowing report occurred;

5. INTERNAL WHISTLEBLOWING CHANNELS

As provided under art. 4 of the Decree, **if the Whistleblower has a reasonable suspicion that unlawful conduct has occurred or may occur**, he or she may report it **using the following channels** (whether it is a Whistleblowing Report according to legislative decree 24/2023, or Other Whistleblowing Report).

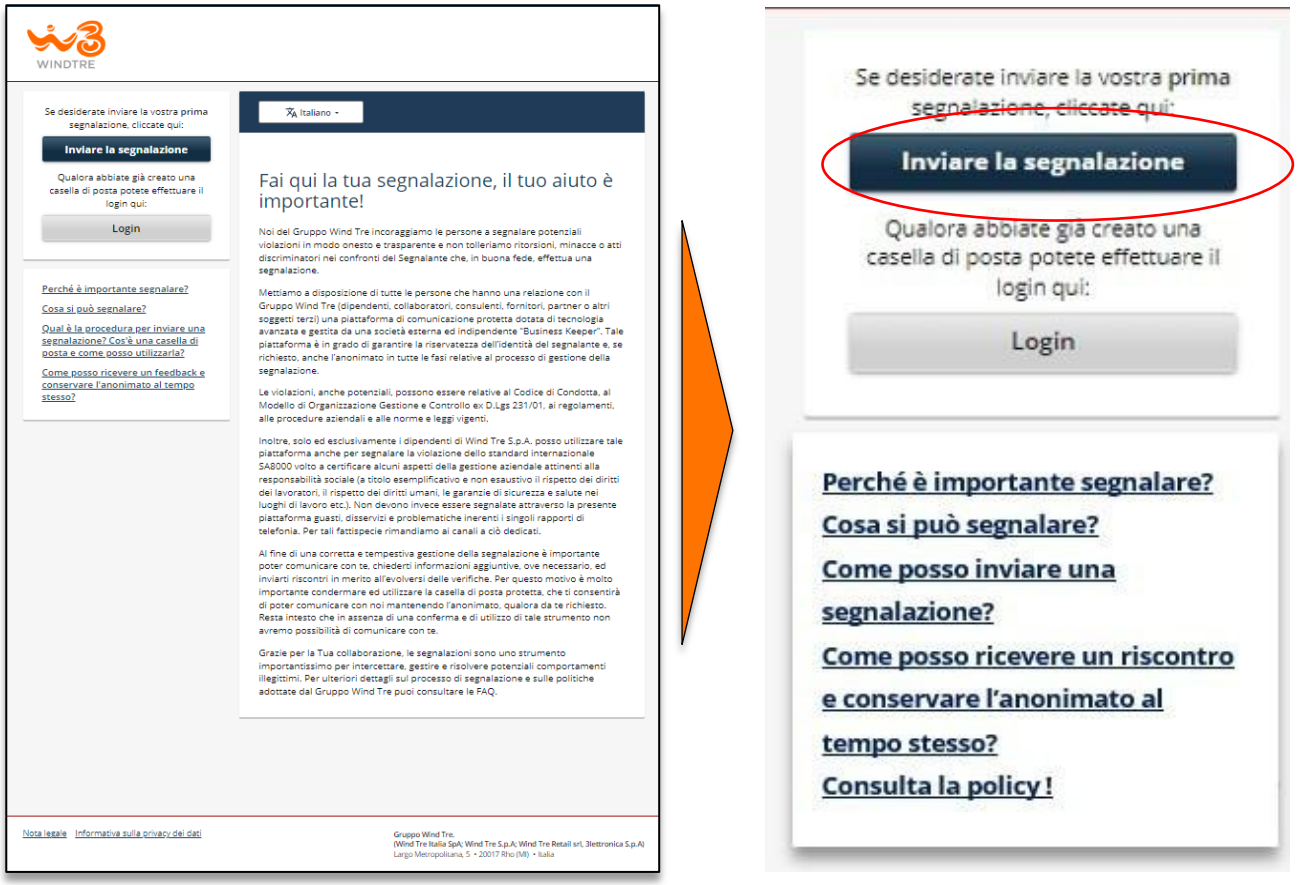
The **online platform** can be accessed via the following link: Platform Whistleblowing

Only employees of W3 Group companies may also use, as a reporting channel, a verbal report to the **ACR Manager represented by the Head of Audit, Compliance & Risk Management** whose contact details can be obtained from the corporate intranet.

The paragraph below includes a detailed description of the **operating instructions** for **sending a whistleblowing report via the platform**.

5.1 W3 COMPANIES' WHISTLEBLOWING PLATFORM

A whistleblowing report may be made using the **W3 Companies' whistleblowing platform** available on the intranet and on the corporate website www.windtregroup.it at the following link [Platform Whistleblowing]



By means of an encryption system and advanced technological characteristics, the "Whistleblowing Reports" web platform guarantees the **confidentiality of the Whistleblower's identity**, the information reported and of **anonymity** throughout the phases relating to the whistleblowing management process as provided in the Decree. To make a whistleblowing report, completed the question fields indicated below and click on the "Send the report" box on the web platform start page.

- Choose whether to send the report anonymously or alternatively, please provide:
  - Name and surname;
  - telephone number;
  - e-mail;
- Select the subject of your report (e.g. 231 offences/breaches, fraud detrimental to W3 Companies, etc.);
- Indicate the nature of the whistleblowing report (e.g. "Bribery of an employee");
- Describe the event to which the report refers;

- Answer the question, "for which company do you wish to send the whistleblowing report", selecting one of the W3 Companies in the drop-down menu
- Indicate whether or not you are a W3 Company employee;
- Indicate whether you have already informed anyone of the event;
- Indicate when the event occurred and whether it is still ongoing;
- Indicate whether the event has led to financial damage for the W3 Companies;
- Indicate whether managers or supervisors are involved or have been informed;
- Upload any attachments (e.g. images, videos, audio recordings and documents), if available.

Once the report has been sent, you will be assigned a **report reference number**, which proves that the report was sent and that it has been correctly received. You will then be sent the "**Secure Inbox**" to personalise it.

It is possible to open the "**Secure Inbox**" whether you have chosen to send the report in anonymous form or if you entered your contact information.

To **personalise the "Secure Inbox"**, **select a user name and password,** complying with the minimum requirements indicated on the platform.

To **access the "Secure Inbox"** on the platform:

- **Click** on "**Login**";
- Once redirected to the next screen, **enter the username** assigned and the **password selected** when personalising the Secure Inbox.

All communications between W3 Companies and the Whistleblower will be managed on the platform.

You must use the "***Secure Inbox***" to:

- Add **further details** to the report;
- Follow the **progress of the report**;
- **Communicate with and respond** to any questions from the **ACR Manager** through the platform in a secure and encrypted form and, if previously selected, anonymously.

6. EXTERNAL WHISTLEBLOWING

The Whistleblower may resort to the external reporting channel managed by ANAC (National Anti-Corruption Authority), to public disclosure, and to reporting to the judicial or accounting authorities in the cases described below.

6.1. ANAC

The Whistleblower may submit an external report if, at the time of submission, one of the following conditions applies:

- the mandatory activation of **an internal reporting channel is not required within the relevant working context**, **or such channel, even if mandatory, is not active or, even if active, does not comply with the requirements set out in Article 4 of the Decree**[1];
- the Whistleblower has already submitted an internal report and **no follow-up has been provided**;
- the Whistleblower has reasonable grounds to believe that, if an internal report were submitted, it would **not be followed up effectively** or that the report could give rise to a **risk of retaliation**;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an **imminent or manifest danger** to the **public interest**.

The external reporting channel is operated by **ANAC (National Anti-Corruption Authority)**, which publishes on its website, in a dedicated and easily accessible section, the information necessary for submitting a report (e.g. instructions for using the reporting channel).

Where a report is submitted to a body other than ANAC, it shall be forwarded to ANAC within **7 days** from the date of receipt, and the Whistleblower shall be informed at the same time of such transmission.

[1] Cf. Article 4 of Legislative Decree No. 24/2023: "*Public sector entities and private sector entities, after consulting the representatives or trade union organizations referred to in Article 51 of Legislative Decree No. 81 of 2015, shall establish, pursuant to this Article, their own reporting channels, which ensure, also through the use of encryption tools, the confidentiality of the identity of the Whistleblower, of the person involved, and of any person mentioned in the report, as well as the confidentiality of the content of the report and the related documentation.*
The organizational and management models referred to in Article 6, paragraph 1, letter a), of Legislative Decree No. 231 of 2001, shall include the internal reporting channels provided for under this decree.
The management of the reporting channel shall be entrusted to a dedicated internal person or office with autonomy and staff specifically trained for the management of the reporting channel, or to an external entity, also autonomous and with specifically trained personnel.
Reports may be made in written form, including electronically, or orally. Oral internal reports shall be made via telephone lines or voice messaging systems, or, upon request of the Whistleblower, through a direct meeting scheduled within a reasonable time frame. [...]"

6.2. PUBLIC DISCLOSURE

Any person who makes a public disclosure, as defined in paragraph 2, shall benefit from the protection provided for under Legislative Decree No. 24/2023 if one of the following conditions is met:

- the Whistleblower has previously submitted an internal and external report, or has submitted an external report directly, under the conditions and in the manner provided for internal and external reporting, and no response has been provided within the time limits laid down by the applicable legislation regarding the measures envisaged or adopted to follow up on the reports;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be followed up effectively due to the specific circumstances of the case, such as situations in which 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 perpetrator of the breach or involved in the breach itself.

It is specified that, with regard to reports relating to Wind Tre S.p.A. (companies that have adopted the Model 231 and have at least 50 employees), it is possible to use the **ANAC** external channel and public disclosure to report acts or omissions in breach of EU law, as well as acts or omissions in breach of the national implementing legislation under Legislative Decree No. 24/2023, under the conditions provided for by law.

Regarding reports relating to Wind Tre Italia S.p.A. and 3Lettronica Industriale S.p.A., OpNet S.r.l. and *Wind Tre Luce e Gas S.r.l.* (companies that have adopted the Model 231 and have fewer than 50 employees), it is not possible to use the ANAC external channel or public disclosure to report acts or omissions in breach of EU law.

The Whistleblower's right to directly report to the judicial or accounting authorities remains unaffected, either as an alternative to or in addition to internal or external reporting, in the cases provided for by the applicable legislation.

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7. WHISTLEBLOWING PROCESS

The table below shows the whistleblowing process from sending the report to the feedback to the Whistleblower.

Sending of Whistleblowing Report

Through the W3 Company whistleblowing channels

Notice of receipt

To be provided within 7 days of receipt of the report

Analysis of essential requirements

Assessment of the presence of essential requirements of the whistleblowing report to assess its eligibility.

Management and execution of the investigation

Diligent follow-up of the report with all necessary investigation activities

Whistleblowing report feedback

Feedback to the Whistleblower within 3 months of the date of notice of receipt

Disciplinary measures and follow-up

Any corrective/disciplinary measures and relating follow-up

7.1 WHO MANAGES THE WHISTLEBLOWING REPORTS?

The Managing Body of the whistleblowing reports sent pursuant to legislative decree 24/2023, relating W3 Companies, is the **Audit, Compliance & Risk Management Manager.**

The W3 Companies have defined a "**single-member/modular**" type of governance, made up of a **permanent single-member body** (ACR Manager) and some **supplementary members** who the MB can involve according to the requirements of managing the report as strictly necessary to pursue the investigations.

The **ACR Manager** is an **independent** (it does not perform business activities) and **autonomous** (reporting directly to the Managing Director) body and has specific **professional skills** in the areas of **Compliance**, **Audit** and **Investigation**.

The function in question has certain key characteristics that set it apart within the corporate environment, including **a multidisciplinary approach**, **knowledge of the circumstances of the company**, **confidentiality** and specific **investigation** skills.

To manage whistleblowing reports, as mentioned above, by virtue of its "single-member-modular" governance, the ACR Manager involves **supplementary members**, including:

- **SB** for whistleblowing reports referring to breaches that fall within the scope of the Organisation, Management and Control Models pursuant to legislative decree 231/2001 and exclusively for Italian companies that have not adopted it;
- **Internal functions** (e.g. Functions relating to the Human Resources and *Legal & Regulatory departments, etc.*) and **external parties** (e.g. Experts in forensics, accounting, legal matters, etc.) should specific skills be required.
- **The Head of Regulatory Affairs** in the event of whistleblowing regarding antitrust, regulatory, insurance and privacy issues.
- The Sustainability & Quality Certification function for Standard SA8000.
- The **Anti-Bribery Compliance Function** (FCPC, from the Italian *Funzione di Conformità per la Prevenzione della Corruzione*) of Wind Tre S.p.A., in the case of reports relating to corruption issues connected to the Anti-Corruption Management System implemented in accordance with UNI ISO 37001.

The **SB of the W3 Companies** may be the direct recipient of reports concerning violations of the 231 Model through its internal channel, as set out in the 231 Model of the W3 Companies, in addition to collaborating with the Managing Body **(ACR Management)** in the handling, assessment, and closure of reports within its remit.
The Managing Body **(ACR Management)**, in fact, has the primary responsibility to receive, evaluate, investigate, and follow up on all reports pursuant to Legislative Decree No. 24/2023. The SB is involved by the Managing Body only for 231-related reports or when requested for specific expertise.

N.B. For the management of **Other Whistleblowing Reports** please note that the **WC** is the competent authority.

Internal whistleblowing reports submitted to any **party other than** the **ACR Manager must be sent to the ACR Manager within seven days of receipt**. The Whistleblower shall be notified of the transfer of information.

In the event that the **Managing Body (MB)** coincides with the Whistleblower, the Reported Person, or is in any way involved or affected by the report, the MB shall abstain from handling the report. In such a situation, the management of the report shall be entrusted to the **Whistleblowing Committee (WC)**, as a substitute for the Managing Body, with the involvement of other competent parties and with the abstention of the ACR Management, in full compliance with the obligations of impartiality and confidentiality.
Similarly, if the report concerns a member of the WC or of the SB and such member coincides with the Whistleblower, the Reported Person, or is otherwise affected by the report, the involved party must abstain from activities related to the specific report. The management shall then be entrusted to the other members of the WC or SB, ensuring impartiality and confidentiality.
If the MB, the WC, or the SB are involved or have a conflict of interest with respect to the report, the report may be submitted through the **ANAC external channel**.

7.2 WHISTLEBLOWING REPORT ASSESSMENT

The **ACR Manager manages the whistleblowing reports** through the channels provided by the W3 Companies by following the steps outlined below:

1. The **ACR Manager takes charge of the report,** in order to carry out a **preliminary assessment**, of the relevance of the report, also for the purposes of the Decree. The preliminary assessment may involve the need to request **clarification or additional information from the Whistleblower**.
2. Should the whistleblowing report be classifiable among the "**Other Whistleblowing Reports**", the ACR Manager convenes the **WC** to manage the report.
3. From the moment of receiving the report, it is included in a **Whistleblowing Log**. All the whistleblowing management phases, and all the action taken, must be reported in said Log, which is accessible to the ACR Manager only (or the CS in the case of "Other Whistleblowing Reports")
4. Pursuant to Legislative Decree 24/2023 **within seven days of receipt** of the report, the Whistleblower will receive confirmation of its receipt.
5. Should the report be deemed **relevance be denied** or it be deemed **impossible to proceed** based on the report (for cases of insufficient proof, which are clearly unfounded or relate to conduct or facts that are not relevant in relation to this Policy), it will be **filed** by the ACR Manager/WC and the Whistleblower will be notified.
6. If, on the other hand, the ACR Manager/WC **receives/gathers further elements to support** the Report, or should the facts described in the Whistleblowing Report be sufficient and well-founded from the outset, **it will launch the investigation**.

When is a whistleblowing report filed?

Once the preliminary checks have been performed, the ACR Manager/WS files the report, informing the Whistleblower of the decision in writing and of the relating reasons, if the Whistleblowing Report is deemed to:

- Relate to a simple personal complaint that does not fall within the cases foreseen for whistleblowing reports (e.g. non-discriminatory failure to promote an employee;
- **Customer complaints** (*e.g. a customer that complains about a telephone contract merely owing to administrative issues*);
- Clearly **unfounded** (e.g. entirely *implausible report with contradicting details)*;
- Excessively **general**: in this case, before filing the report, the ACR Manager/WC will contact the Whistleblower (through the dedicated channel) in order to gather further useful elements or check the facts described in the report independently and/or involving external parties. In such cases, the report will be file only in the event that there are no further elements or if those provided subsequently are nevertheless insufficient.

Whistleblowing reports are always analysed in full compliance with the principles of the applicable laws and regulations, including those regarding personal data processing.

7.3 REPORT ASSESSMENT AND INVESTIGATION

Should the ACR Manager/WC deem the facts described in the Whistleblowing Report to be well-founded and relevant on preliminary analysis, they will analyse it, launching the relating **internal investigation/preliminary proceedings**. The activities performed during this phase are launched **to meet the deadlines** required by the relevant regulations and in compliance with the principals of **independence, professionalism and confidentiality of the verification activities**. To this end, the **ACR Manager/WC** (where deemed necessary) may **involve the business functions** affected by the checks, as far as is necessary to manage the report and/or draw on the **cooperation of any external parties appointed**.
More specifically, during this phase the ACR Manager/WC will:

Close the investigation activities at any time, should the groundlessness of the report be proven at any time during the investigation

Check the potential legal implications for the W3 Companies

Check whether there is an obligation to report to the competent authorities

Demand that the reported conduct cease, should such conduct persist, by requesting interim measures

Guarantee that the investigation is conducted fairly, impartially and that the identity of the Whistleblower and all other parties involved, including the person accused, remains confidential

Define the methods by means of which the person accused are informed of the accusations against them and any disciplinary proceedings taken against them, in order to guarantee their right to defend themselves

Guarantee that all the activities required during the preliminary proceedings are conducted with the utmost diligence and speed

Ensure that appropriate measures are adopted for the collection, processing and storage of personal information, in compliance with the privacy regulations.

7.4 INVESTIGATION STYLE AND CLOSURE OF THE REPORT

Upon completion of the preliminary investigation activity, the ACR Manager/WC drafts a **report** on the activities performed and the final assessment of the report.

Furthermore, it will report the results of the assessment and the imposing of any disciplinary proceedings against the person accused Persons in the **Whistleblowing Report Log,** in addition to **initiation** of **legal proceedings** against them.

In the case of **unfounded reports**, the ACR Manager/WC immediately **files the report**, with the relating notes on the reasons in the Whistleblowing Log.

Where possible, the ACR Manager will **promptly** notify the **Whistleblower** that the report **filed**.

Should the **reports** are found to be **unfounded**, **vexatious** or in **bad faith**, the **Human Resources Manager**, involved by the ACR Manager/WC, **will assess the necessary proceedings** deemed most appropriate, from time to time, in relation to the person who made the unfounded reports, with the option, should the conditions apply, to report the party to the competent legal authorities.

At end of the preliminary proceedings and in any case, within **three months of the date of notice of receipt or, in the absence of said notice, within three months of expiry of the term of seven days from the date of submission**, the ACR Manager informs the Whistleblower regarding the findings of the preliminary proceedings indicating, if the investigation has been concluded, any disciplinary and/or corrective action undertaken, based on the breach found, if the investigation has not yet been concluded, it informs the Whistleblower regarding further activities to be undertaken.

Please note that no action or penalty is anticipated for anyone reporting an event in good faith, which, based on subsequent verification, were found to be unfounded.

8. PROTECTION OF THE WHISTLEBLOWER, PERSON ACCUSED AND OTHER AND OTHER PARTIES

WHISTLEBLOWER PROTECTION

In compliance with the national and transnational regulations relating to ***protection measures to be adopted to ensure the protection of the Whistleblower****, the W3 Companies guarantee that throughout the whistleblowing management process,* ***confidentiality*** *regarding the* ***identity of the Whistleblower*** *and the* ***information*** *in the whistleblowing reports.*
Without prejudice to the other liability provided for by law, the W3 Companies provide for ***liability for disciplinary action*** *for anyone who breaches the* ***confidentiality obligations****.*

From the moment upon **taking charge of the report**, the ACR Manager/WC is responsible for **ensuring the confidentiality of the Whistleblower** and **protecting** any other **information** that may directly or indirectly **reveal** the **identity of the person** who made the whistleblowing report. That **responsibility** stands even if the **report** is subsequently found to be **unfounded** or not **relevant**.

Protection of confidentiality is mandatory for all parties involved in whistleblowing management.

W3 Companies further undertake to **protect the Whistleblower** and the **parties involved** in the whistleblowing management process, **from any form of retaliation, discrimination and/or penalisation** owing to facts that are directly or indirectly related to the report.

IN WHICH CASES IS IT PERMITTED TO REVEAL THE WHISTLEBLOWER'S IDENTITY?

Revealing the Whistleblower's identify, and the **information** to which the **reports** refer is permitted in **exceptional cases**, including but not limited to:

- Investigations by the competent national authorities;
- Legal proceedings;
- Matters of public order.

In the aforementioned cases, before **disclosure** occurs, the **Whistleblower is notified** unless it may compromise any investigation activities and/or legal proceedings.

LIMITATIONS OF LIABILITY

The Decree provides for the ***exclusion of criminal liability of any Whistleblower who discloses*** *or disseminates* ***information on the breaches*** *covered by the obligation of confidentiality or relating to the protection of copyright, or personal data protection or discloses or disseminates information regarding breaches that harm the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were* ***reasonable grounds to believe that the disclosure or dissemination of the information was necessary to reveal the breach and the whistleblowing report, public disclosure or report to the legal or accounting authorities was performed according to the required methods****.*

In the cases specified above, any further liability, including civil or administrative liability, is excluded.

Furthermore, unless the act constitutes a criminal offence, ***liability, including civil or administrative liability, is excluded for acquiring the information regarding the breaches or for accessing said information.***

In any case, it should be noted that ***criminal liability and any other liability****, including civil and administrative liability,* ***is not excluded for conduct, acts or omissions not linked to the whistleblowing report, report to the legal or accounting authorities or public disclosure or that are not strictly necessary to reveal the breach****.*

PROTECTION OF THE PERSON ACCUSED

In order to avoid the creation of damaging situations in the workplace, **W3 Companies** adopt the **same protection measures to safeguard the privacy** of the alleged wrongdoer (**Person Accused**) as for Whistleblower, **except where the W3 Companies are obliged by law to disclose the identity of the Person Accused** (upon request of the Legal Authorities, for example).

Furthermore, **W3 Companies assure the Person Accused's:**

- Right to be informed within a reasonable period of time about the accusations made against him or her and any disciplinary action taken against him/her;
- **Right to defend him/herself,** presenting his or her version of the facts and any proof to challenge the accusations made against him/her.

In compliance with the provisions of law or in response to specific requests received from public entities (e.g. Administrative authorities), the personal data of the Person Accused may be transmitted to such entities.

PROTECTION OF OTHER PARTIES

The **protection measures** described above **also apply to any third parties involved** in the report, as specified below:

People who have supported the Whistleblower in the whistleblowing process ("**facilitators**")

People from the same workplace as the Whistleblower, or who are linked to the latter by a **stable emotional or family tie up to fourth degree**

Work colleagues of the Whistleblower who **work in the same workplace** as the latter and who have a **normal, everyday relationship with the Whistleblower**

- **Whistleblower-owned entities** - exclusively or in partnership with a majority stake held by third parties
- **The entities where** the Whistleblower **works**, including sub-suppliers

8.1. PROHIBITION OF RETALIATION

The **W3 Companies** prohibit any form of retaliation against the Whistleblower, the facilitator, persons within the same working context as the Whistleblower, and any related parties who have submitted a report, a complaint to the judicial or accounting authorities, or a public disclosure in compliance with applicable law.

For the purposes of this policy, retaliation means any behavior, act, or omission, even if only attempted or threatened, carried out as a result of the report and which causes, or could cause, directly or indirectly, unjust harm to the protected persons.

By way of example and without limitation, prohibited acts of retaliation include:

- dismissal, suspension, or equivalent measures;
- demotion or failure to promote;

- change of duties, relocation, salary reduction, modification of working hours;
- suspension of training or any restriction on access to training;
- negative performance notes or negative references;
- adoption of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or any other form of unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent contract, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- harm, including to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities or income;
- inclusion in improper lists based on a formal or informal sectoral or industry agreement, which may prevent the person from finding employment in the sector or industry in the future;
- early termination or cancellation of a supply contract for goods or services;
- revocation of a license or permit;
- requiring the person to undergo psychiatric or medical assessments.

Acts of retaliation adopted in violation of this prohibition are null and void.

It is the responsibility of the employer to demonstrate that any measures taken against the protected persons are based on reasons unrelated to the report.

Who to contact in the case of retaliation

Should the Whistleblower, facilitator or colleagues fear an **act of retaliation**, in other words, any conduct, act or omission including attempted or threatened acts, carried out as a result of the whistleblowing report, they can contact the **Human Resources** department, providing details of the retaliation so that the Function can assess the necessary action to be undertaken.

Should the conduct reported or the **retaliation regard the Human Resources Department**, the **ACR Manager** will take all necessary action to protect Whistleblower.

9. PROTECTION OF CONFIDENTIALITY AND PERSONAL DATA

CONFIDENTIALITY OBLIGATIONS

The whistleblowing reports cannot be used **beyond what is necessary** to adequately support them:

The identity of the Whistleblower and any other information from which said identity may inferred, directly or indirectly, may not be revealed, without the express consent of the Whistleblower, to persons other than those responsible for receiving or following up the reports, expressly authorised to process such data **in compliance with the regulations in force regarding personal data protection** as specified under (EU) Regulation 2016/679 ("**GDPR**") and legislative decree 196/2003 as amended by legislative decree 101/2018.

Within the framework of **criminal proceedings**, the identity of the Whistleblower is privileged information according to the methods and limits provided under article 329 of the Code of Criminal Procedure (Obligation of Secrecy)

Within the framework of the **proceedings before the Court of Auditors**, the identity of the Whistleblower cannot be revealed until the preliminary proceedings have been closed.

In the **disciplinary proceedings**, the **identity** of the Whistleblower **cannot be revealed, where the dispute of the disciplinary penalty is founded on different and further checks in relation to the report**, even if related

If **the dispute is founded,** in whole or in part, **on the report and knowledge of the identity of the Whistleblower is essential for the defence of the Accused, the report may be used for the purposes of the disciplinary proceedings only if the express consent of the** Whistleblower has been given to reveal his or her identity. In such cases, the Whistleblower is notified in writing of the reasons for revealing confidential data.

The Whistleblower is likewise notified of the revealing of confidential data in the case of internal and external whistleblowing report procedures, when revealing the identity of the Whistleblower and essential information for the purposes of defending the person involved.

10. DOCUMENT STORAGE

The whistleblowing reports and relating documentation **are stored for the time necessary for their processing** from notification and in any case **no more than five years starting from the date of notification of the final results of the whistleblowing procedure**, in compliance with the confidentiality obligations and with the regulations on personal data processing, from the ACR Manager/WC.

When, on request of the Whistleblower, **the report is made orally** during a meeting with staff responsible, **subject to the Whistleblower's consent, it is documented by the staff responsible by recording on a device suitable** for storing and listening or by means of minutes. In the event of minutes, the Whistleblower may verify, correct and confirm the minutes of the meeting by signing.

11. PERSONAL DATA PROCESSING

Any personal data processing, including communication between the competent authorities, must be carried out in line with the **GDPR (no. 679/2016) of the Privacy Code legislative decree 196/2003 as subsequently amended 101/2018 and Italian Ministerial Decree no. 51/2018**.

Communication of personal data by the institution, organs and entities and organisations of the European Union is performed in compliance with (EU) Regulation 2018/1725.

I **Personal data that are clearly no use for processing** of a specific report have not been gathered, or if gathered accidentally, are **cancelled immediately**.

In relation to the receipt and management of the reports, **personal data processing is performed by** parties identified for the management of the whistleblowing channel, as **data controllers**, in compliance with the regulatory principles, providing suitable information to the whistleblowers and the persons involved, and adopting appropriate measures to protect the rights and freedoms of the data subjects.

The external provider that the **W3 Companies** employ to manage the whistleblowing reports (e.g. provision of the platform) is appointed Data Processing Manager pursuant to and in accordance with art. 28 of the GDPR.

Private sector parties who share resources for the receipt and management of whistleblowing reports, determine their respective responsibilities in terms of compliance with personal data protection obligations.

The **W3 Companies** have authorised the persons who receive reports or follow-up on them, personal data processing, pursuant to the privacy regulations in force.

The privacy policy may be found on the intranet in the section: ethics and conduct/whistleblowing and on the corporate site www.windtregroup.it in the governance/code of conduct and M.O