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PROCEDURE FOR THE MANAGEMENT OF REPORTS OF UNLAWFUL CONDUCT ACCORDING TO LEGISLATIVE DECREE NO. 24/ 2023 – WHISTLEBLOWING[1]

May 2026

[1] This document is a courtesy translation of the Whistleblowing Procedure adopted by the legal entities of the Italian Deloitte Network. It has been drawn up in order to enable all the recipients to fully understand the content of the Procedure itself.

MAKING AN IMPACT THAT MATTERS since 1845

Document revision history				
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1	Update	Whistleblowing Team	May 2026	Regulatory integration and formal amenndments

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1. INTRODUCTION AND ANNEXES

On March 15, 2023, the Legislative Decree No. 24/2023 (hereinafter also the "**Whistleblowing Decree**") was published in the Official Gazette for the implementation of EU Directive 2019/1937 (hereinafter also the "**Directive**"), concerning the protection of persons who report violations of European Union law and containing provisions concerning the protection of persons who make reports (the so-called "**Whistleblower**").

"**Whistleblowing**", in particular, means the reporting of conducts, acts or omissions, in violation of the Italian Legislative Decree 231/2001 ("**Legislative Decree 231**") and the provisions of the Organization, Management and Control Model pursuant to the Italian Legislative Decree 231/2001 ("**Model 231**") as well as national or European Union regulatory provisions that harm the public interest or the integrity of a public administration or a private entity, carried out by a person who has become aware of it within the scope of his or her public or private work context.

The reporting system regulated in this document (the "**Whistleblowing Procedure**") is, therefore, also relevant for the purposes of Legislative Decree 231, which, with regard to internal reports, the applicable sanctions and the prohibition of retaliation in relation to these internal reports, refers to the aforementioned Whistleblowing Decree.

This Whistleblowing Procedure also complies with the legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data.

The terms defined in this Whistleblowing Procedure, indicated with a capital letter, shall have the meaning indicated in Annex 1 or, if no definition is provided therein, shall be understood as having the meaning set out in the text of this document.

2. PURPOSE OF THE PROCEDURE

The Whistleblowing Procedure illustrates the tools that can be used by the Recipients (as defined below), within the corporate context, for the reporting of unlawful conduct. Therefore, the purpose of the Whistleblowing Procedure is to:

- identify the individuals who can make reports;
- narrow the scope of conducts, events or actions that may constitute the subject of reporting;
- identify the channels through which to make reports;
- represent the operational procedures for the submission and management of reports, as well as for any consequent assessment activities;
- inform the whistleblower and the reported person about the forms of protection that are recognized and guaranteed.

3. OBJECTIVE SCOPE OF APPLICATION

3.1 VIOLATIONS SUBJECT TO REPORTING

The violations that may be reported pursuant to the Whistleblowing Decree (the "**Violations**") must relate to conducts, acts or omissions that harm the public interest or the integrity of the Company, of which the Whistleblower has become aware within the work context, and which consist of:

a) relevant unlawful conduct pursuant to Legislative Decree 231 or violations of Model 231 (the "**231 Reports**");

b) offenses that fall within the scope of European Union or national acts (as referred to in the Whistleblowing Decree) relating to the following sectors:
   - **public contracts**;
   - **financial services, products and markets and the prevention of money laundering and terrorist financing**;
   - product safety and compliance;
   - transport safety;
   - **environmental protection**;
   - radiation protection and nuclear safety;
   - food and feed safety and animal health and welfare;
   - public health;
   - consumer protection;
   - **privacy protection and protection of personal data and security of networks and information systems**;

c) violation of European Union Restrictive measures (as per Chapter I-bism Title I, Book II of the Criminal Code, as well as Article 12, paragraph 1-bis, of Legislative Decree No. 286 of July 25, 1998)[2];

d) acts or omissions detrimental to the financial interests of the European Union, as indicated in the Whistleblowing Decree (including but not limited to fraud, corruption and any other illegal activity that harms the financial interests of the European Union);

e) acts or omissions relating to the internal market, including infringements of **EU competition** and State aid rules, as well as infringements of the internal market related to acts infringing **corporate tax rules** or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation, as indicated in the Whistleblowing Decree;

f) acts or conduct which defeat the object or purpose of the provisions laid down in Union acts in the areas referred to in points (b), (c), (d) and (e).

3.2 EXCLUSIONS

Pursuant to the Whistleblowing Decree and this Whistleblowing Procedure, the following Reports are **not** to be considered **relevant** and, therefore, are not subject to the provisions and protections provided for by the Whistleblowing Decree:

- **interests of a personal nature concerning claims, disputes or requests relating to one's employment relationship, relations with colleagues, which relate exclusively to the discipline of the employment relationship or relations with hierarchically superior figures**;
- violations in the field of national security, as well as public contracts related to aspects of defense or national security, unless such aspects fall within the scope of secondary legislation of the European Union;
- violations that are compulsorily regulated by European Union or national acts, as indicated in art. 1, paragraph 2, letter b), of the Whistleblowing Decree (in the areas of financial services, products and markets and prevention of money laundering and financing of terrorism, transport safety and environmental protection);
- **information clearly unsubstantiated**;
- information that is already fully in the public domain;
- **information acquired only on the basis of unreliable indiscretions or vociferations (so-called rumors) and not substantiated by facts or documents**.

The following Reports will also be deemed irrelevant and in any case, not subject to the protections of the Whistleblowing Decree:

- **having insulting tones or contain personal offenses or moral judgments and aimed at offending or harming the honor and/or personal and/or professional decorum of the person or persons to whom the reported facts refer and lacking factual elements capable of justifying investigations;**

[2] This provision was introduced by Art. 7 of Legislative Decree no. 211 of 30 December 2025, implementing Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024, on the definition of criminal offences and penalties for the violation of Union restrictive measures.

- **for purely defamatory purposes;**
- **discriminatory in nature, as they refer to sexual, religious and political orientations or to the racial or ethnic origin of the Reported Person;**
- **in any case having generic or irrelevant content such as not to allow the understanding of the facts or their ascertainment**.

The Company reserves the right to disciplinary or legal action to protect the interests of the persons and entities reported in this paragraph.

4. SUBJECTIVE SCOPE OF APPLICATION

The provisions of this Whistleblowing Procedure and, in particular, the safeguards provided for in Article 6, apply to the following persons who report, denounce to the judicial or accounting authorities or publicly disclose **information about violations of which they have become aware within the work context of the Company**:

a) **the Company's employees**, including workers whose employment relationship is governed by Legislative Decree No. 81 of June 15, 2015, or by Article 54-bis of Decree-Law No. 50 of April 24, 2017, converted, with amendments, by Law No. 96 of June 21, 2017;

b) **self-employed workers**, including those referred to in Chapter I of Law No. 81 of May 22, 2017, as well as holders of a working partnership referred to in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who carry out their work activities at the Company;

c) **workers or collaborators who carry out their work for entities that provide goods or services or that perform works in favor of the Company**;

d) **freelancers and consultants** who work for the Company;

e) **volunteers and trainees**, both paid and unpaid, who work for the Company;

f) **persons with administrative, managerial, control, supervisory or representative functions of the Company** - even if such functions are exercised on a purely de facto basis - such as, by way of example, the members of the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.

The protection of Whistleblowers referred to in the previous paragraph shall also apply if the Report, the reporting to the judicial or accounting authority or the public disclosure of information **takes place in the following cases**:

a) **when the legal relationship referred to in the previous paragraph has not yet begun**, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
b) **during the probationary period**;
c) **after the termination of the legal relationship if the information on the violations was acquired in the course of the relationship.**

5. THE REPORTS

The Reports must, in any case, and regardless of the method used, be detailed and well-founded, so as to allow the necessary measures to be put in place and the appropriate assessments and in-depth analyses to be carried out, including by carrying out investigations and formulating requests for clarification to the Whistleblower, where identified.

The Report must contain:

- a clear and complete **description of the facts** subject of the Report;
- any information and any indication useful for identifying **the identity of the persons who committed the Violation**;
- the **nature and context of the Violation,** and any details deemed useful to describe the subject matter of the Report;
- **the circumstances of time and place,** if known, relating to the subject matter of the Report;
- **any additional information deemed useful** for the verification of the Report, including through specific supporting documentation and indications of any witnesses or persons who may provide information on the facts covered by the Report.

5.1 INTERNAL REPORTING

In accordance with the provisions of art. 4 of the Whistleblowing Decree, the Company has set up an internal reporting channel that guarantees the confidentiality of the identity of the Whistleblower and the Person Involved as well as the content of the Report and the related documentation (as indicated below in Article 6.1).

This internal reporting channel has been established, in accordance with the provisions of the Whistleblowing Decree, informing trade union representatives.

Reports may be made, at the discretion of the Whistleblower, in written or oral form through the following channels:

- **computer application** (the "**Platform**"), whose access is allowed by accessing the dedicated intranet and internet page and through which it is possible to make reports that guarantee the greater protection of the identity of the Whistleblower;
- **dedicated e-mail box** (itwhistleblowing@deloitte.it), also reported on the dedicated intranet and internet page;
- **dedicated telephone number** (+39 0283327937), also Reported on the dedicated intranet and internet page, also equipped with a voicemail and enabled to receive voice messaging;
- **face-to-face meeting** with a member of the Dedicated Team, by appointment to be arranged at the itwhistleblowing@deloitte.it e-mail box or at the dedicated telephone number (+39 0283327937).

Reports are addressed solely and exclusively to the team in charge of handling the Reports (the "**Dedicated Team**"). The people who are part of the Dedicated Team are specifically trained, also through training courses, to carry out this activity (pursuant to Article 4, paragraph 2, of the Whistleblowing Decree).

If the Report is **mistakenly submitted to a person other than** the Dedicated Team, the latter must transmit it immediately, in any case within **7 days**, to the Dedicated Team, giving simultaneous notice to the Whistleblower. **Failure to promptly notify** (i.e. within 7 days of receipt of the Report) constitutes a **violation of the Whistleblowing Procedure** and may result in the adoption of disciplinary measures, as better specified in Article 7 ("**Sanctions**").

Access to the internal reporting channel is only allowed to the Dedicated Team**.**

In order to adequately follow up on the Reports, the Dedicated Team will receive specific instructions for the management of cases in which a conflict of interest, including potential conflict, arises between one of the members of the Dedicated Team and the Whistleblower, the Reported person or Person Involved or on the subject of the Report. In such cases, in fact, the Report will be managed with the exclusion of the subject in conflict or addressed to an autonomous external party adequately trained for reports management.

5.1.1. Receipt and evaluation of internal Reporting

As stated in the previous paragraph, the person other than the Dedicated Team who mistakenly receives the Report is obliged to promptly transmit it to the Dedicated Team, as well as (*a*) to respect the **confidentiality** of the identity of the Whistleblower and the content of the Report (including the identity of the Persons Involved and the related documentation), (*b*) to remove any reference to the Report, including any copies, including in digital format, and (*c*) to **refrain from carrying out any independent initiative of examination and/oranalysis**.

Upon receipt of the Report, the Dedicated Team:

a) **carries out a preliminary analysis of the contents of the Report**, in order to assess its relevance (i.e. admissibility) in relation to the scope of application of the Whistleblowing Decree and, in general, of the Whistleblowing Procedure;

b) if deemed appropriate, for the management and evaluation of the Report, **it may avail itself of the support of internal functions (so-called "Subject Matter Experts") or specialized external consultants**, subject to compliance with confidentiality requirements;

c) **in the case of 231 Reports, it transmits the Report to the Supervisory Body,** notifying the Whistleblower. In such cases, the management of the Report is carried out with and with the support of the Supervisory Body, in compliance with confidentiality requirements;

d) maintains a dialogue with the Whistleblower and, if necessary, requests clarifications and/or additions from the Whistleblower as well as from the Person Involved during the performance of the

Reporting management activities (without prejudice, in any case, to the possibility for the Whistleblower to provide further information if the fact subject to the Report is continues to exist, interrupted or even aggravated).

5.1.2. Closure of the Report

Once the assessment activity has been completed, the Dedicated Team may communicate to the Whistleblower, in compliance with the deadlines set out below in this Whistleblowing Procedure:

- **dismissal of the Report**, if it is deemed that it is **not admissible** due to the provisions of the Whistleblowing Decree and this Procedure, such as:
  - non-relevance of the Report according to the Whistleblowing Decree;
  - manifestly unfounded due to the lack of factual elements attributable to the Violations or in any case suitable to justify investigations;
- ascertained generic content of the Report of wrongdoing such as not to allow the understanding of the facts, or the Report of wrongdoing accompanied by inappropriate or irrelevant documentation such as not to make the content of the Report itself understood;
  - production of documentation only in the absence of reporting of unlawful conduct.

  In this case, the Dedicated Team must take care to justify in writing to the Whistleblower the reasons for the dismissal.
- **the dismissal of the Report since it is unfounded**, also in this case briefly justifying the reasons;
- **the verification of the validity of the Report** and its transmission to the competent departments of the Company so that they can undertake appropriate action.

5.1.3. Timing of feedback to the Whistleblower

The management of the Report is carried out in compliance with the provisions of this Whistleblowing Procedure. In handling the Report, the Dedicated Team:

a) provides the Whistleblower with an acknowledgement of receipt of the Report **within 7 days** from the date of receipt;
b) provides a response to the Report **within 3 months** from the date of the acknowledgement of receipt of the Report or, in the absence of such notice, **within 3 month**s from the expiry of the 7-day period from the submission of the Report. Where the investigation, at the end of the 3 months, has not yet been concluded, the feedback provided by the Dedicated Team to the Whistleblower may also be interlocutory on the progress of the investigation phase. In case of feedback of an interlocutory nature, the results of the investigation will be in any case communicated to the Whistleblower subsequently.

5.1.4. Retention of documentation relating to the Report

Without prejudice to the provisions of Article 8 below ("**Processing of Personal Data**"), the Reports and the related documentation (the "**Documentation**") are stored by implementing appropriate technical and organizational measures in order to prevent their accidental loss, destruction or damage in compliance with the principles of integrity and confidentiality referred to in Art. 5 of Regulation (EU) 2016/679.

The Documentation is kept for the time necessary to process the Report and, in any case, no longer than 5 years from the date of communication of the final outcome of the Report management process.

5.2 EXTERNAL REPORTING [3]

The Whistleblower may also make an external Report concerning Violations through the external channel set up and accessible on the ANAC website only if:

- the internal channel is not provided or is not active;
- has already made an internal Report that has not been followed up;
- has reasonable grounds to believe that, an internal Report would not be effectively followed up, or the Report may lead to the risk of retaliation;
- has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest.

5.3 PUBLIC DISCLOSURE[4]

For the purposes of this Whistleblowing Procedure, public disclosure means making information about the Violations publicly available through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.

A Whistleblower who makes a public disclosure benefit from the protection provided by this Whistleblowing Procedure only if, at the time of public disclosure, one of the following conditions applies:

- has already made an internal and external Report and has not received any response;
- has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that, due to the specific circumstances of the specific case (e.g. risk of concealment of evidence), the external Report may entail the risk of retaliation or may not be effectively followed up.

6. PROTECTION OF THE WHISTLEBLOWER

The protections granted to the Whistleblower are guaranteed by the Company only if the indications provided by the Whistleblowing Procedure are complied with.

[3] For the use of this external reporting channel, please refer to the guidelines and the official ANAC website .
[4] For public disclosure, please refer to the guidelines and the official ANAC website.

No protection is guaranteed to the Whistleblower in the event that he/she has contributed to the implementation of the unlawful conduct.

The protections granted to the Whistleblower, pursuant to the Whistleblowing Decree as well as this Whistleblowing Procedure, are also extended to:

- the Facilitator;
- to persons in the same working context as the Whistleblower with a stable emotional or family bond within the fourth degree;
- to the Whistleblower's work colleagues with whom they have a usual and current relationship;
- entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context.

6.1. CONFIDENTIALITY

The Company, in setting up and implementing its internal reporting channels, **guarantees the confidentiality of the identity of the Whistleblower, as well as the content of the Report and the Documentation, also through the use of encryption tools**.

Without prejudice to legal obligations, the identity of the Whistleblower and any information from which it may be inferred, directly or indirectly, such identity may not be revealed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on the Reports and expressly authorized to process such data[5].

Confidentiality is also guaranteed to the anonymous Whistleblower who believes that he or she has been subjected to retaliation and who has subsequently been identified, as well as to those who Report before the beginning or after the termination of the employment relationship, or during the probationary period, if such information has been acquired in the work context or in the selective or pre-contractual phase.

Confidentiality is also guaranteed on the identity of the Persons Involved in the Report, as well as on the identity and assistance provided by the Facilitators, with the same guarantees provided for the Whistleblower.

6.2. PROHIBITION OF RETALIATION AND PROTECTIVE MEASURES

The Company adopts the principles of non-retaliation contained in the DCM Non Retaliation Policy. In particular, it does not tolerate the implementation of **Retaliatory Acts** against the Whistleblower and those who have collaborated in the verification activities regarding the validity of the Report, including the Facilitators.

[5] For further details, please refer to art. 12 of the Whistleblowing Decree.

Examples of Retaliatory Acts include, but are not limited to:

- dismissal, suspension or equivalent measures;
- demotion or non-promotion;
- reassignment of duties, change of place of work, reduction of salary, modification of working hours;
- suspension of training or any restriction of access to it;
- demerit notes or negative references;
- adoption of disciplinary measures or other sanctions, including financial ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavourable treatment;
- failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage to a person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and/or loss of income;
- inclusion on improper listing, on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in that sector or industry in the future;
- early termination or cancellation of the contract for the supply of goods or services;
- annulment of a license or permit;
- request to undergo psychiatric or medical examinations.

Any Retaliatory Act taken as a result of the Report is null and void and the persons who have been dismissed as a result of the Report have the right to be reinstated in their jobs in implementation of the discipline applicable to the worker.

The Whistleblower may notify ANAC of the retaliation he/she believes he/she has suffered in his/her work context[6].

6.3. LIMITATIONS OF LIABILITY FOR THE WHISTLEBLOWER

On the basis of the provisions of Article 20 of the Whistleblowing Decree, it is not punishable who, by means of a Report, discloses or disseminates information covered by an obligation of confidentiality[7] or relating to the protection of copyright or the protection of personal data, if the following conditions are met:

- at the time of the Report, there is reasonable grounds to believe that the information is necessary to disclose the Violation;

[6] For any assistance and advice on how to report and on the protection from retaliation, please refer to the guidelines and the official ANAC website.

[7] Except in the case of classified information, professional and medical secrecy and secrecy of court decisions, for which the application of the relevant legislation remains unaffected.

- the Report is made in compliance with the conditions set out in the Whistleblowing Decree to benefit from protection against retaliation (i.e. well-founded reasons to believe the reported facts to be true, the Violation is among those that can be reported and the methods and conditions of access to the Report are respected).

On the other hand, liability is not excluded for conduct that:

- are not related to the Report;
- is not strictly necessary to disclose the Violation;
- constitute an unlawful acquisition of information or access to documents.

If the acquisition constitutes a crime (i.e. abusive access to a computer system or act of hacking), the Whistleblower's criminal liability and any other civil, administrative and disciplinary liability remains unaffected.

7. SANCTIONS

7.1 DISCIPLINARY SANCTIONS

The Company may apply effective, proportionate and dissuasive disciplinary sanctions:

- **with regard to the Reported Person**: if the Reports are well-founded;
- **against the Whistleblower**: if the Reports turn out to be deliberately futile, false or unfounded, with defamatory content or in any case concerning deliberately incorrect or misleading information, for the sole purpose of damaging the Company, the Whistleblower or other subjects affected by the Reports;
- **against the person who has violated the principles of protection** provided for by the Whistleblowing Procedure **or who has obstructed or attempted to obstruct** the Report;
- **towards the person who is not part of the Dedicated Team** who, mistakenly receiving the Report, does not forward it promptly (in any case no later than 7 days) to the Dedicated Team and does not treat it with the expressly provided confidentiality;
- **towards the Dedicated Team** when it is ascertained that it has not carried out the verification and analysis of the Report received, within the terms and in accordance with the procedures provided for by the Whistleblowing Procedure and towards all persons who, although not part of the Dedicated Team, are also involved in the investigation and management of the Report who do not comply with the required confidentiality obligations.

The disciplinary proceedings are initiated in application of the **principle of proportionality**, as well as **the criterion of correlation between the infringement and the sanction and, in** any case, in compliance with the procedures and guarantees provided for by the applicable legislation in force (including the CCNL applicable from time to time).

7.2 ANAC SANCTIONS

The administrative sanctions that can be imposed by ANAC and provided for by the Whistleblowing Decree are as follows:

Amount	Infraction	Addressee
From € 10,000 to € 50,000	▪ when retaliation is established; ▪ when Report is obstructed or attempted to obstruct it; ▪ In the event of a breach of the obligation of confidentiality pursuant to Art. 12 of Legislative Decree No. 24/2023. This is without prejudice to the sanctions applicable by the Data Protection Authority pertaining to the areas of competence under the personal data regulations.	Natural person identifies as responsible for the violation
From € 10,000 to € 50,000	▪ failure to establish Report channels; ▪ failure to adopt procedures for making and managing Report or that the adoption of such procedures does not comply with the provisions of the Whistleblowing Decree;	Governing Body
From € 10,000 to €50,000	▪ if the verification and analysis of the Report received is not carried out.	Dedicated Team
From € 500 to € 2,500	▪ when the civil liability of the Whistleblower for defamation or slander in cases of wilful misconduct or gross negligence is ascertained, even by a judgment of first instance, unless the same has already been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority.	Whistleblower

8. PROCESSING OF PERSONAL DATA

Any processing of personal data, provided for by the Whistleblowing Procedure, will be carried out in accordance with Regulation (EU) 2016/679 (GDPR) and Legislative Decree no. 196 of June 30, 2003 (subsequent amendments and integrations).

Personal data that is not useful for the processing of a specific Report will not be collected or, if collected accidentally, will be deleted immediately. The rights referred to in articles 15 to 22 of the GDPR may be exercised within the limits of the provisions of art. 23 of the GDPR and *2-undecies of* Legislative Decree No. 196 of June 30, 2003.

The processing of personal data relating to the receipt and management of Reports is carried out by the Company in its capacity as data controller, providing appropriate information to the Whistleblower and the persons involved pursuant to art. 13 and 14 of the GDPR, as well as by adopting appropriate measures to protect the rights and freedoms of people involved. To this end, the Company provides the people involved in this Whistleblowing Procedure with specific information on the processing of personal data

carried out in relation to the acquisition and management of Reports governed by this Whistleblowing Procedure (Annex 2).

The Company has specifically appointed and instructed the persons authorized to process personal data, also pursuant to Articles 5, 24, 29 and 32 of the GDPR and Article *2-quaterdecies* of Legislative Decree no. 196 of June 30, 2003. In addition, the Company, in line with the provisions of Article 13 of the Whistleblowing Decree, as well as in compliance with the provisions of art. 24 and 32 of the GDPR, identifies suitable technical and organizational measures to ensure a level of security appropriate to the specific risks deriving from the processing carried out, on the basis of a data protection impact assessment (so-called DPIA), regulating with a contract or other legal act pursuant to art. 28 of the GDPR, the relationship with any external providers who process personal data on its behalf with the status of data processor.

9. UPDATE

The Company periodically reviews and, if necessary, updates the Whistleblowing Procedure, to ensure that it is constantly aligned with company practice and the relevant legislation.

10. INFORMATION AND TRAINING

The information on this Whistleblowing Procedure is made accessible and available to all, by *(a) posting* in the workplace, (b*) publication on the company intranet, as well as (*c*) publication in a dedicated section of the company website.*
Information on the Whistleblowing Procedure is also made available during recruitment and at the end of the relationship between the Recipients and the Company. Training on whistleblowing and, in general, on the provisions of this Whistleblowing Procedure, is also included in the staff training plans provided by the Company on compliance.

ANNEX 1

DEFINITIONS

- "**ANAC**" means the National Anti-Corruption Authority;
- "**Retaliatory Acts**" means all conducts, acts or omissions, prohibited pursuant to Article 17 of the Whistleblowing Decree;
- "**Privacy Code**" means Legislative Decree No. 196 of June 30, 2003 ("Personal Data Protection Code") which provides for the protection of persons and other subjects with respect to the processing of personal data;
- "**Legislative Decree 231**" means the Italian Legislative Decree No. 231 of June 8, 2001, and subsequent amendments and integrations;
- "**Whistleblowing Decree**" means Legislative Decree No. 24 of March 10, 2023;
- "**Recipients**" means the subjects to whom this Whistleblowing Procedure applies, as better indicated in Art. 2.3 of the Whistleblowing Procedure;
- "**Directive**" means Directive (EU) 2019/1937;
- "**Facilitator**" means a natural person who assists the Whistleblower in the process of making the Report, operating within the same work context and whose assistance must be kept confidential.
- "**GDPR**" means Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)
- "**Model 231**" means the Organization and Management Model, provided for by the Legislative Decree 231, adopted by the Company;
- "**Supervisory Body**" means the body established pursuant to Art. 6 paragraph 1 of Legislative Decree 231 which has the task of supervising the functioning and observance of the models and proposing their updating, endowed with autonomous powers of initiative and control;
- "**Person Involved**" means the natural or legal person involved or otherwise referred to in the Report as the person to whom the Violation is attributed or as a person otherwise implicated in any way in the reported Violation;
- "**Whistleblowing Procedure**" means this procedure, approved by the Board of Directors of each company in the Deloitte Network in Italy and available on the company intranet as well as on the company website;
- "**Whistleblower(s)**" means those who have the right to make a Report pursuant to the Whistleblowing Decree and, in general, to this Whistleblowing Procedure;
- "**Report(s)**" means the report(s) submitted by a Whistleblower pursuant to the principles and rules set out in this Whistleblowing Procedure;

- "**Anonymous Report**" means Reports that do not contain details that allow or could allow, even indirectly, the identification of the Whistleblower;
- "**External reporting**" means the Report, written or oral, of information about violations, submitted through the external reporting channel, as described in this Whistleblowing Procedure;
- "**Internal reporting**" means the Report, written or oral, of information about violations, submitted through the internal reporting channel, as described in this Whistleblowing Procedure;
- "**Company**" means the companies of the Italian Deloitte Network[8];
- "**Involved Parties**" means the subjects for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable, namely:
  - facilitators (natural persons who assist a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential);
  - persons in the same working context as the Whistleblower and who are linked to the latter by a stable emotional or family bond within the fourth degree;
  - the Whistleblower's work colleagues who work in the same work context and who have a usual and current relationship with the Whistleblower;
  - entities owned by the Whistleblower or for which the Whistleblower works or entities operating in the same work context.

[8] Specifically, on the date of approval of this Whistleblowing Procedure: Deloitte & Touche S.p.A., Deloitte Italy S.p.A. S.B., Deloitte Consulting S.r.l. S.B., Deloitte Advisory S.r.l. S.B., Deloitte Business Solution S.r.l. S.B, Officine Innovazione S.r.l. S.B., Deloitte Climate & Sustainability S.r.l. S.B., Deloitte Nexthub S.r.l. S.B., In2Law S.r.l. S.B., DTTTS S.r.l., Studio Tributario e Societario Deloitte for Professionals Società tra professionisti S.r.l., Studio Tributario e Societario Deloitte Società tra Professionisti S.r.l. S.B., Deloitte Legal Società tra Avvocati a Responsabilità Limitata Società Benefit, Fondazione Deloitte ETS.

ANNEX 2

PRIVACY NOTICE PURSUANT TO ART. 13 OF REGULATION (EU) 2016/679

Pursuant to Article 13 of the European Regulation (EU) 2016/679 on the protection of personal data (hereinafter, "**Regulation**"), the companies of the Italian Deloitte network, in their capacity as Data Controllers (hereinafter, "**Deloitte**" or the "**Data Controller**"), will inform you about the processing activities of your data, classified as personal data pursuant to the Regulation (hereinafter, the "**personal data**"), acquired through the dedicated channels in the context of managing reports of unlawful conduct carried out in the corporate context.

1. Data Controller and Data Protection Officer

The Data Controller is one of the following companies belonging to the Italian Deloitte network:

- **Deloitte Italy S.p.A. S.B.**, c.f. 04963170966;
- **Deloitte & Touche S.p.A.**, c.f. 03049560166;
- **Deloitte Consulting S.r.l. S.B.**, c.f. 03945320962;
- **Deloitte Business Solution S.r.l. S.B.**, c.f. 13380990153;
- **Deloitte Advisory S.r.l. S.B.**, c.f. 03644260964;
- **Deloitte Touche Tohmatsu Tax Services S.r.l.**, c.f. 12551830156;
- **Deloitte Tax and Corporate Firm – Società Tra Professionisti S.r.l. S.B.**, c.f. 10581800967;
- **Deloitte Legal S.t.A.r.l. S.B.**, c.f. 10788500964;
- **IN2LAW S.r.l. S.B.**, c.f. 13086660159;
- **Deloitte Nexthub S.r.l. S.B.**, c.f. 12466700965;
- **Deloitte Climate & Sustainability S.r.l. S.B.**, c.f. 12506090963;
- **Fondazione Deloitte ETS**, c.f. 97735360154;

the companies listed above have their registered office in Milan, Via Santa Sofia n. 28.

- **Studio Tributario e Societario Deloitte for professionals Società tra professionisti S.r.l.**, c.f. 02331800165, with registered office in Voghera (PV), Via Scarabelli 80.

The Data Protection Officers ("**DPO**") appointed by the Data Controller can be contacted at the following email addresses:

- for IN2Law S.r.l.: *dpoin2law@deloitte.it*;
- for Deloitte Legal S.t.A.r.l. S.B.: *dpolegal@deloitte.it*;
- for the remaining companies of the Italian Deloitte network: *dataprotectionofficer@deloitte.it*.

To manage the reports, your personal data will be processed, as outlined in this privacy notice, by a **Dedicated Team** belonging to Deloitte Italy S.p.A. S.B. (hereinafter, "**Deloitte Italy**"), as identified above, as Data Processor for all the companies of the network listed above.

2. Categories of personal data and purposes of the processing activities

Deloitte will process your personal data - where personal data means any information relating to a natural person, identified or identifiable, even indirectly, by reference to any other information in our possession ("Data Subject") - provided to it in the context of the collection of whistleblowing reports, such as:

- personal data of the Recipients (also, "Whistleblower"), such as personal details, email and telephone number, office, company, shared by the Whistleblower within the report;
- personal data of the persons reported or of the persons involved such as name, surname, as well as any other common personal data contained in the report, referred to such subjects and collected in the context of the report.

If provided within the free fields of the Platform, in the text of the email or during the telephone/face to face conversation, personal data belonging to special categories pursuant to Article 9 of the Regulation, as well as personal data relating to criminal convictions and offences pursuant to Article 10 of the Regulation, will also be subject to processing.

Your personal data may be processed in order to ensure:

- the correct and complete management of the whistleblowing procedure in accordance with the applicable legislation carried out pursuant to the *"Procedure for the management of reports of unlawful conduct pursuant to Legislative Decree no. 24 of 2023 – Whistleblowing";*
- the necessary investigation activities aimed at verifying the validity of the fact reported and the adoption of the consequent measures;
- any request for integration in order to substantiate the report;
- the response to a request from the judicial authorities.

In this context, Deloitte does not carry out decision-making processes based solely on automated processing which produces legal effects concerning you or that significantly affects you. As a matter of fact, each processing activity carried out within the whistleblowing reporting management process is always based on a decision that requires human intervention.

3. Methods of personal data processing activities, Communication of personal data and Consequences of refusal

The personal data will be processed in accordance with the above-mentioned legislation with the aid of electronic and manual tools, ensuring the use of suitable measures for the security of the personal data and guaranteeing their confidentiality, in accordance with the principles applicable to the processing of personal data pursuant to Article 5 of the Regulation, such as lawfulness, fairness and transparency, data minimization, accuracy, storage limitation, integrity and confidentiality.

Reports may be made, at the discretion of the Reporting Party, in written or oral form through the following channels, as indicated in the Whistleblowing Procedure:

- IT application (the "Platform"), access to which is permitted by accessing the dedicated intranet and internet page and through which it is possible to send reports that guarantee greater protection of the identity of the Whistleblower;
- dedicated e-mail address *(itwhistleblowing@deloitte.it)*;
- dedicated telephone number, also equipped with voicemail and enabled to receive voice messages;

- in-person meeting with a member of the Dedicated Team, by appointment to be arranged via e-mail address *(itwhistleblowing@deloitte.it)* or at the dedicated telephone number.

The provision of personal data and information, for the purposes indicated in this privacy notice, is not mandatory. However, the failure to provide them, or their partial or incorrect provision, where this is requested, will make it impossible for Deloitte to properly investigate and manage the whistleblowing report.

4. Legal basis for processing activities

The legal basis for processing personal data - represented by Deloitte's need to follow up on the processing activities carried out during investigations and/or internal reports pursuant to Legislative Decree no. 24/2023 - is to be found in Article 6, par. 1, lett. c) of the Regulation, i.e. the need to fulfill a legal obligation to which the Data Controller is subject.

In the event that the processing activity concerns special categories of personal data, the derogation referred to in Article 9, paragraph 2, lett. b) of the Regulation applies in relation to the fulfillment of obligations in the field of employment law.

In the case of personal data relating to criminal convictions and offences, the joint provisions of Articles 10 and 88 of the Regulation apply.

5. Recipients of the personal data and transfer abroad

It is also noted that the personal data may be communicated for the aforementioned purposes to the following categories of recipients:

- Dedicated Team appointed and trained by Deloitte Italy to manage reports, also in order to proceed with judicial and/or disciplinary protection connected to the whistleblowing report;
- if deemed appropriate, internal functions (so-called “Subject Matter Experts”), as well as external consultants specialized in managing and evaluating the report;
- Deloitte technical team for managing technical issues related to the use of the Platform;
- Corporate bodies of the Data Controller;
- National Anti-Corruption Authority;
- Police Forces;
- Judicial authorities.

Your personal data will not be transferred to countries located outside the European Economic Area (EEA) and will not be disclosed in any way.

6. Data retention period

The personal data processed in the context of the activities carried out will be retained for the time necessary to ascertain the validity of the report and, if applicable, to adopt the consequent disciplinary measures and/or to conclude any disputes following the report and, in any case, no later than five years from the date of communication to the Whistleblower of the final outcome of the reporting procedure.

7. Data Subject’s Rights

You have the right to request from the Data Controller, consistent with the processing activity needs indicated in this privacy notice, the access to, the correction or deletion of your personal data or the

limitation of the processing activities of personal data concerning you or to oppose the processing of your personal data.
To exercise these rights, you may contact the competent DPO directly by sending an email to the relevant e-mail address indicated above.
Deloitte also informs you that you have the right to lodge a complaint with the Italian Supervisory Authority, *Garante per la protezione dei dati personali*.

In accordance with the provisions of the current legislation on Whistleblowing, we inform you that the person involved or the person mentioned in the report, with reference to their personal data processed in the context of the report, may be subject to limitations in the exercise of the rights under Articles 15 to 22 of the GDPR - for the time and to the extent that this constitutes a necessary and proportionate measure - as the exercise of such rights could result in actual and concrete harm to the protection of the confidentiality of the identity of the Whistleblower. Therefore, in such cases, the reported person or the person mentioned in the report, when it is assumed that the processing activities concerning them violates the aforementioned rights, have a limited possibility to contact the DPO, who, when receiving the request to exercise the rights, may provide a reasoned response, unless exceptions occur.

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

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