



## **WHISTLEBLOWING PROCEDURE**

Approved by the Board of Directors on: 29/11/2023

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## 1. FOREWORD

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WISE Srl (“WISE” or “the Company”) in compliance with Legislative Decree No. 231 of June 8, 2001 (hereinafter also “Decree”), regarding the administrative liability of entities, has adopted an Organization, Management and Control Model (hereinafter also “Model 231” or “MOG”).

WISE has also adopted the “*Whistleblowing Procedure*” in order to comply with the changes introduced by Legislative Decree No. 24 of March 10, 2023, published in G.U. 63 of March 15, 2023 on the “*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws*” (so-called *Whistleblowing*).

## 2. PURPOSE AND AIM OF THE PROCEDURE

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The purpose of the *Whistleblowing Procedure* is to provide Recipients, as will be more fully specified below, who wish to report a wrongdoing or anomaly with clear operational indications about the object, content and mode of transmission of reports, as well as with reference to appropriate forms of protection and sanctions.

This Procedure, in addition to regulating how to report wrongdoing and how to handle reports, has as additional objectives:

- i. Ensure the cooperation of persons internal and external to the Company in the reporting of offenses covered by Legislative Decree No. 231/2001 and related regulations, including at the level of attempt and additional offenses as explicated in Legislative Decree 24/2023;
- ii. Identify subjects and ways of carrying out conduct contrary to the pursuit of social goals;
- iii. protect the individuals who make reports (hereinafter also “Reporting Person” or “Whistleblower”), providing for them support measures and protection from retaliation or, in case of unfounded or instrumental reports, the most appropriate sanction mechanisms;
- iv. prevent or minimize the risk of committing crimes in deference to the provisions contained in Model 231;
- v. identify – and where appropriate correct – conduct that is not in *compliance* with the law and company rules (e.g., procedures, operating instructions, policies, best practices, etc.).

## 3. DEFINITIONS

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For the purposes of Legislative Decree 24/2003, the following are defined as:

- “**Work context**” means present or past work or professional activities through which, regardless of the nature of those activities, a person acquires information about violations and in the context of which he or she could risk retaliation for reporting or public disclosure or reporting to the judicial or accounting authorities. Work context includes times when the legal relationship has not yet begun, if information about the

violations were acquired during the selection process or other pre-contractual stages, the probationary period, and the time after the termination of the legal relationship if the information on violations was acquired during the course of the relationship;

- **“DS”**: the recipient of the reports, which is identified as the body of WISE Vigilance;
- **“Public disclosure”** means communication of information about violations through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- **“Person involved”** means the natural or legal person mentioned in the report as a person otherwise implicated in the reported violation;
- **“Potential Whistleblower”** means individuals who can make reports under current regulations:
  - shareholders and persons with functions of administration, management, control, supervision or representation, even when such functions are exercised on a de facto basis;
  - suppliers, contractors and related subcontractors and sub-subcontractors;
  - employed workers;
  - Self-employed and collaborators;
  - freelancers and consultants;
  - Workers with atypical contracts (part-time contract or fixed-term contract);
  - Workers with an employment relationship with a temporary agency;
  - volunteers and trainees, paid and unpaid;
  - persons whose employment relationship has not yet begun, in cases where information regarding the violation was acquired during the selection process or pre-contractual stages;
  - workers or collaborators during the probationary period;
  - reporting persons if, after the termination of the employment relationship, information about violations was acquired during the course of the relationship;
  - External parties who enter into relations with the Company for business reasons.
- **“Reporting Person”** means the natural person who makes the report or Public Disclosure of information acquired in the context of its Work context;
- **“Reported Person”** means the natural or legal person mentioned in the report as the person to whom the violation is attributed;
- **“Reporting”** means communication of information about the violation;
- **“External Reporting”** means communication of information about the violation made through the External Reporting channel;
- **“Internal reporting”** means communication of information about the violation made through the internal reporting channel;
- **“Follow-up”** means the action taken by the entity entrusted with the management of the Reporting channel in order to assess the existence of the reported facts, the outcome of the investigation and any measures adopted;
- **“Violation”**: the concept of violation includes all violations of national regulatory provisions or of the European Union which harm the public interested or the integrity

of the public administration or private entity, of which the Whistleblower has become aware in a Public or Private Work Context; by way of example, the following may be included in the concept of Violations:

- Relevant conduct under Legislative Decree 231/01 or Violation of the requirements of the Organization-, Management- and Control Models;
- Offenses falling within the scope of relevant EU or national acts relating to public procurement, services, products and financial markets, prevention of money laundering, product safety and compliance, transportation safety, environmental protection, food and feed safety, animal health and welfare, public health, consumer protection, protection of life and protection of personal data, and network and information system security;
- Violations that harm the financial interests of the EU;
- Violations of competition rules and state aid;
- Corporate tax violations.

#### **4. THOSE INVOLVED IN THE MANAGEMENT OF THE REPORT**

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The following parties are involved in the management of the Report:

- The **Supervisory Board** which as the recipient of the Report submitted by the Whistleblower is the entity entrusted with the handling of the Report, which procedure is described below;
- The **System Administrator** must ensure the proper access and regular management of information and in particular the design, implementation, management of channels information securely and the prevention of access by unauthorized personnel;
- The **DPO**, if appointed, and the **Privacy Consultant** provide advice in order to have the information and documentation managed under total security of the data processed;
- **Company Departments/Functions/Offices** potentially involved in the Report must assist the Supervisory Board in handling the Report.

#### **5. OBJECT OF THE REPORT**

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Reports may relate to all Violations, as defined above: Reports may also relate to any anomaly or misalignment regarding conduct of company personnel that does not comply with the requirements of the Model or any other internal regulation.

Reported misconduct must relate to situations of which the person has become directly aware by reason of the employment relationship and includes news acquired on the occasion of and/or because of the performance of work duties, even in a casual manner.

They cannot be the subject of Reporting:

- challenges, claims, or demands related to an interest of a personal nature that relate exclusively to individual labor relations, or to labor relations with the hierarchically superordinate figures;
- disputes based on mere suspicion or rumor, this is because it is necessary to take into account the interest of third parties subject to the information reported in the Report as well as to prevent the institution from carrying out unhelpful and otherwise time-consuming internal inspection activities;
- grievances of a personal nature of the reporter or inherent in claims/claims that fall under the discipline of the employment relationship;
- violations in national security, defense-related procurement and other special cases;
- any additional types of Violations that, by express regulatory provision, do not fall under the scope of Legislative Decree 24/2003.

In this perspective, it is advisable for Reports to be as circumstantial and offer as much information as possible in order to enable the body in charge of handling them to carry out the necessary verifications (see point 4).

## **6. CONTENT OF REPORTS**

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Each Report, except anonymous ones, must contain the following elements:

- generalities of the person making the Report, indicating the position or function carried out within the company;
- a clear and complete description of the facts that are the subject of the Reporting;
- if known, the circumstances of time and place under which they were committed;
- if known, generalities or other elements (such as job title and the department in which it performs the activity)  
that would allow for the identification of the person(s) who has/have carried out the reported facts;
- an indication of any other person who may report on the facts that are the subject of Reporting;
- an indication of any documents/other evidence that may confirm the merits of such facts;
- any other information that may provide useful feedback about the existence of the reported facts.

The Company also allows the receipt of anonymous Reports, i.e., without any elements that would allow the identity of the Reporting Party to be identified, although this might make verification and/or ascertainment of the facts that are the subject of the Report more difficult. Nevertheless, in this case:

- anonymous Reports should be substantiated and, where appropriate, supported by appropriate documentation;
- the internal channel adopted by the Company (see point 7) allows a dialogue with the anonymous Whistleblower;
- protection measures will still be applied to the anonymous Whistleblower if despite the anonymous Report the identity of the person emerges from the circumstances or the person is later identified.

## 7. REPORTS BY INTERNAL CHANNEL

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### 7.1. *Modalities and recipients of the Report*

In order to manage Reports WISE has equipped itself with a special computer portal that meets the legal requirements called “MyWhistleblowing”. Reports that flow into the portal are visible only to the Supervisory Board, as the recipient of the reports (hereinafter also “SB”).

The recipient of the reports is qualified as a data processor under the Privacy Model adopted by the Company or, in the case of the appointment of an external party, as a data processor.

In handling Reports SB may be assisted by Departments/Functions/Offices of the company involved in the Report.

### 7.2. *How to use the portal to make reports*

How to use the portal the Company has equipped itself with and consequently how to transmit a Report to the SB is described within the document “Communication to Potential Whistleblowers” attached to this procedure (**Attachment 1**).

### 7.3. *Management of Reporting*

The handling of the Report received through an internal channel follows the following steps:

1. **Receipt of the Report** - Upon receipt of a Report, whether from an identified or anonymous person, SB sends an acknowledgement of receipt of the Report to the Reporting Party within a maximum period of 7 days.
2. **Preliminary Verification** - The management and preliminary verification of the merits of the circumstances represented in the Report are entrusted to the SB, which does so in accordance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the Reporting Party, where it is identified or can be identified, and of any other persons who may report on the facts reported.
3. **Initiation of Internal Investigations** - In the event of a positive outcome of the preliminary assessment of the merits of the Report, SB proceeds to initiate internal audits and investigations in order to gather further detailed information and verify the merits of the reported facts through direct verification or through help of external consultants or suitably qualified internal structures.  
To this end, SB may enlist the support and cooperation of a working group that it identifies from time to time depending on the area in which the reported conduct occurred from among the Company Departments/Functions/Offices involved in the Reporting. In such a case, WISE will make the necessary privacy designations from time to time.
4. **Report writing** - The verification phase is concluded with the writing of an appropriate report, which formalizes the background of the Report, the verification activities carried out and the related results/observations obtained. The report also proposes the actions to be taken in relation to each observation/ finding formulated.

5. **Responding to the Whistleblower** - regardless of the outcome of the investigation (see Section 7.4), SB shall report to the Whistleblower on the merits of the facts that are the subject of the Report, as well as any measures taken or planned, within three months of delivery of the certificate of receipt of the Report. In the event that the certificate of receipt has not been delivered to the Reporting Party, the three-month period shall run from the seventh day following the receipt of the Reporting. However, where the internal investigation has not yet been completed, the acknowledgement will not disclose information to the Whistleblower where it may affect ongoing investigations or affect the rights of third parties. In the latter case, the Whistleblower will receive a further and subsequent communication containing the final outcome of the investigation once it is completed.

#### **7.4. The outcome of the Report**

➤ Positive outcome of the Report - the Violation is established

If at the outcome of the verification, the Violation is found to be established:

1. SB will notify the hierarchical superior of the author of the ascertained Violation and the *Employer* of the outcome of the investigation for appropriate action to be taken within 90 days of receipt of the report;
2. the *Employer* will deliberate the adoption of measures compatible with the professional relationship that the Company has established with the Reported Persons;
3. *Employer* will consider filing a complaint-complaint against the Reported Persons.

➤ Insufficient outcome of the Report - Violation cannot be ascertained

If at the outcome of the verification it is not possible to ascertain the Violation:

1. the SB will notify the *Employer* of the outcome of the assessment by attaching the relevant report;
2. at the express request of the Whistleblower, the Company will provide the information in its possession while avoiding transmitting any information that could directly and/or indirectly trace the identity of the Whistleblower.

➤ Negative outcome of the Report - Violation is unfounded, false or instrumental

If at the outcome of the verification the Violation is found to be totally unfounded, false or instrumental:

1. SB will notify the *Employer of the* outcome of the investigation by attaching the relevant report so that appropriate action can be taken against the Whistleblower;
2. the *Employer* will deliberate the adoption of measures compatible with the professional relationship that the Company has established with the Whistleblower where the Whistleblower's bad faith is detected;
3. at the express request of the Whistleblower, the Company will provide the information in its possession while avoiding transmitting any information that could directly and/or indirectly trace the identity of the Whistleblower;
4. the Company will provide information regarding the identity of the Reporting Party and all documentation in its possession only in the event of an express request made by the Judicial Authority that may be proceeding.



### **7.5. Filing of Reports**

The outcomes of the assessments of all Reports received flow into an *ad hoc* report that will be presented on a periodic basis to the Board of Directors and the Board of Auditors.

Reports and related documentation must be appropriately filed in electronic and/or paper format, depending on the available medium, by the SB and will be retained only until the outcome of the Reporting procedure and in any case no longer than five years from the date of the communication of the final outcome of the Reporting procedure. Personal data manifestly not useful for the handling of a specific Report shall not be collected or, if accidentally collected, shall be deleted immediately.

SB also compiles, files and maintains, for equal length of time, a Register of Reports on an annual basis, divided into two separate sections depending on whether the Report has a positive negative or insufficient outcome.

## **8. ANAC EXTERNAL REPORTING CHANNEL**

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The reporter may submit a Report through the External Reporting channel established by ANAC, in the following cases:

- The Whistleblower made a Report through the Internal Reporting channel, but the Report was not Followed up or ended in a negative action;
- The Whistleblower has reasonable grounds to believe that the Internal Reporting would not be Follow-up, or that it could result in a high risk of retaliation;
- The Whistleblower believes that the Violation could pose an imminent or obvious danger to the public interest.
- Violations of wrongdoing that fall within the scope of relevant EU or national acts relating to public procurements, services, products and financial markets, prevention of money laundering, product safety and compliance, transportation safety, environmental protection, food and feed safety, animal health and welfare, public health, consumer protection, protection of life and protection of personal data, and network and information system security;
- Violations that harm the financial interests of the EU;
- Violations of competition rules and state aid;
- Corporate tax violations.

## **9. PUBLIC DISCLOSURES**

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The Whistleblower may proceed with a Public Disclosure in the following cases:

- The Whistleblower has already submitted an Internal and External Report or directly an External Report and there has been no response within 90 days of receiving the Report and in accordance with the provisions of this procedure;

- The Whistleblower has good reason to believe that the Violation may constitute imminent or obvious danger to the public interest;
- The Whistleblower has good reason to believe that the External Report may result in risk of retaliation or no Follow-up.

Violations, as defined above, may be reported through External Reporting channel.

## **10. PROTECTED SUBJECTS**

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They are protected by the Whistleblowing legislation:

- Employees;
- Freelancers and consultants;
- Paid and unpaid volunteers and interns;
- Shareholders and persons with administrative, managerial, supervisory, or representative functions;
- Individuals whose employment relationship has not yet begun, if information about violations was acquired during the selection process or other pre-contractual stages;
- Subjects on probation;
- Individuals whose employment relationship is terminated, if information on violations was acquired during the course of the employment relationship;
- Whistleblower facilitators;
- Persons in the same work environment as the reporting person or the one who filed a complaint with the judicial or accounting authorities or the one who made a Public Disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree;
- Co-workers of the reporting person or the person who has made a complaint to the judicial or accounting authority or made a Public Disclosure, who work in the same Work Context as the reporting person and who have a usual and current relationship with that person;
- Entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a Public Disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

## **11. FORMS OF WHISTLEBLOWER PROTECTION**

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The protections identified in Legislative Decree 24/2023 apply to all Potential Whistleblowers, as defined above, who make a Report, as well as:

- shareholders and persons with functions of administration, management, control, supervision or representation, even when such functions are exercised on a de facto basis;
- Suppliers, contractors and related sub-suppliers and sub-contractors;
- Employees;
- Self-employed workers and collaborators;

- Freelancers and consultants;
- Workers with atypical contracts (part-time contract, fixed-term contract);
- Workers with an employment relationship with a temporary agency;
- Volunteers and trainees, paid and unpaid;
- Persons whose employment relationship has not yet begun, in cases where information regarding the Breach was acquired during the selection process or in the pre-contractual stages;
- Workers or collaborators during the probationary period;
- reporting persons if, after the termination of the employment relationship, information on violations was acquired during the course of the relationship;
- External parties who enter into relations with the Company for business reasons;
- Facilitators of the Whistleblower;
- Persons in the same Work Context and/or co-workers of the Whistleblower or the person who:
  - filed a complaint with the judicial or accounting authority;
  - or carried out a Public Disclosure;
- Who are related to them by a stable affective or kinship link within the fourth degree and/or who work in the same Work context of the same and who have with said person a habitual and current relationship;
- Entities owned by the Whistleblower or the person who filed a complaint with the authority judicial or accounting or who made a Public Disclosure or for whom the same people work, as well as to the entities operating in the same Work Context as the aforementioned people;
- (all together, the “**Protected Subjects**”)

### ***11.1. Confidentiality obligations on the identity of the whistleblower and avoidance of the right of access of the Report***

WISE and SB guarantee the confidentiality of the identity of the Whistleblower, the persons involved and the persons otherwise mentioned in the Report, as well as the content of the Report itself and its supporting documentation. In this regard, the aforementioned information will be known and will remain known only to SB and/or any other persons involved in the handling of the Report pursuant to this procedure.

The identity of the Whistleblower and documentation in the possession of the Company will be shared only in case and upon express request by the prosecuting judicial authority.

As part of the **criminal proceedings**, the identity of the Whistleblower is covered by secrecy in the manner and in the limits provided by article 329 of the Italian Criminal Procedure Code.

Within the framework of **proceedings before the Court of Accounts**, the identity of the Whistleblower may not be revealed until the conclusion of the investigative stage.

Regarding, in particular, the scope of the **disciplinary procedure**, the identity of the Whistleblower May not be disclosed where the allegation of the disciplinary charge is based on findings

distinct and additional to the Reporting, even if consequential to the Reporting. Instead, the identity of the Whistleblower may be disclosed to the disciplinary authority and the accused only in cases where:

- there is the express consent of the Whistleblower;
- the allegation of the disciplinary charge is based, in whole or in part, on the Report and knowledge of the identity of the Reporting Officer is absolutely essential to the defense of the accused, provided that this circumstance is inferred and substantiated by the latter in at the hearing or through the submission of documentation produced for defense purposes.

On the other hand, disciplinary charges will not be made in the event that in order to make the challenge the identity of the Whistleblower is to be revealed and the reporter's consent is lacking.

More generally, the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive or follow up the Reports.

Violation of the duty of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for in the law.

### ***11.2 Prohibition of discrimination and retaliatory measures against the Whistleblower***

No form of retaliation or discriminatory measures, whether direct or indirect, affecting working conditions for reasons directly or indirectly related to whistleblowing is permitted or tolerated against Protected Reporting Persons.

Retaliatory measures include but are not limited to:

- dismissal, suspension or equivalent measures;
- grade demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- the suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of the contract for the provision of goods or services;
- the cancellation of a license or permit;
- the request for submission to psychiatric or medical examinations.

Dismissal resulting from Reporting, reporting to the judicial or accounting authority or Public Disclosure made under the whistleblowing regulations is null and void.

All waivers and transactions involving the rights and protections provided by the decree, unless made in the form and manner set forth in Article 2113 of the Italian Civil Code.

The Protected Person who believes that he or she has suffered discrimination because he or she has made a Report of wrongdoing must give detailed notice of the discrimination that has occurred to the Supervisory Board as the recipient of the Report, which, having assessed the existence of the elements, will report the hypothesis of discrimination to the hierarchical superior of the employee who is the author of the alleged discrimination and to the */Employer* to promptly assess the advisability/need to adopt acts or measures aimed at restoring the situation and/or aimed at remedying the negative effects of discrimination administratively, and the existence of the grounds for initiating disciplinary proceedings against the discriminating employee.

The adoption of discriminatory measures against Whistleblowers may be the subject of complaint to ANAC, which will proceed by informing the National Labor Inspectorate.

The prohibition against retaliation applies only if (i) the Reporting Party had reasonable grounds to believe that the information about the Violations that were the subject of the Reporting, Whistleblowing or Disclosure was true, and (ii) the Reporting, Whistleblowing or Disclosure was made in accordance with the regulations set forth in Legislative Decree 24/2023.

It should be noted that in the case of Public Disclosure, if the Whistleblower has not disclosed his or her identity and resorts to a pseudonym or *nickname*, ANAC will treat the Disclosure in the same way as an anonymous Disclosure and will take care to record it, for the purpose of preserving the identity of the Whistleblower, to ensure that the Whistleblower himself or herself is protected against retaliation in the event of subsequent disclosure of the Whistleblower's identity.

## **12. RESPONSIBILITY OF THE REPORTER**

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This procedure is without prejudice to the Whistleblower's criminal and disciplinary liability in *the case* of Reporting for bad faith under the Italian Criminal Code and Article 2043 of the Italian Civil Code.

Any forms of abuse, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the reported person or others, and any other hypothesis of improper use or intentional instrumentalization of the institution that is the subject of this procedure, are also a source of liability in disciplinary and other competent fora.

In contrast, erroneous Reporting made in good faith is not subject to any sanction.

## **13. DATA PROTECTION AND FILING**

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All processing of personal data, including communication between competent authorities, is carried out in accordance with Regulation (EU) 2016/679, Legislative Decree No. 196 of June 30, 2003.

The processing of personal data of the data subjects is necessary to implement the legal obligations under the Decree, compliance with which is also a condition of lawfulness of the processing pursuant to Articles 6(1)(c), 9, and 10 and 88 of Regulation (EU) 679/2016 (“GDPR”).

The processing of personal data related to the receipt and management of Reports shall be carried out by the entities referred to in Article 4, as data controllers or processors, in compliance with the principles of Regulation (EU) 2016/679, providing appropriate information to the Reporting Parties and the persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree No. 51 of 2018, as well as taking appropriate measures to protect the rights and freedoms of the persons concerned.

In the case of sharing resources for the receipt and management of Reports, pursuant to Article 4(4), the respective responsibilities for compliance with personal data protection obligations, pursuant to Article 26 of Regulation (EU) 2016/679 or Article 23 of Legislative Decree No. 51 of 2018, are determined in a transparent manner through an internal agreement.

Appropriate technical and organizational measures have been defined to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment, and regulating the relationship with any external providers processing personal data on their behalf in accordance with Article 28 of Regulation (EU) 2016/679.

With respect to this activity of processing the personal data of the interested parties, the exercise of the rights to which they are entitled may be restricted if actual and concrete prejudice to the confidentiality of the identity of the Whistleblower or to the effectiveness of the investigation of the reported wrongdoing may result from the exercise of such rights.

SB, as the recipient of Reports has been specially trained in relation to the protection of confidentiality of personal data.

#### **14. DISCIPLINARY SYSTEM**

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This Procedure is an integral part of the Company's Organizational Model 231. Failure to comply with the principles and rules contained herein is therefore a Violation of said Model.

Consequently, effective and proportional sanctions will also be adopted against those who violate the provisions on the protection of Protected Subjects, and as many effective, proportional and dissuasive sanctions of those who make, with malice or gross negligence, false, nonexistent or unfounded reports with a view to repressing a distorted use of the tool.



## COMMUNICATION TO POTENTIAL WHISTLEBLOWERS

WISE Srl, in compliance with the provisions of the law and with a view to guaranteeing correctness and transparency in the conduct of its business, it has set up a "Whistleblowing" IT system, available to anyone who wants to report situations relevant to the purposes of the law or internal regulations. It is the IT system **My Governance** of MYGO Srl.

With the present document, we want to give you the instructions to follow to submit the report; for further information on company procedures regarding reporting of offenses, we invite you to consult the Company's Organization, Management and Control Model, Legislative Decree no. 231/2001, the amending law n.179 / 2017; and possibly the specific company rules and regulations. For the operating modes, the video tutorial made available by the System operator will be sent to you with the login credentials in the first communication.

### CHARACTERISTICS OF THE REPORT

The report must refer solely to breaches of the law or of internal procedures and regulations, including the Code of Conduct, therefore, reports concerning complaints, personal requests or, more generally, circumstances not relevant to may not be taken into consideration.

The reports must be made in good faith, detailed and based on precise and concordant factual elements, also in order not to waste the effectiveness of the tool made available to you. Anyone who willfully or grossly negligent makes reports which subsequently turn out to be unfounded may be subject to disciplinary sanctions.

### MANAGEMENT OF THE REPORTS

In order to protect as much as possible the "whistleblower" and the "signaled person", security measures have been adopted: regardless of the choice made by the "whistleblower" to make an anonymous or non-anonymous report (as indicated in the following point 6), confidentiality of the whistleblower identity of the content of the report are guaranteed through secure protocols and cryptographic tools that protect personal data and information provided. The identity of the whistleblower is never disclosed without his consent, with the exception of the cases provided for by current legislation. The authorized body for the management of reports is:

- WISE's Supervisory Body, in the person of lawyer Francesco Rubino.

In addition to the information provided, we invite you to read the "whistleblowing" procedure issued by the Company.

### HOW TO SUBMIT A REPORT

1. Access the link <https://areariservata.mygovernance.it/#!/WB/WISE>, filling in the form inserting name, surname and e-mail address (please do not use the corporate one, as required by the Privacy Guarantor).



### Fill in the form to receive the Credentials

Name

Surname

Email \*

This e-mail will not be visible to the Company. It will only be used to notify you of new communications from the Control Body.

I have read and accepted the Privacy Notice \*

Send

Forgot password? [Click here to reset](#)  
If you need any help contact us by [clicking here](#)

This service is managed by MYGO S.r.l., Via del Corso, 92 Roma | Piva 14356531005

2. Follow the instructions received with the e-mail containing the Login Unique Credentials.
3. Log in to your account with your credentials.



Password dimenticata? [Forgot password?](#)  
[Clicca per resettare](#) / [Click here to reset](#)

Non sono un robot   
reCAPTCHA  
Privacy - Termini

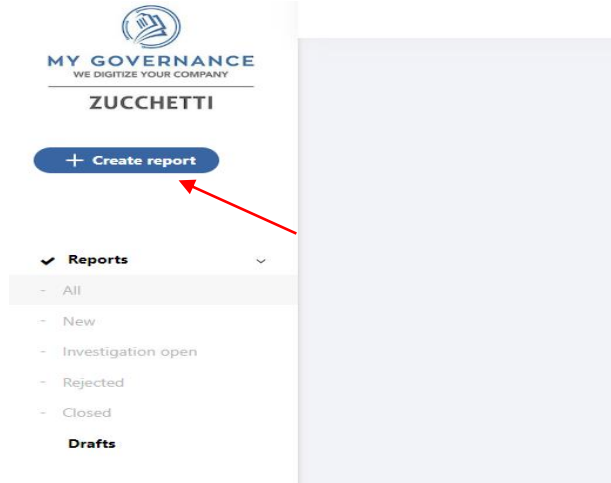
Login







4. Proceed by clicking the "CREATE REPORT" button.



5. It will then be possible to proceed with the report:
- (a) anonymously ticking the relevant box;
  - (b) or, in non-anonymous form, but in any case, with the guarantees of confidentiality required by law.

**Reporting data**

1 — 2 — 3 — 4 — 5 — 6 ▶

**Anonymous report (i)**

<b>Name of the Reporter*</b> <input type="text" value="****"/>	<b>Surname of the Reporter*</b> <input type="text" value="****"/>	<b>Fiscal code*</b> <input type="text" value="****"/> <a href="http://www.codicefiscaleonline.com">www.codicefiscaleonline.com</a>
<b>company name of the Company / Group to which you belong</b> <input type="text" value="WISE S.R.L."/>	<b>Assignment / Current role</b> <input type="checkbox"/> Employee <input type="checkbox"/> Supplier <input type="checkbox"/> Customer <input type="checkbox"/> Consultant <input type="checkbox"/> Person who becomes aware of a violation in the workplace <input type="checkbox"/> Other	<b>phone number</b> <input type="text"/>





6. Once the reporting method has been established, the whistleblower will proceed by completing the form. The fields marked with the symbol \* are mandatory. Some fields have an open text option and must have a minimum number of characters.

For any further questions or clarifications, please do not hesitate to contact the Companys' Legal Office ([legal@wiseneuro.com](mailto:legal@wiseneuro.com)).

Yours sincerely,  
WISE Srl

