



## WHISTLEBLOWING COMMUNICATION – 18<sup>th</sup> DECEMBER 2023

This information informs you that Ballestra (hereinafter the "Company") has updated the reporting procedure (the "Whistleblowing Procedure" - MOG-011) to adapt it to Legislative Decree 24/2023 (the "Decree") which revised the regulations on "Whistleblowing". The purpose of the new rules is to reinforce the transparency, integrity, and accountability principles; to obstruct and to prevent violation; to ensure a high level of protection for "whistleblowers".

The Whistleblowing Procedure, adopted by our Company, describes the new legislation, and identifies the procedures provided for the receipt of reports and their management, as well as the forms of protection against acts of retaliation for those who send reports according to the new regulatory provisions.

### Who can submit reports?

Reports may be sent by persons internal or external to the companies of the group, such as employees, collaborators, self-employed workers, trainees, consultants, suppliers, shareholders or persons with administrative or control functions of Ballestra and its parent companies and subsidiaries, such as Directors or members of the Boards of Statutory Auditors.

### What can be reported?

The reports, which must be as detailed as possible, concern information acquired by whistleblowers in their work context on violations of the laws that damage the integrity of companies of the group, such as violations of Model 231, the crimes referred in Legislative Decree no. 231/2001, violations of the rules indicated by the Decree including, for example: regulations on public contracts; prevention of money laundering and financing of the terrorism; environmental protection; protection of privacy and protection of personal data and security of networks and information systems, financial interests of the European Union (e.g. VAT and customs), competition rules and state aid. They are not whistleblowing reports and will not, therefore, be taken into consideration as such: i) disputes, claims or personal requests relating to the own employment relationship, ii) complaints relating to inefficiencies of the of the services rendered by the Company and/or its suppliers.

### Internal Whistleblowing Channels

Reports must be addressed to the Supervisory Board nominated pursuant to Legislative Decree 231/2001 in one of the following ways:

- e-mail to: [organismodivigilanza@ballestra.com](mailto:organismodivigilanza@ballestra.com),
- ordinary mail, by sending reports to: Ballestra spa – Organismo di Vigilanza, Via P. Portaluppi 17, 20138, Milan,
- specific box at the entrance of the Milan and Busto Arsizio offices,
- verbal communication via meeting scheduled at the request of the whistleblower.

### External channel for reporting and public disclosure:



Whistleblowers may only use the external channel managed by the National Anti-Corruption Authority (ANAC) (available at the following website <https://www.anticorruzione.it/-/whistleblowing>) on a residual basis in the cases provided for by the Decree to which reference is made. On a further residual basis, as provided for by the Decree, whistleblowers can report through the press or social networks.

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It is recommended to consult the Whistleblowing Procedure published on the Company intranet (<https://ballestra.sharepoint.com/sites/dssclegal>) and on the Company's website for further information.

If you have any further questions, please contact the Compliance Office ([dssc.compliance@ballestra.com](mailto:dssc.compliance@ballestra.com)).