

WHISTLEBLOWING POLICY

Di Lodovico S.r.l. is committed to upholding the highest standards of transparency, fairness, integrity, and accountability in its operations.

This Whistleblowing Policy is based on two key principles:

- Protection of **Corporate Integrity**: We ensure that all reports concerning unethical, unlawful, or policy-violating behavior are examined with diligence, timeliness, and impartiality.
- Promotion of an **Ethical and Transparent Work Environment**: We foster a workplace where ethics and transparency are core values.

This policy is addressed to employees, collaborators, business partners, and other stakeholders, providing a safe and confidential channel to report, in good faith, any misconduct, unlawful behaviour, or non-compliance with the Company's Code of Ethics, corporate policies, or operational procedures. Reports may concern, by way of example but not limited to:

- violations of laws or regulations;
- unethical or fraudulent conduct;
- irregular or improper business practices;
- situations that could cause harm to the Company, employees, or other stakeholders.

Protection of the Whistleblower

Di Lodovico S.r.l. ensures the highest level of protection for individuals who make a report in good faith, strictly prohibiting any form of retaliation, discrimination, or intimidation against the whistleblower.

Anyone who hinders or discourages reporting, or engages in retaliatory behaviour, will be subject to disciplinary measures and, where applicable, reported to the competent authorities.

The Company is committed to handling all reports promptly, impartially, and confidentially, in compliance with applicable laws and regulations.

RELEVANT LEGISLATION, STATUTORY REQUIREMENTS, REGULATIONS AND OTHER PROCEDURES

This policy adheres to the following standards:

- The Code of Ethics, internal policies and procedures of Di Lodovico S.r.l.
- Legislative Decree 231/2001, as amended, concerning the administrative liability of legal entities.
- The Organisational, Management and Control Model adopted pursuant to Legislative Decree 231/2001;
- Regulation (EU) 2016/679 (GDPR) on the protection of personal data, as well as Legislative Decree 196/2003 (Italian Data Protection Code), in accordance with applicable EU and national legislation and measures issued by the competent authorities.
- Law No. 179/2017 on "Provisions for the protection of whistleblowers reporting unlawful conduct," which governs whistleblower protection in the private sector.
- Applicable EU and national legislation on whistleblower protection, including Directive (EU) 2019/1937 on whistleblowing, transposed into Italian law through Legislative Decree No. 24/2023.
- Any other applicable regulations or codes of conduct, where relevant.

SCOPE OF THIS POLICY

This Policy applies in cases where an employee or collaborator raises concerns regarding risks, negligence, or misconduct involving the Organization or other relevant stakeholders.

Such situations include, but are not limited to:

- Criminal offences such as fraud, corruption, money laundering, modern slavery, support for or involvement in terrorism.
- Legal or regulatory non-compliance, i.e., any breach of applicable laws or regulations.
- Omissions or attempts to conceal wrongdoing or misconduct.
- Miscarriages of justice.
- Risks to health and safety in the workplace.
- Environmental damage or risks.
- Discrimination and harassment, including all forms of discriminatory or harassing behavior in the workplace.
- Unethical conduct, i.e., actions that do not meet the ethical and professional standards of the Organization.

PROCEDURE

To facilitate the reporting process, Di Lodovico S.r.l. provides multiple channels, allowing concerns or violations to be submitted either electronically or in paper format. Reports must be submitted in writing, either on paper or via email, and should include all relevant information, such as dates, a description of the facts, and any witnesses.

In the first instance, reports should be addressed to the Social Responsibility Manager.

If the Manager is involved in the report or it is not possible to contact him/her, the following alternative channels may be used:

- **Other managers or executives:** by submitting the report to another responsible person within the Organisation;
- **Workers' representative:** by communicating directly with the designated workers' representative;
- **Reporting box:** by placing the report in the designated reporting box using the form available in Appendix A;
- **Website:** by filling out the reporting form available on the website www.dilodovicosrl.com;
- **Dedicated whistleblowing channel:** by sending a report to the email address whistleblowing@dilodovicosrl.com;
- **Accreditation body:** by contacting S.A.A.S. at saas@saasaccreditation.org, or at 15 West 44th Street, New York, NY 10036; phone: +1 212-684-1414; fax: +1 212-684-1515; email: info@sa-intl.org.

Upon receiving a report, an investigation will be initiated in accordance with the appropriate procedure, which is available upon request through the reporting channels listed above.

The whistleblower should **not attempt to conduct investigations independently**, as doing so may compromise the integrity of the evidence or pose risks to their personal safety.

At the conclusion of the investigation, the whistleblower will receive an update on the outcome and any actions taken, which may include the initiation of disciplinary proceedings or the decision not to proceed. However, confidentiality obligations may limit the extent of specific details that can be shared.

In any case, all information will be handled with **strict confidentiality**. Each report will be subject to a thorough investigation and, if substantiated, the Company will take the necessary measures to correct the issue and prevent future occurrences.

Submitting a report is a personal choice. If the whistleblower chooses to identify themselves, it allows the investigators to reach out for clarification or additional information, which can make the investigation process faster and more effective. It is essential to provide as much **verifiable information and evidence** as possible to ensure a comprehensive investigation by the competent internal bodies.

The above criteria also apply to reports submitted by individuals **outside the Organisation**.

BAD FAITH REPORTS AND COMMITMENT TO INTEGRITY

Reports submitted in bad faith or without any factual basis will be subject to strict disciplinary measures and, where necessary, may be forwarded to the competent authorities for further investigation.

Our Whistleblowing Policy is a key pillar of our commitment to integrity and the prevention of corruption within the company. We encourage all employees and collaborators to use this tool with confidence, assured that every report will be handled with the highest degree of diligence, confidentiality, and respect.

WHISTLEBLOWER PROTECTION AND CONFIDENTIALITY OF IDENTITY

The identity of the whistleblower is protected by law and kept separate from the content of the report throughout the entire process. Current legislation and the National Anti-Corruption Plan (*P.N.A. – ANAC*) provide specific safeguards for employees and collaborators who report misconduct, including:

- The organisation must adopt measures to protect the confidentiality of the whistleblower and prevent any form of retaliation, discrimination, or disciplinary action.
- The whistleblower's identity must remain protected even after the case is closed.
- Their identity cannot be disclosed without their consent, except where strictly necessary to safeguard the rights of defence of the person reported.
- Reports are excluded from the right of access to administrative documents, as provided under Articles 22 and following of Law No. 241 of 7 August 1990.
- In the event of retaliation or discrimination, the whistleblower may contact the Labour Inspectorate, including through trade union organizations.

For further information on the rights and protections provided, please refer to the National Anti-Corruption Plan (*P.N.A.*).

TORTORETO 13/03/2025

THE MANAGEMENT

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