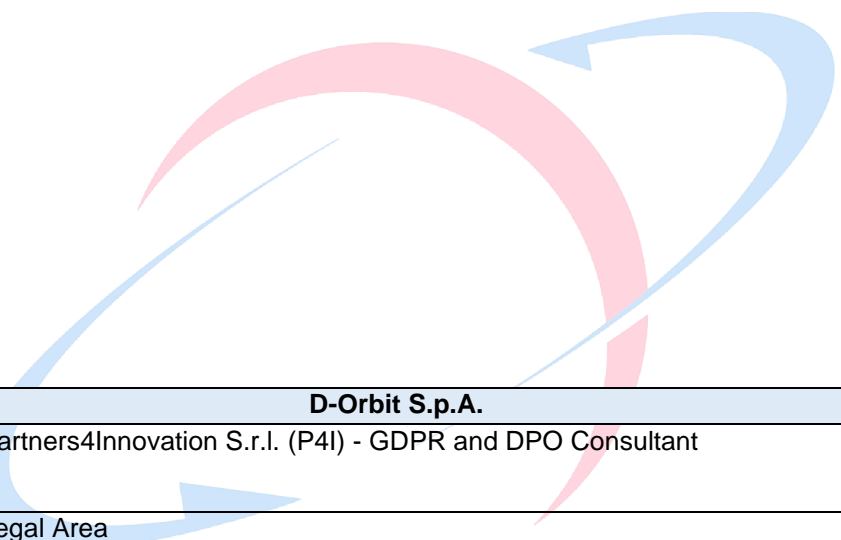


Procedure for handling of reports of violations *of whistleblowing*



D-Orbit S.p.A.	
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Verified by	Legal Area
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1. PURPOSE

Recognizing that corporate ethics requires *governance* based on trust, transparency and integrity, **D-Orbit S.p.A.** (hereinafter also referred to as '**D-Orbit**' or '**the Company**') encourages the cooperation of its workers and third parties in the detection of illegal, fraudulent or suspicious phenomena and any other irregularity or conduct that does not comply with the law and the Company's internal regulatory system.

For this purpose, the Company has drafted and approved this **Procedure**, which is an integral part of the body of internal regulations set out in the **Organisation, Management and Control Model** and the **Code of Ethics**, with the intention of enabling its Personnel and all Third Parties operating directly or indirectly on behalf of the Company to report violations of regulatory provisions that harm the public interest or the integrity of the organisation.

Through this document, D-Orbit defines the principles and rules as well as the roles and responsibilities within the whistleblowing management process, in accordance with the **EU Directive 2019/1937** on the protection of persons who report breaches of the Union law.

The persons involved in the activities referred to in this Procedure are obliged to observe the behavioral and procedural rules defined in this document. Each Head of Department is responsible for ensuring compliance with this Procedure. Any deviation from the actual operation of the Procedure is subject to sanctions.

2. PROCEDURE MANAGEMENT MODE

This Procedure is subject to approval by the administrative body of **D-Orbit**.

The same administrative body may order its revision if necessary, in the event of significant internal changes as well as new regulatory provisions.

The procedure is made available and accessible in the following ways:

- Via the Company website, in the WHISTLEBLOWING section available at link <https://www.dorbit.space> in the footer of the site accessible to all data subjects;
- via the Company Intranet.

3. SCOPE OF APPLICATION

3.1. OBJECTIVE SCOPE

D-Orbit considers relevant reports, for the purposes of the application of this Procedure, to be violations, unlawful conduct, acts or omissions that harm the public interest or the integrity of the Company. For a detailed description of the areas relevant to Reports, see *Annex II - Reports relevant for the purposes of the Procedure*.

3.2. SUBJECTIVE SCOPE

From the point of view of the persons protected, this Procedure distinguishes the **whistleblower**, i.e. the natural person who reports violations occurring within their own work context, from **other persons** who, although not having reported directly, are nevertheless considered worthy of protection.

The first category includes:

- employees, also during the probationary period;
- independent workers, as well as collaborators, freelancers and consultants working for the Company;
- workers or collaborators of contractors, subcontractors and suppliers of the Company;
- trainees, including unpaid ones;

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- shareholders and members of the Board of Directors, management, control, supervision or representation (even if such functions are exercised on a *de facto* basis);
- former employees of the Company;
- candidates for a job position with the Company, who have acquired the information about violations during the selection process or in other pre-contract negotiations, and who may be subject to retaliation.

The second category includes:

- facilitators;
- persons who are connected to the whistleblower and who might suffer retaliation in the work context, such as work colleagues who have a regular and recurrent relationship with the whistleblower;
- persons in the same work environment who are linked to the whistleblower by a stable emotional or family relationship up to the fourth degree;
- entities owned by the whistleblower or for which the whistleblower has worked, as well as entities operating in the same work environment as the whistleblower.

It should be noted that the Procedure also applies if a report is made:

- when the legal relationship with the company has not yet begun, if the information was acquired at the selection or, in any case, pre-contractual stage;
- during the probationary period;
- after the termination of the legal relationship, if the information was acquired in the course of that relationship.

4. REFERENCE DOCUMENTS AND REGULATIONS

This Procedure has been drafted in compliance with the applicable regulations on the protection of whistleblowers, anti-corruption and personal data protection, and also complies with the national collective labour agreements applicable to the personnel.

The procedure is also complementary to the Code of Ethics and the Organisation, Management and Control Model of D-Orbit S.p.A.

Scope	Normative references
European Union	DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 concerning the protection of whistleblowers who report breaches of Union law.
	REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of individuals 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).
Italy	Privacy Code Legislative Decree No. 196/2003, lastly coordinated and updated with the amendments made by Law Decree No. 139 of 8 October 2021, converted, with amendments, by Law No. 205 of 3 December 2021, and by Legislative Decree No. 24 of 10 March 2023, with effect from 15 July 2023.
	LEGISLATIVE DECREE No. 24 of 10 March 2023 Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers Union and laying down provisions on the protection of whistleblowers.

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	<p>LEGISLATIVE DECREE No. 231 of 8 June 2001 Regulations governing the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No 300 of 29 September 2000.</p>
	<p>Organisational, Management and Control Model adopted pursuant to Legislative Decree No. 231/2001, aimed at preventing the commission of particular types of offences within the company.</p>
	<p>Resolution No. 311 of 12 July 2023 ANAC Guidelines on the protection of whistleblowers who report violations of Union law and protection of whistleblowers who report violations of national laws. Procedures for the submission and handling of external reports.</p>
	<p>Regulations for the management of external reports and for the exercise of Anac's sanctioning power in implementation of Legislative Decree no. 24 of 10 March 2023 (Resolution no. 301 of 12 July 2023).</p>

5. TERMS AND DEFINITIONS

Term	Definition
Whistleblower	A natural person who reports information about violations acquired in the context of their work environment, in the performance of work or professional activities, present or past.
Report	Written or oral communication (Speech to text in real-time), made in the manner described in this Procedure, containing information (including reasonable suspicion) concerning violations committed or likely to be committed in the organisation with which the person r has a legal relationship, or any other element concerning conduct aimed at concealing such violations.
Reporting Committee	Autonomous body in charge of receiving reports and carrying out the necessary checks to verify their content. According to the D-Orbit Model, the Committee consists of three members of the Supervisory Board.
Facilitator	Natural person operating within the same work context with the task of assisting the whistleblower in the whistleblowing process, keeping its assistance confidential.
Person involved	Natural or legal person mentioned in the internal or external report as a person to whom the breach is attributed or as a person otherwise involved in the reported breach.
Violation	Conducts, acts or omissions that harm the public interest or the integrity of the Company and that are detailed in <u>Annex II -Reports relevant to the procedure.</u>
Platform	An IT system representing the tool for receiving and managing Reports, with technical features designed to protect the confidentiality of the Whistleblower's identity, including through the use of encryption tools.

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6. INTERNAL REPORTING: THE MODEL DEFINED BY D-ORBIT S.P.A.

6.1. TOOLS SUPPORTING THE PROCESS: THE IT PLATFORM

In defining its Model for the management of Reports of violations or illegal conduct, the Company chose to adopt a **Platform to automate and facilitate the receipt and management of reports** also capable of guaranteeing, by means of digital methods and data encryption techniques, the confidentiality of the identity of the whistleblower, the content of the report and the relevant documentation.

This Platform can be reached at the following link: [WHISTLEBLOWING PLATFORM](#).

Pursuant to this Procedure, every internal report as well as any subsequent communication with the Whistleblower must take place within the Platform, where all the documentation of the specific case will be entered and filed.

The platform, which **allows anonymous reporting**, enables users to dialogue with the whistleblower during internal investigations.

Each user is in possession of unique access credentials that they are required to keep securely and not disclose to third parties.

In designing the Model for the management of reports of violations or unlawful conduct, the Company has identified and accurately profiled all users with access to the platform, based on the 2 authorisation levels shown in the following table.

Authorisation profile	Definition
Direct Channel	<p>Authorisation profile that allows you to view reports received by the Company and has a dual role:</p> <ul style="list-style-type: none"> • carry out initial assessments of the facts reported with a view to assessing their procedural feasibility, as well as to initiate any interlocutions with the Whistleblower for the collection of additional information; • carry out the preliminary investigation and management of the report in order to assess its admissibility and merits, including its closing.
Instructor	<p>Authorisation profile that allows access to the platform and to act as support in the investigation phase if requested by the Direct or Alternative Channel.</p>

6.2. CONTENT OF THE ALERT

It should be noted that the Internal Report must relate to one of the relevant subject areas as set out in Annex II - Reports relevant to the procedure of this Procedure.

The Report must be complete and exhaustive in order to allow the Reporting Committee to verify its merits. The Whistleblower, therefore, even more so if they wish to remain anonymous, is obliged to provide all the available and useful elements to enable the Reporting Committee and the investigators to carry out the due and appropriate checks and verifications to ascertain the merits of the facts reported.

By way of example, alerts may contain the following elements:

- indication of the area/sector of the company to which the report refers;
- a clear and complete description of the facts that are the subject of the report;
- if known, the circumstances of time and place in which the acts were committed;
- details of the person(s) reported, if any, or other elements enabling the identification of the person(s)

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- who carried out the reported facts;
- whether the facts in question have already been reported;
- the indication and attachment of any supporting documents that may provide evidence of the facts being reported, as well as the indication of other persons potentially aware of the facts¹.

If the report is submitted to a person other than the Reporting Committee, as identified and authorised by the Company, where the whistleblower expressly declares that they wish to benefit from the whistleblowing protections or where such intention can be inferred from the report, the report shall be considered a "whistleblowing report" and shall be forwarded, within seven days of its receipt, to the Whistleblowing Committee, with simultaneous notification of the transmission to the reporting person.

Otherwise, if the whistleblower does not expressly state that they wish to benefit from the protections, or if such intention cannot be inferred from the report, the report is considered an ordinary report.

7. HOW TO SUBMIT AN INTERNAL REPORT

7.1. THE INTERNAL REPORTING CHANNEL

The direct channel for receiving and handling reports is the Supervisory Board ("Organismo di Vigilanza" also 'OdV'). The OdV has the task of:

- verify and ensure the proper functioning of the process of receiving and handling reports;
- carry out preliminary assessments of the feasibility, admissibility and merits of the Reports provide feedback to the Whistleblower on the acceptance or rejection of the Report;
- directing and coordinating the conduct of the investigation, aimed at ascertaining the facts that are the subject of the Report, using the tools and techniques available and compliant with the rules in force;
- order the closure of the investigation and provide feedback to the Whistleblower on the outcome of the report;
- activate and support management and company departments in the implementation of corrective/mitigating measures and the possible imposition of disciplinary sanctions.

If the Report concerns one of the members of the OdV, they must be excluded from the management of the Report, which will be the prerogative of the other members of the OdV.

7.2. FORMS AND CHARACTERISTICS OF REPORTING

Internal whistleblowing reports must be addressed exclusively to the Receiving Party (Direct Channel) and may be made in **writing**, by the computerised means described in *Annex IV - DocsWeb Whistleblowing Manual* (available on the page of the Company's website dedicated to whistleblowing and on the Company Intranet).

Once the report has been entered, the Platform will generate an alphanumeric code (the so-called Whistleblower Identifier) and password.

¹ ANAC Guidelines: Paragraph 2.1.4 The elements and characteristics of the reports: It is necessary that the report be as detailed as possible in order to enable the parties responsible for receiving and managing reports in the public and private sector entities and administrations, as well as ANAC, to deliberate on the facts. In particular, it is necessary to clarify: i) the circumstances of time and place in which the reported fact occurred; ii) the description of the fact; iii) the personal details or other elements enabling the identification of the person to whom the reported facts are to be attributed. It is also useful to attach documents that may provide evidence of the facts being reported, as well as an indication of other persons potentially aware of the facts.

Please note that, by means of a special disclaimer in the platform, the whistleblower is informed of the importance of the alphanumeric code and password.

In fact, the password chosen prior to confirmation of entry will be uniquely linked to the report submitted and, together with the report ID issued, will be the key for subsequently accessing the platform and monitoring the progress of the report.

In case of loss, the Whistleblower will not have access to the report.

Alternatively, the report can be sent by registered mail, placing it in two sealed envelopes and including:

- in the first one, the identification data of the whistleblower, together with an identity document;
- in the second one, the subject of the alert.

Both envelopes must be enclosed in a third envelope marked "*Reserved to the Supervisory Board of D-Orbit S.p.A.*" on the outside and sent to the following postal address: Viale Risorgimento no. 57, 22073 - Fino Mornasco (CO).

Where it is not possible to proceed with the report in writing, it may be done orally through:

- system available within the Speech-to-Text *real-time* transcription platform (which does not record the report), subject to the explicit consent of the whistleblower. The whistleblower may check, correct or confirm the content of the transcript before sending the report.
- direct meeting arranged with the Whistleblower Committee at the Whistleblower's request, within a reasonable time and at the Company's premises. In the event of a direct meeting, at the Whistleblower's request, the minutes (drawn up upon the Whistleblower's consent) may be verified, corrected and confirmed by the latter by his signature (see *Annex I - Minutes of Whistleblowing Reports*).

**An internal subject of the Reporting Committee can guide the whistleblower in filling in the report in the Platform, in order to properly manage and file it.
The person providing support to the Whistleblower may NOT keep the alphanumeric code and the relevant key of the report generated by the Platform, which will remain in the exclusive possession of the Whistleblower.**

8. MANAGEMENT OF ALERTS

The Reporting Committee is responsible for the pre-evaluation phase of the report and:

- a) issue the whistleblower with an **acknowledgement of receipt** of the report **within seven days** from the date of receipt;
- b) **maintains interlocutions** with the Whistleblower and may request additions from the latter, if necessary;
- c) **diligently follows up the** Reports **received**, promptly initiating the preliminary analysis of the Report in order to verify its compliance with the applicable rules and this Procedure, in particular by assessing the admissibility and merits of the complaint.

8.1. THE PRE-ASSESSMENT PHASE

The pre-assessment phase can be concluded alternatively:

- with the filing of the report, if it does not fall within the objective scope of this Procedure and the procedural conditions are not met (see *Annex II - Reports relevant to the procedure*);
- with the opening of the INSTRUCTORY PHASE, aimed at taking all appropriate action to assess the existence of the reported facts.

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8.2. THE INSTRUCTORY PHASE

The Whistleblowing Committee is responsible for the preliminary investigation phase, in which it is supported by the **Instructing Parties**² from time to time competent on the basis of the subject of the report.

In the case of external investigators, where, in order to follow up the report, it is necessary to share information relating to the report that could reveal the identity of the Whistleblower, the Reporting Committee, before proceeding with the sharing of such information, shall collect a consent from the Whistleblower to the disclosure of their identity in the manner set out in Section 10.1. (*"The Right to Confidentiality"*).

Each instructor shall sign a declaration of commitment to maintain the confidentiality of the identity of the whistleblower and of the information relating to the report, where not already provided for by the ethical rules that may be applicable (*Annex III - Declaration of commitment of the instructor*).

The preliminary investigation phase represents the set of activities aimed at verifying the content of the reports and acquiring elements useful for the subsequent assessment phase, in which the utmost confidentiality must be ensured with regard to the identity of the whistleblower and the subject of the report. The main purpose of this phase is to verify the truthfulness of the information under investigation and to formalise the facts ascertained, through internal verification activities using objective investigative techniques and the support of the competent corporate structures concerned with the content of the Report. If hearings of the Whistleblower (or of other interested parties, witnesses or experts) are necessary, the information collected and/or the documents delivered must be filed and stored exclusively in the Platform for the purposes of traceability of the operations carried out.

The internal investigation phase must conclude with a judgement on the admissibility of the report; alternatively:

- with the dismissal of the inadmissible report, if it proves to be unfounded or if it was not possible to establish the facts or for other reasons;
- with the communication to the company contact persons of the outcome of the internal investigation, by means of the transmission of a report summarising the actions carried out and the information obtained, if the report proves to be well-founded and the facts reported therein are ascertained.

In that Report, it will be stated:

- the evidence collected;
- the information gathered;
- the established facts;
- the actions taken for the investigation;
- any mitigating and/or corrective actions.

Following the transmission of the Report, mitigating and/or corrective actions may be defined and taken by the Company, in addition to those aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of applicable regulations, the relevant collective labour agreements and the applicable procedures to protect the Company's interests (e.g. disciplinary measures, legal action, termination of the existing relationship).

²Instructors are persons who may intervene in the preliminary investigation phase, if decided by the Reporting Committee, in order to support it in carrying out its verification activities. It is possible to involve persons, internal or external (e.g. experts, appraisers or the staff of another Group company), competent with respect to the specific report.

Throughout the investigation phase, the Whistleblowing Committee will continue to liaise with the whistleblower, keeping them informed of the progress of the investigation, at least with reference to the main decision-making stages.

In order to ensure maximum transparency in the handling of the report, the Whistleblower will always be able to access the Platform and know the processing status of the report, using the so-called "key", which consists of:

- a. a token (also referred to as 'report ID'), which is generated upon submission of the report;
- b. a password chosen by them before confirmation of entry.

Within three months from the date of the acknowledgement of receipt, the Reporting Committee shall provide feedback to the whistleblower, informing them of the action taken or intended to be taken on the report.

In any case, once the investigation is complete, the Reporting Committee will inform the whistleblower of the final outcome of the reporting procedure, which will allow the report to be closed in the Platform, for the purposes of proper record keeping.

9. EXTERNAL ALERTS - THE ANAC CHANNEL

The Company announces that an external reporting channel is activated within ANAC, which guarantees the confidentiality of the identity of the whistleblower, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

Access to this channel, however, is only allowed when one of the following conditions is met:

- a. the whistleblower has already made an internal report and it was not followed up;
- b. the whistleblower has reasonable grounds to believe that, if they were to make an internal report, the organisation would not follow it up effectively, or believes that the report may give rise to a real risk of retaliation;
- c. whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

It is the whistleblower's responsibility to assess whether one of the situations listed above exists before making an external report.

External reports are made by the whistleblower directly to the National Anti-Corruption Authority (ANAC), through the channels set up for this purpose. These are:

- IT platform, which can be accessed via the ANAC services portal at the following url: <https://whistleblowing.anticorruzione.it/#/> ;
- oral reports;
- face-to-face meetings set within a reasonable period of time.

Information on the dedicated '*whistleblowing*' service is available on the ANAC Institutional Site: <https://www.anticorruzione.it/-/whistleblowing>

10. WHISTLEBLOWER GUARANTEES AND PROTECTION MEASURES

The entire process of receiving and handling Reports must guarantee the rights of the Whistleblower.

To this end, in accordance with the legislation in force, D-Orbit S.p.A. has not only provided for the option of sending anonymous Reports, but has also provided for guarantees and measures to protect whistleblowers, which will be applied if the following conditions are met:

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- the violation falls within the objective scope of application of the legislation (details of which are provided below and in *Annex II -Warnings relevant to the procedure*);
- the violation relates to conduct, acts or omissions likely to harm or prejudice the public interest or the integrity of the Company;
- there are reasonable grounds³ for the whistleblower to believe that there is a likelihood of wrongful conduct or a breach.

If these requirements cannot be met, the report will be filed and the whistleblower will be informed.

The protective measures referred to in this Procedure are not guaranteed when:

- the whistleblower's criminal liability for offences of defamation or slander has been established, even in a non-final judgment of first instance;
- the civil liability of the Whistleblower is established, for intentionally reporting false information with malice or gross negligence.

10.1. THE RIGHT TO CONFIDENTIALITY

The identity of the whistleblower and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, **without the express consent of the whistleblower**, to persons other than those competent to receive or follow up whistleblowers' reports, who are expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and the legislation on the protection of personal data.

Please note that the protection of the **whistleblower's confidentiality** is also ensured in judicial and disciplinary proceedings.

Disclosure of the identity of the whistleblower and of any other information or element of the report from which the identity of the whistleblower can be directly or indirectly deduced is only allowed if this is a necessary and proportionate obligation imposed by the applicable law in the country concerned, in the context of investigations by national authorities or of judicial proceedings, also in order to safeguard the right of defence of the person concerned.

Notwithstanding the obligation of confidentiality, the identity of the whistleblower may only be disclosed in the following cases:

- as part of disciplinary proceedings, if the charge is based, in whole or in part, on the whistleblower's report and knowledge of the whistleblower's identity is indispensable for the accused's defence⁴;
- in the context of proceedings instituted following internal or external reports, where such disclosure is also indispensable for the defence of the person concerned⁵.

In any case, even where the legislation in force allows the whistleblower's identity to be disclosed, before disclosing such information, the whistleblower's consent must be obtained and they must be informed in writing of the reasons for the need to disclose their identity.

The Company is also required to protect the identity of the **persons involved and of the persons mentioned in the report** until the conclusion of the proceedings initiated on account of the report, in compliance with the same guarantees provided for in favour of the whistleblower.

³ See Article 16 of Legislative Decree 24/2023. On the same subject, see Recital 32 of the Directive, which states that "This requirement is an essential safeguard against malicious and frivolous or unfounded reporting, so as to ensure that persons who, at the time of reporting, have deliberately and knowingly provided incorrect or misleading information are excluded from protection. At the same time, this requirement ensures that the whistleblower continues to benefit from protection where they have made an inaccurate report in good faith. (...). The whistleblowers' motives for making the report should be irrelevant for the purpose of deciding on the granting of protection."

⁴ See Art. 12 par. 5, second sentence, Legislative Decree no. 24/2023.

⁵ See Art. 12 par. 6, Legislative Decree no. 24/2023

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10.2. PROHIBITION OF RETALIATION

The Model for the management of reports of violations or unlawful conduct defined by D-Orbit S.p.A., in line with the provisions of Legislative Decree No. 24/2023, imposes an explicit prohibition against any form of retaliation against the whistleblower and other protected persons.

Retaliation shall be defined as "*any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the judicial or accounting authorities or the public disclosure and which causes or is likely to cause the whistleblower or the person who made the report, directly or indirectly, unjust damage*".

The following are certain cases that may constitute retaliation within the meaning of Article 17 of Legislative Decree 24/2023:

- a) dismissal, suspension or equivalent measures;
- b) demotion or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanctions, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) 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;
- l) inclusion in 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;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a license or permit;
- o) a request to undergo psychiatric or medical examinations.

To enjoy protection:

- a.** the Whistleblower must reasonably believe, in light of the circumstances of the specific case and the data available at the time of the report, that the information on the reported violations is true. Mere suppositions or rumours, as well as news in the public domain, are not sufficient;
- b.** the whistleblower has reported facts while not being certain of their actual occurrence or even reporting inaccurate facts due to a genuine mistake, or where there are well-founded suspicions;
- c.** the report must fall within the objective scope and must have been made on the basis of the provisions of the regulations in force;
- d.** there must be a close link between the report and the unfavourable behaviour/damage/omission suffered - directly or indirectly - by the whistleblower.

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In the event that the whistleblower or another protected subject (see par. 3.2. '*Subjective scope of application*') considers that they have suffered retaliation, it is recommended that the communication be forwarded to the National Anti-Corruption Authority, which is responsible for the investigations attributed to the Authority by law, using the form of the IT platform available on the ANAC institutional website (see par. 9 '*External reports: the ANAC channel*'). It is important, therefore, that those who have suffered retaliation do not transmit the communication to parties other than ANAC so as not to nullify the protections that the law guarantees, first and foremost, confidentiality.

This discipline does not apply, by definition, to anonymous whistleblowing, since it is designed to protect the whistleblower from the risk of retaliation. However, it may apply if, following an anonymous report, the name of the whistleblower is revealed, who may ask to avail himself of the protection provided for in the decree.

11. DISCIPLINARY SANCTIONS

Failure to comply with this Procedure and the protection measures provided for herein shall entail the possibility of the application by D-Orbit S.p.A. of its internal disciplinary system, in line with the provisions of the applicable national labour laws and collective labour agreements of reference.

The Company reserves the right to take any initiatives, also in court, in full compliance with the applicable regulations in force and applicable. In particular, this Procedure applies without prejudice to the whistleblower's criminal, civil and disciplinary liability in the event of slanderous or defamatory reporting, in cases of wilful misconduct and gross negligence.

It should be noted that a company or a person who discloses or disseminates information on violations covered by the obligation of secrecy⁶, or relating to the protection of copyright or personal data protection, or discloses or disseminates information on violations that offend the reputation of the person involved, shall not be punishable if both of the following conditions are met:

- at the time of disclosure or dissemination, there are reasonable grounds to believe that the information is necessary to discover the violation;
- the report was made in compliance with the conditions laid down by the law in force to benefit from the protections (reasonable grounds to believe that the information on the violations was true and fell within the violations reportable under the law; reports, internal and external, made in compliance with the terms and conditions laid down by the law).

In addition to internal sanctions, in the cases expressly provided for by the legislation, ANAC may also apply to natural or legal persons any administrative pecuniary sanctions, as provided for by the legislation in force and in accordance with its own Regulations.

12. PROCESSING OF PERSONAL DATA

Within the framework of the management of whistleblowers' reports, D-Orbit S.p.A., as Data Controller, processes the personal data of whistleblowers and any other categories of data subjects, and ensures compliance with Regulation (EU) 2016/679, Legislative Decree no. 196 of 30 June 2003, as amended and supplemented, as well as with the provisions of the Competent Authorities (Data Protection Authority, *European Data Protection Board*, etc.) on personal data protection:

- in the light of the principle of 'lawfulness, fairness and transparency', the Whistleblower is provided with a specific Information Notice on the processing of personal data, which sets out the main information relating to the processing (e.g. the purpose, the time of storage of personal data, the grounds for lawfulness of the processing, the categories of personal data processed and the persons involved in the processing), as

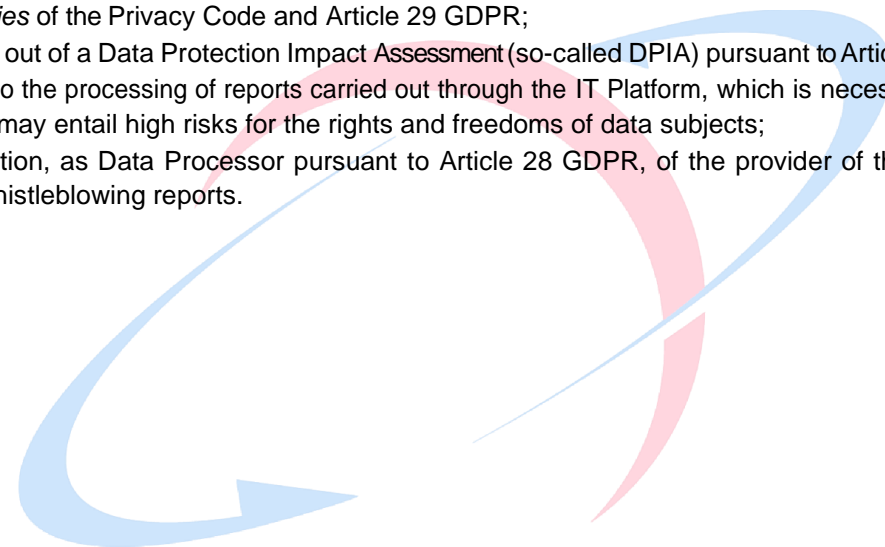
⁶ The reference excludes the dissemination of classified information, or information covered by professional or medical secrecy, or concerning the deliberations of courts, for which the applicable legal provisions remain applicable.

well as an explanation of the whistleblower's rights and how to exercise them;

- In the light of the principle of 'minimisation', only personal data necessary for the pursuit of the purpose are collected. In the event of accidental collection of unnecessary data, these are immediately deleted;
- in the light of the principle of 'retention limitation', alerts and all documents constituting the file may not be used beyond the internally established retention periods: the retention period is defined by the legislation as five years from the communication of the final outcome of the alert procedure.

Further fulfilments carried out by the Company as owner are:

- the census in the register of processing activities kept by the Company as data controller (on the basis of Article 30 GDPR);
- the designation of the members of the Direct Channel as well as the Company's staff and internal investigators involved in the management of reports as authorised to process personal data pursuant to Article 2 - *quaterdecies* of the Privacy Code and Article 29 GDPR;
- the carrying out of a Data Protection Impact Assessment (so-called DPIA) pursuant to Article 35 of the GDPR with regard to the processing of reports carried out through the IT Platform, which is necessary because the processing may entail high risks for the rights and freedoms of data subjects;
- the designation, as Data Processor pursuant to Article 28 GDPR, of the provider of the IT Platform for receiving whistleblowing reports.



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ATTACHMENTS

1. *ANNEX I - Minutes of Whistleblowing Reports*
2. *ANNEX II - Alerts relevant to the procedure (ITALY)*
3. *ANNEX III - Declaration of commitment by the instructor*
4. *ANNEX IV - DocsWeb Whistleblowing Manual*



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ANNEX I - RECORD OF WHISTLEBLOWING REPORTS
(CONDUCTED ORALLY AT FACE-TO-FACE MEETINGS)

REPORT CARD

Report Number

Date of Report _____

Receipt of Reports _____

DESCRIPTION OF THE FACT BEING REPORTED

PRELIMINARY ANALYSIS RESULT

OTHER ACTORS INVOLVED

OUTCOME OF INVESTIGATION

LIST OF SUPPORTING DOCUMENTATION

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Date

Signature



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ANNEX II - ALERTS RELEVANT TO THE PROCEDURE (ITALY)

D-Orbit S.p.A. considers relevant reports, for the purposes of the application of this Procedure, by way of example, conduct, acts or omissions that **harm the public interest or the integrity of the entity** of which it has become aware in the course of its work, and which consist in

A. infringements of national and European provisions consisting of offences in the following areas ⁶:

- i. public procurement;
- ii. financial services, products and markets and the prevention of money laundering and terrorist financing;
- iii. safety and conformity of products;
- iv. transport security;
- v. environmental protection;
- vi. radiation protection and nuclear safety;
- vii. food and feed safety and animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and protection of personal data and security of networks and information systems;

B. violations of European provisions consisting of:

- xi. acts or omissions affecting the financial interests of the Union;
- xii. acts and omissions concerning the ^{internal} market⁸;
- xiii. acts and conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned above;

C. violations of national provisions consisting of:

- xiv. administrative, accounting, civil or criminal offences;
- xv. unlawful conduct relevant under Legislative Decree 231/2001;

D. violations of internal company regulations, such as:

- xvi. Organisation, Management and Control Model adopted pursuant to Legislative Decree 231/2001;
- xvii. Code of Ethics;
- xviii. National collective agreements and, more generally, internal regulations (procedures, policies, operating instructions, etc.).

Exclusions from the objective scope

There are limitations to the scope of application of the objective scope of the reports.

Information on reportable infringements does not include **information** that is **clearly unsubstantiated**, information that is **already fully in the public domain**, or **information acquired only on the basis of rumours or unreliable rumours** (so-called "rumour mills").

⁶ These are all offences that fall within the scope of the European Union or national acts listed in the annex to Legislative Decree 24/2023 or national acts that constitute implementation of the European Union acts listed in the annex to Directive (EU) 2019/1937.

⁷ This includes violations of Union competition and State aid rules, as well as violations of the internal market related to acts that infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable regulations on corporate tax.

In addition to this, reports based on unfounded suspicions or rumours concerning personal facts that do not constitute an offence are excluded from the scope of this Procedure. This is because it is necessary to take into account the interest of third parties who are the subject of the information in the report, and to avoid the Company carrying out internal inspections that risk being of little use and in any case costly.

The scope of this Procedure also does not include:

- a) disputes, claims or demands linked to an interest of a personal nature, pertaining exclusively to one's own individual employment relations, or inherent in one's own employment relations with hierarchically superior figures;
- b) reports of violations that are already mandatorily regulated by European Union or national acts concerning services, products and financial markets and the prevention of money laundering and terrorist financing, transport safety and environmental protection or by national acts implementing European Union acts in the same fields (details of the regulations are contained in the Annex to Legislative Decree No. 24/2023, Part II);
- c) national security breaches, as well as procurement relating to defence or national security aspects, unless these aspects are covered by relevant secondary EU law.

A further limitation of the scope of application of this Procedure relates to specific national or European Union provisions on:

- d) classified information;
- e) forensic and ^{medical} professional secrecy⁹;
- f) secrecy of court deliberations;
- g) matters of criminal procedure.

⁸ The protection of the confidentiality of communications between lawyers and their clients ('legal professional privilege') provided for by national law and, where applicable, by Union law, in accordance with the case law of the Court, is provided for. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ('medical confidentiality'), as provided for in national and Union law, must not be affected.

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ANNEX III - DECLARATION OF COMMITMENT BY THE INSTRUCTOR

I, the undersigned, (name/surname) _____ (hereinafter referred to as: **"Person reporting"**), under its sole responsibility **informed of the**
DECLARE

- a. that I have been made aware of the existence of a report concerning information on unlawful conduct (reporting id. code: _____) for the purpose of carrying out specific acts of investigation;
- b. that he/she has been made aware of and undertakes to maintain the confidentiality obligation to which the undersigned is bound in the performance of his/her duties, both as to the identity of the whistleblower and of any other person involved, and as to the facts that are the subject of the report;
- c. that he/she has been made aware of and undertakes to ensure the prohibition of retaliatory acts against the whistleblower or any other person who has even merely facilitated the report, or who is linked to the whistleblower by an employment relationship or a family/relative relationship.
- d. that I am aware that I have taken on the role of the person informed of the report and that, as such, breach of the obligation of confidentiality and retaliation constitute grounds for the application of sanctions by both the Company and the National Anti-Corruption Authority (ANAC), as set out in the Procedure adopted by the Company for the management of reports of wrongdoing (see section 11 "*Disciplinary Sanctions*");
- e. that I have read, know and accept the contents of the Procedure adopted by the Company for the handling of reports of wrongdoing.

(place), (date)

(signature)

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ANNEX IV - DOCSWEB WHISTLEBLOWING MANUAL

The Manual for the submission of whistleblowing reports can be consulted by accessing the Company Intranet and the <https://www.dorbit.space> website in the dedicated section found in the footer of the site.



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