

WHISTLEBLOWING POLICY

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1 SUMMARY AND PURPOSE

This Policy is intended to describe and regulate the organisational aspects and operational processes relating to reports of unlawful conduct and violations of which whistleblowers at Aeonvis Spa become aware in the course of their dealings with the Company.

This Policy has been adopted in implementation of Legislative Decree no. 24 of 10 March 2023, transposing EU Directive 2019/1937 (Whistleblowing), and forms part of the Company's broader internal control system, aimed at fostering a culture of legality, transparency and integrity.

2 SCOPE OF APPLICATION

This Policy applies to all individuals who, in the context of their relationship (current or past) with Aeonvis, become aware of violations or unlawful conduct. In particular, it applies to:

- employees and contractors
- candidates who have participated in selection processes;
- former employees for events that occurred during their employment;
- members of corporate bodies (Board of Directors, supervisory and control bodies);
- third parties linked to the Company by a contractual relationship (commercial partners, clients, suppliers, contractors, subcontractors).

3 REGULATORY REFERENCES

The following are the main regulatory references relevant to this Policy:

- EU Directive 2019/1937 of the European Parliament and of the Council;
- Legislative Decree no. 24 of 10 March 2023 (transposing EU Directive 2019/1937);
- EU Regulation 2016/679 – GDPR;
- Legislative Decree no. 196 of 30 June 2003 – Privacy Code (as amended by Legislative Decree no. 101/2018);
- Legislative Decree no. 231 of 8 June 2001 – Organisational, Management and Control Model (where adopted);

4 FUNDAMENTAL PRINCIPLES

All recipients of this Policy – whistleblowers, facilitators, receiving parties and any individual involved in the management of reports – shall:

- foster and promote a culture of transparency and legality, and a zero-tolerance policy towards any form of corruption across all areas of the Company and in dealings with third parties;
- submit reports in good faith, with adequate detail and based on precise and consistent factual evidence;
- refrain from making unfounded reports based on unverified rumours, hearsay or matters outside the scope of this Policy;

- not use reports to address purely personal grievances or solely with the intent to harm the Reported Party;
- support and protect the positive conduct, physical integrity and moral character of employees or contractors who report misconduct;
- take all received reports seriously and assess them with diligence and care;
- ensure the confidentiality of the identity of the Whistleblower and of persons associated with them;
- avoid acts of retaliation or discrimination, whether direct or indirect, against the Whistleblower, even where the report proves to be unfounded;
- ensure the traceability of the assessment process and of any measures adopted.

5 OPERATIONAL PROCEDURES

5.1 Subject Matter of Reports

Reports may concern:

- unlawful conduct or irregularities (whether committed or not yet committed but considered likely on the basis of concrete evidence);
- violations of Aeonvis's Code of Ethics;
- other actions, circumstances or corrupt conduct;
- violations of laws or regulations occurring in the corporate context that damage the public interest or the integrity of the Company;
- violations of the Legislative Decree 231 Model (where adopted), or of company procedures or internal provisions;
- violations of EU law, including acts or omissions that harm the financial interests of the EU or the internal market.

Reports may not concern information already in the public domain, nor the Whistleblower's personal complaints or grievances relating to the employment relationship.

5.2 Eligible Reporting Parties

The individuals entitled to submit a report are:

- employed workers, self-employed workers and contractors, candidates, volunteers and trainees, whether paid or unpaid, who carry out or have carried out their activities at Aeonvis;
- members of corporate bodies (Board of Directors, supervisory and control bodies);
- third parties linked to the Company by a contractual relationship (commercial partners, clients, suppliers, contractors, subcontractors).

5.3 Characteristics of Reports

A report must include information sufficient to enable the designated parties to carry out appropriate investigations and checks regarding the credibility of the reported facts.

In particular, a report should specify:

- the time and place of the acts or omissions;
- the person or persons responsible for the acts;
- a detailed description of the unlawful or irregular conduct;
- any documents substantiating the reported facts.

A report may be submitted anonymously or non-anonymously. Please note that, in order to access the protections provided by law, the Whistleblower must make their identity known.

The Whistleblower may at any time supplement, correct or complete a submitted report, using the same means by which it was originally filed.

5.4 Reporting Channel and Methods

Reports must be submitted through the Aeonvis reporting channel, managed by an independent third party that guarantees the confidentiality of the Whistleblower's identity and the security of the information transmitted.

Method	Address / Reference	Manager (third party)
Dedicated email address	WB@TLPC.IT	Silvia Pogliani

6 REPORT MANAGEMENT

6.1. Receipt and Preliminary Assessment

Upon receipt of a report, the Recipient takes it in charge and initiates a preliminary assessment, verifying:

- its completeness;
- compliance with the criteria and requirements set out in this Policy;
- the existence of the legal and/or factual grounds for initiating the subsequent analysis phase;
- the potential seriousness and urgency of the reported facts.

At the conclusion of the preliminary assessment:

- if the report falls outside the scope of this Policy or does not meet the required criteria, the Recipient proceeds with filing it as closed, notifying the Whistleblower accordingly;
- if the report is generic or incomplete, the Recipient contacts the Whistleblower through the dedicated channel to request additional information, in compliance with confidentiality obligations;
- if the report indicates a possible material violation, the Recipient proceeds to the analysis phase, notifying the Whistleblower accordingly.

Within 7 (seven) days of receipt of the report, the Recipient issues the Whistleblower with an acknowledgement of receipt and prepares a Preliminary Report containing: the type of report, the date

of receipt, the date of completion of the preliminary assessment and the outcome (closure or continuation of analysis), along with the relevant reasoning.

6.2. Report Analysis

In this phase, taking care not to disclose the identity of the Whistleblower, the persons involved or the subject matter of the report, the Recipient may:

- liaise with internal business functions to request data, documents or information useful to the analysis;
- request further information or clarification from the Whistleblower, maintaining confidentiality;
- hear the Whistleblower and/or other persons able to provide information on the reported facts, in compliance with the principles of confidentiality, impartiality and applicable data protection legislation.

An initial update on the progress of the procedure must be provided to the Whistleblower within 3 (three) months of receipt of the report.

6.3. Outcome and Final Report

At the conclusion of the analysis phase, the Recipient:

- informs the Whistleblower of the outcome (report rejected or upheld);
- prepares a Final Report containing: report details, investigations carried out, parties involved in the analysis, a summary assessment and conclusions (closure or substantiation).

The Final Report is submitted to the Chief Executive Officer of the Company or, where the report concerns the CEO, to the Chairman of the Board of Directors. In cases relevant under Legislative Decree no. 231/2001, the Report is also submitted to the Supervisory Body (where established).

7 PROTECTION MEASURES

Aeonvis Spa guarantees the confidentiality of the Whistleblower, of persons associated with them and of individuals mentioned in the report, as well as of the data and information transmitted, in order to protect the Whistleblower from any form of retaliation or discrimination.

The identity of the Whistleblower may not be disclosed without their express consent, except where required by a judicial or administrative authority.

The Whistleblower is afforded a limitation of liability in respect of the disclosure of information that might otherwise expose them to liability, provided that the following conditions are met:

- at the time of disclosure, there are reasonable grounds to believe that the information is necessary to uncover the violation;
- the report, public disclosure or formal complaint has been made in compliance with the conditions required by law in order to benefit from the applicable protections.

If both conditions are satisfied, the Whistleblower shall not incur any form of civil, criminal, administrative or disciplinary liability.

All parties involved in this Policy are required to maintain the confidentiality of the Whistleblower's identity, except in cases where (in Italy): (i) the Whistleblower is reported for slander or defamation under the Criminal Code; (ii) the Whistleblower commits an act constituting a non-contractual tort pursuant to Article 2043 of the Italian Civil Code.

8 PERSONAL DATA PROTECTION

The processing of personal data in connection with the management of reports is carried out in compliance with applicable data protection legislation (EU Regulation 2016/679 – GDPR – and Legislative Decree no. 196/2003 as amended by Legislative Decree no. 101/2018) and with the provisions of Legislative Decree no. 24/2023.

Aeonvis Spa acts as Data Controller. The third party entrusted with the management of the reporting channel is appointed as Data Processor pursuant to Article 28 of the GDPR, by means of a dedicated agreement.

For all information regarding the processing of personal data, purposes, legal bases, data subjects' rights and retention periods, please refer to the Whistleblowing Privacy Notice – issued pursuant to Articles 13 and 14 of the GDPR – available alongside this Policy and accessible through the reporting channel.

The Privacy Notice forms an integral part of this Policy.