



# Policy

## Whistleblowing

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### 1. Introduction

This Policy is drafted in compliance, among others, with the provisions of:

- Legislative Decree of March 10, 2023, no. 24, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report violations of Union law and provisions on the protection of persons who report violations of national legislative provisions;
- Article 6, paragraph 2 bis, of Legislative Decree of June 8, 2001, no. 231, governing the administrative liability of legal persons, companies, and associations, even without legal personality, in accordance with Article 11 of Law of September 29, 2000, no. 300, as amended by Legislative Decree of March 10, 2023, no. 24.

This Policy also complies with the applicable provisions of:

- The Regulation for the management of external reporting and the exercise of sanctioning powers by ANAC, in implementation of Legislative Decree of March 10, 2023, no. 24. Resolution no. 301 of July 12, 2023.
- The Operational Guide for private entities developed by Confindustria in October 2023.

### 2. Area of application

This Policy regulates the process of managing reports in Octo Group S.p.A. and Octo Telematics S.p.A.

#### **Objective Scope**

Legislative Decree no. 24/2023 governs the "protection of persons who report violations of national or Union legislative provisions that harm the public interest or the integrity of public administration or private entities, of which they have become aware in a work-related context." It provides, among other things, that the report may relate to:

- Violations of national provisions consisting of: i) administrative, accounting, civil, or criminal offenses; ii) relevant unlawful conduct under Legislative Decree no. 231/2001 or violations of organizational and management models;
- Violations of national and European provisions consisting of offenses relating to, among others, financial services, products, and markets, prevention of money laundering and terrorist financing, product safety and compliance, transportation safety, environmental protection, radiation protection and nuclear safety, public health, consumer protection, protection of private life and personal data, and security of networks and information systems;

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- Violations of European provisions consisting of: i) acts or omissions harming the financial interests of the Union; ii) acts and omissions concerning the internal market; iii) acts and behaviors that undermine the purpose or objective of Union provisions in the above-mentioned sectors.

### ***Subjective Scope***

In accordance with Legislative Decree no. 24/2023, the following individuals who report, report to the authority, or disclose information about violations they have become aware of in the work-related context are within the scope of the legislation:

- Subordinate employees, self-employed workers, and collaborators.
- Freelance and consultants who provide their services to the Company;
- Volunteers and interns, whether paid or unpaid, who provide their services to the Company.
- Shareholders and individuals with administrative, managerial, supervisory, or representative functions, even if such functions are carried out in fact.

### **3. Whistleblowing Team**

Octo Group has established the Whistleblowing Team composed of the Internal Audit, a member of the HR Team, and Chairman of the 231 Supervisory Body. The Whistleblowing Team is entrusted by the Board of Directors with the task of:

- Ensure the proper functioning of procedures and the correct management of the reporting process;
- Prepare an annual report on the functioning of the internal reporting system, containing aggregated information on the results of the activities carried out following the reports received, to be submitted to the Audit & Risk Committee;
- Maintain a dedicated register of received reports and their outcomes;
- Receive, examine, and evaluate the received reports;
- Ensure confidentiality regarding the identity of the whistleblower and the reported individuals, while respecting the rules governing investigations or proceedings initiated by the judicial authority concerning the reported facts;



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- Report the information subject to the report directly and promptly to the company's management bodies if classified as serious according to the following Article 5.

If any member of the Whistleblowing Team is the alleged perpetrator of the violation or has a potential related interest that could compromise impartial judgment, the examination and evaluation activities of the reports will be carried out solely by the other members, who will, however, report the relevant information directly and promptly to the company's management bodies.

## 4. Content & Reporting Procedure

### 4.1 Internal Reporting of Violations

Article 4 of Legislative Decree no. 24/2023 requires companies to activate their internal reporting channels *"that guarantee, also through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation. The organizational and management models, referred to in Article 6, paragraph 1, letter a), of Legislative Decree no. 231 of 2001, provide for internal reporting channels"* as mentioned in the same Legislative Decree no. 24/2023.

In compliance with the provisions, the Octo Group has established its own internal system for collecting and managing reports in accordance with the aforementioned requirements.

Reports can therefore be submitted through the following methods:

- An online platform accessible at the following link <https://octotelematics.integrityline.com> through which written and oral reports can be submitted. For oral reports, the option of recording a message is available, which will be encrypted in the same way as written reports and will be converted into text. Reports submitted through this online platform will be received solely by the members of the Whistleblowing Team.
- By sending a registered letter to the address Via Vincenzo Lamaro 51, 00173 Rome, addressed to the Whistleblowing Team.

Upon request of the whistleblower, the report can also be made through a direct meeting with one or more members of the Whistleblowing Team.

Any reports received through channels other than those mentioned above must be immediately forwarded to the Whistleblowing Team.

The whistleblower should provide, to the extent possible, relevant details for reconstructing the incident and verifying the validity of the report. The report should include at least the following elements:

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- Personal information of the whistleblower;
- Place and date/time period when the reported incident occurred;
- Detailed description of the reported incident;
- Personal information or other details that can identify the individuals who committed the reported acts;
- Any other information that can provide useful evidence regarding the existence of the reported incidents;
- The presence/absence of private interests related to the report.
- Additionally, the whistleblower may indicate, if applicable, other individuals who can provide information on the reported incidents, as well as any documents that can confirm the validity of the reported incidents. The reported incidents should be based on the whistleblower's direct knowledge and not conveyed by other individuals.

As further specified in the subsequent sections of this procedure, the confidentiality of the whistleblower's personal data and the alleged violator of the violation will be ensured, subject to the rules governing investigations or proceedings initiated by the judicial authority regarding the reported incidents. The identity of the whistleblower is exempt from the provisions on the protection of personal data and cannot be disclosed throughout the procedure, except with their consent or when necessary for the defence of the reported individual. Adequate protection is also guaranteed to the whistleblower against retaliatory, discriminatory, or unfair actions resulting from the report. If no measures need to be taken against the reported individual following the analysis process, the alleged violator is also protected against negative repercussions arising from the report.

The protections provided in this procedure do not apply if reports are made solely for personal purposes and/or in bad faith or contain false information.

### **4.2 Reporting to ANAC**

According to Article 6 of Legislative Decree No. 24/2023, the whistleblower may also make an external report to the National Anti-Corruption Authority (ANAC) if:

- a) There is no mandatory activation of the internal reporting channel within their work context, or if the channel, even if mandatory, is not active or not compliant with Article 4 of Legislative Decree No. 24/23;
- b) The whistleblower has already made an internal report under Article 4, but it has not been followed up;

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- c) The whistleblower has reasonable grounds to believe that if they were to make an internal report, it would not be effectively followed up or that the report itself may lead to the risk of retaliation;
- d) The whistleblower has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

At the time of approval of this policy, the dedicated section can be consulted on the ANAC website at the following address: <https://www.anticorruzione.it/-/whistleblowing>

### 4.3 Public Disclosure

Under the conditions indicated below, the whistleblower may publicly disclose information about violations through the press, electronic means, or any other means of dissemination capable of reaching a large number of people (known as "Public Disclosure").

The whistleblower who makes a public disclosure is entitled to the protection provided by this Procedure if, at the time of the public disclosure, one of the following conditions is met:

- a) They have previously made an internal report and a report to supervisory authorities, or they have directly reported to supervisory authorities and have not received a response within the specified timeframe;
- b) They have reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest;
- c) They have reasonable grounds to believe that reporting to supervisory authorities may entail the risk of retaliation or may not be effectively followed up due to specific circumstances of the case, such as the potential concealment or destruction of evidence, or a reasonable fear that the recipient of the report may be colluding with the violator or involved in the violation itself.

## 5. Internal Reporting Management Procedure

Upon receipt of the report, the Whistleblowing Team will notify the whistleblower within 7 days (using the same method of receipt of the report) that they have taken over the report and initiate the examination process.

The Whistleblowing Team will classify the report according to the following criteria:

- a) Non-relevant report: When the report does not fall within the objective and/or subjective scope (if ascertainable) of this procedure as described in the previous Article 2. In this



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case, the Whistleblowing Team may still decide to handle the report and provide the whistleblower with the same protections as outlined in this procedure.

- b)** Non-specific report: In cases where the report has an excessively generic content and/or lacks one or more of the essential elements indicated in the previous Paragraph 4.1.
- c)** Relevant report: In cases where the report meets the characteristics described in the previous Paragraph 4.1 and falls within the objective and subjective scope outlined in the previous Article 2.

If the report is classified as relevant, the Whistleblowing Team (or, in the case of a report against a member of the Whistleblowing Team, the unaffected member(s) of the Whistleblowing Team) will preliminarily assess any company functions and/or external consultants to be involved in conducting necessary further investigations into the reported facts (ensuring confidentiality of the whistleblower's identity and providing the protections stipulated in this procedure).

The Whistleblowing Team (or, in the case of a report against a member of the Whistleblowing Team, the unaffected member of the Whistleblowing Team) may interact with the whistleblower through the IT platform. Additionally, during their investigations, they may interview the reported individual(s).

The investigations will be conducted in compliance with applicable regulations (including those regarding data protection and labour law).

Within three months of receiving a report classified as relevant, the Whistleblowing Team (or, in the case of a report against a member of the Whistleblowing Team, the unaffected member of the Whistleblowing Team) will provide feedback to the whistleblower regarding the management of the report and, if applicable, the actions taken as a result of the report.

In cases where serious violations are confirmed, the Whistleblowing Team (or, in the case of a report against a member of the Whistleblowing Team, the unaffected member of the Whistleblowing Team) will promptly inform the Board of directors or the Audit & Risk Committee and the Board of Statutory Auditors for their evaluation of any necessary decision-making and disciplinary measures within their respective competencies.

At any stage of the process, without waiting for the evaluation outcome, the Whistleblowing Team (or, in the case of a report against a member of the Whistleblowing Team, the unaffected member of the Whistleblowing Team) will directly and promptly report the relevant information concerning the reported matter to the Company Bodies, who will take the necessary measures, including urgent actions, if required.

If the whistleblower is jointly responsible for the reported violation, they will receive privileged treatment compared to other joint offenders, except in cases where the whistleblower's conduct is of particular and critical gravity.



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The process described above should be concluded as quickly as possible, considering the severity of the violation, to prevent further aggravation for the Octo Group.

## **6. Whistleblower Protection**

### *6.1 Protection of Anonymity*

To prevent the fear of suffering prejudicial consequences from discouraging reporting violations, the identity of the whistleblower cannot be disclosed without their explicit consent, and all those who receive or are involved in the management of the report are required to protect the confidentiality of such information. Furthermore, upon the whistleblower's request, the reported information is also brought to the attention of the company's management while ensuring the whistleblower's anonymity.

Exceptions to maintaining anonymity include cases in which the whistleblower could be held liable for defamation or slander under the provisions of the Penal Code or Article 2043 of the Civil Code, as well as cases where anonymity is not legally enforceable.

Whistleblower anonymity is also guaranteed in the disciplinary process when the allegations against the reported individual are based on separate and additional investigations from the report. However, the identity of the whistleblower can be disclosed to the reported individual if the whistleblower consents or if the allegations are wholly or partly based on the report, and knowledge of the identity is absolutely essential for the defense of the reported individual.

Violation of the confidentiality obligation, including the disclosure of information from which the whistleblower's identity can be inferred, is considered a violation of this procedure and a source of disciplinary liability, without prejudice to further forms of liability provided by the law.

The subject who made an unfounded report is also entitled to the protection of anonymity if they had reasonable grounds to believe the violations were true, except in cases of wilful misconduct or gross negligence.

### *6.2 Prohibition of Retaliatory and Discriminatory Acts*

Personnel who make a report under this procedure cannot be sanctioned, dismissed, or subjected to any retaliatory or discriminatory measure, direct or indirect, that affects their working conditions for reasons connected, even indirectly, to the report. Discriminatory measures refer to unjustified disciplinary actions, workplace harassment, and any other form of retaliation that results in intolerable working conditions.

Personnel who believe they have experienced discrimination provide detailed notice to the Whistleblowing Team, which, upon verifying its validity, reports the case to the competent





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Company Authorities for necessary measures to restore the situation and/or remedy the negative effects of discrimination.

Any form of retaliation or discrimination that affects the working conditions of those involved in verifying the validity of the report is also prohibited.

The subject who made an unfounded report is also protected against retaliatory and discriminatory acts if they had reasonable grounds to believe the violations were true, except in cases of wilful misconduct or gross negligence.

#### 6.3 *Protection of Related Individuals*

The protections provided in the previous sections 6.1 and 6.2 also apply, pursuant to Legislative Decree no. 24/2023, to the following individuals:

- The "facilitator," meaning the individual who assists a whistleblower in the reporting process, operating within the same work environment. It should be noted that the facilitator's assistance to the whistleblower must remain confidential.
- Individuals within the same work environment as the whistleblower who have a stable emotional or familial relationship up to the fourth degree of kinship.
- Colleagues who work in the same work environment as the whistleblower and have a regular and ongoing relationship with them.
- Entities owned by the whistleblower or for which they work, as well as entities operating in the same work environment.

## 7. Whistleblower Responsibilities

This procedure does not affect the whistleblower's criminal and disciplinary liability in the event of false and defamatory reporting under the Penal Code or Article 2043 of the Civil Code. Any abuse of this procedure, such as clearly opportunistic reports or reports made solely for the purpose of damaging the reported individual and/or other individuals, and any other misuse or intentional exploitation of this procedure, may result in disciplinary and other forms of liability in the appropriate forums.

## 8. Archiving, Confidentiality and Data Retention

Octo Group is committed to archiving and managing whistleblower reports and related documents in compliance with confidentiality obligations and data protection regulations. The retention of data will be carried out in accordance with applicable laws and regulations.





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Reports, both internal and external, and related documentation are kept by the HR Responsible for the necessary processing of the report and in any case not exceeding five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations indicated below and the principle set forth in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3(1)(e) of Legislative Decree no. 51 of 2018. When the whistleblower requests an oral report during a meeting with one or more members of the Whistleblowing Team, with the whistleblower's consent, it is documented by recording on a suitable device for storage and listening or by a written record. In the case of a written record, the whistleblower can verify, rectify, and confirm the record of the meeting by signing it. Reports cannot be used beyond what is necessary to adequately address them.

The identity of the whistleblower and any other information from which their identity can be directly or indirectly inferred cannot be disclosed without the explicit consent of the whistleblower, except to persons authorized to receive or follow up on the reports and expressly authorized to handle such data.

As part of the disciplinary proceedings, the identity of the whistleblower cannot be revealed, where the contestation of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the dispute is based, in whole or in part, on the report and knowledge of the identity of the person reporting it is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the person making the report to the disclosure of their identity.

All processing of personal data is carried out in accordance with Regulation (EU) 2016/679, Legislative Decree 30 June 2003, n. 196 and Legislative Decree 18 May 2018, n. 51.

Personal data that is clearly not useful for processing a specific report are not collected or, if collected accidentally, are deleted immediately.

The processing of personal data relating to the receipt and management of reports is carried out in compliance with the principles set out in articles 5 and 25 of Regulation (EU) 2016/679 by providing appropriate information to the reporting persons and to the persons involved pursuant to articles 13 and 14 of the same Regulation (EU) 2016/679.

The complete information regarding the processing of data of interested parties can be consulted at the link <https://octotelematics.eqs-integrity.org/index.php?action=displayPlainFile&fileId=18>.

This Policy is effective from the date of its approval by the Board of Directors and will be communicated to all employees, self-employed workers, collaborators, freelancers, consultants, volunteers, interns, and shareholders of Octo Group as well as making it available to interested third parties via the link on the Octo website.