



WHISTLEBLOWING POLICY

ATLANTE

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1. GLOSSARY

<u>Company</u>	Atlante S.r.l., included its controlled subsidiaries.
<u>Group E&C Officer</u>	Ethics and Compliance Officer of the Group.
<u>External Reporting Channels</u>	Specific channels dedicated to the transmission of External Reports pursuant to art. 7 co. 1 Italian Legislative Decree 24/2023.
<u>Disciplinary System</u>	Set of sanctioning measures against those who do not comply with the provisions of this Policy, as better specified in the following § 9 <i>Disciplinary System</i> .
<u>Facilitator</u>	An individual who assists the Whistleblower in the Reporting process, operating within the same Work Context and whose assistance must be kept confidential.
<u>GDPR</u>	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.
<u>Information on Violations</u>	Information, written/oral, including well-founded suspicions, regarding Violations committed or which, on the basis of concrete elements, could be committed as well as circumstantial elements of conduct aimed at concealing such Violations.
<u>Internal Reporting Channels</u>	Specific channels dedicated to the transmission of internal Reports pursuant to art. 4 co. 1 Italian Legislative Decree 24/2023.
<u>NHOA or the Group</u>	It refers to NHOA Group, e.g. NHOA S.A. and all its controlled companies, Atlante included.
<u>OMCM 231</u>	Organization, Management and Control Model pursuant to Italian Legislative Decree 231/2001 in force at Atlante and approved by the Board of Directors.
<u>Privacy Notice</u>	Privacy notice made pursuant to art. 13 of the GDPR to the interested parties, <i>i.e.</i> the Reported Person and the Whistleblower (Annex 1).

<u>Public Disclosure</u>	Placing Information on Violations in the public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people (§7 <i>Public Disclosure</i>).
<u>Recipient Body</u>	Group Ethics & Compliance Department, that is the function/body that is the addressee of the Internal Report.
<u>Report</u>	Communication of Information on Violations, presented through the Reporting Channels (both internal and external); in particular, the Reports are divided into: <ul style="list-style-type: none"> ○ <u>Internal Reports</u>: communication of Information on Violations, presented via the Internal Reporting Channels (§ 5.2 <i>How to report an Internal Report</i>); ○ <u>External Reports</u>: communication of Information on Violations, presented via the External Reporting Channels (§ 6 <i>External Report</i>).
<u>Reported Person</u>	The individual or legal entity named in the Report or Public Disclosure as the person to whom the Violation is attributed or as the person otherwise implicated in the Violation reported or publicly disclosed.
<u>Retaliation</u>	Any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the Report, the report to the judicial or accounting authority or the Public Disclosure and which causes or may cause the Whistleblower, directly or indirectly, unjust damage.
<u>Supervisory Body</u>	<i>Organismo di Vigilanza</i> appointed by the Board of Directors, pursuant to Italian Legislative Decree 231/2001.
<u>Third Parties</u>	Subjects “external” to the Company having negotiating relationships with it (by way of example consultants, suppliers, customers and partners).
<u>Triage</u>	Evaluation of the Report for the purposes of classification, adoption of investigative measures, prioritization and related management.
<u>Violations</u>	Behaviors, acts and omissions identified in the following paragraph §5.1 <i>What to report</i> .
<u>Whistleblower</u>	Subjects indicated in the following paragraph §3 <i>To whom the Policy applies</i> .
<u>Work Context</u>	The work or professional activities, present or past, carried out in the context of the relationships maintained with the Company through which, regardless of the nature of such activities, a person acquires Information on Violations and in the context of which he or she could

risk suffering Retaliation in case of Report, Public Disclosure or complaint to the judicial or accounting authority.

2. INTRODUCTION

For the purposes of the application of the Italian Legislative Decree 24/2023, this Whistleblowing Policy (hereinafter the “**Policy**”):

- defines the general principles to safeguard Whistleblowers established by Atlante;
- sets out the rules to manage Internal Reports;
- describes the way to submit a Public Disclosure or an External Report.

3. LEGAL CONTEXT

Italian Legislative Decree No. 24/2023 (the ‘**Decree**’) has transposed into Italian law the Directive (EU) 2019/1937 ‘on the protection of persons who report breaches of Union law’ (the ‘**Directive**’).

The Decree significantly imposes the adoption of whistleblowing procedures to all employers that:

- staffed with an average of at least 50 employees in the last year;
or if smaller,
- are active in certain specific sectors/industries (e.g., public tender, anti-money laundering, ships);
- have adopted an Organizational, Management and Control Model according to Italian Legislative Decree 231/2001¹.

For the companies employing in the last year an average up to 249 employees, such as Atlante S.r.l., the Decree will enter into force on 17th December, 2023.

Among the main changes resulting from the entry into force of the Decree, the modification of the Italian Legislative Decree 231/2001 certainly deserves mention; in particular:

- art. 24 replaces the text of art. 6 paragraph 2-bis of Italian Legislative Decree 231/2001 as follows: “The models referred to in paragraph 1, letter a), provide, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of Council of 23 October 2019, the internal reporting channels, the prohibition of retaliation and the disciplinary system, adopted pursuant to paragraph 2, letter e)”;
- art. 23 repeals article 6, paragraphs 2-ter and 2-l of Italian Legislative Decree 231/2001 and article 3 of law 30 November 2017, n. 179.

Moreover, on 12 July 2023, the Italian National Anti-Corruption Authority (“A.N.AC.”) published:

¹ Art. 24, paragraph 5 of Italian Legislative Decree 24/2023 replaces paragraph 2-bis of art. 6 of Italian Legislative Decree 231/2001, providing that «The models referred to in paragraph 1, letter a), provide, to pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, the internal reporting channels, the ban on retaliation and the disciplinary system, adopted pursuant to paragraph 2, letter e)”.

- the “Guidelines on the protection of people who report violations of Union law and the protection of people who report violations of national regulatory provisions. Procedures for the submission and management of external reports”, which provides indications for the presentation and management of the reports presented through the “external” channel activated at the ANAC. The Guidelines also contain suggestions and principles for public and private bodies for the implementation of reporting systems and internal organizational models;
- the “Regulation for the management of external reports and for the exercise of the sanctioning power of the A.N.AC. has been published in implementation of Legislative Decree 10 March 2023, n. 24”, which focuses on the management of external reports and the exercise of the sanctioning power of the A.N.AC..

Given that:

- Atlante staffed an average of at least 50 employees in the last year;
- Atlante operates in some of the specific sectors envisaged by the Decree (i.e. Public Tender);
- Atlante has adopted a OMCM 231,

this Policy aims at complying with the EU and Italian legislation in place and it contributes to Atlante’s commitment to promote a corporate culture characterized by the ethical core values listed in the Code of Ethics.

4. TO WHOM THE POLICY APPLIES

The following subjects can submit Internal Reports, External Reports (under the conditions set out in the following § 6 *External Report*), Public Disclosures (under the conditions set out in the next § 7 *Public Disclosure*), or reports to the judicial or accounting authority:

- i. the Company’s employees, including workers whose employment relationship is governed by Italian Legislative Decree 15 June 2015, n. 81, or by article 54-bis of the Italian Legislative Decree of 24th April 2017, n. 50, converted, with amendments, by Law 21st June 2017, n. 96;
- ii. self-employed workers, including those indicated in chapter I of law 22 May 2017, n. 81, as well as the holders of a collaboration relationship referred to in article 409 of the civil procedure code and article 2 of legislative decree no. 81 of 2015, who carry out their work at the Company;
- iii. employees or collaborators who carry out their work for public sector or private sector entities that provide goods or services that carry out works for third parties;
- iv. freelancers and consultants who work for the Company;
- v. volunteers and interns, paid and unpaid, who work for the Company;
- vi. shareholders and people with administrative, management, control, supervisory or representation functions, even if these functions are exercised merely *de facto* at the Company.

Whistleblowers aware of facts potentially subject to reporting, are encouraged to submit Reports promptly using the methods described below, refraining from undertaking independent analysis and/or in-depth initiatives.

5. WHEN THE POLICY APPLIES

This Policy becomes valid from the date of its issue indicated on the cover.

Any subsequent update cancels and replaces, from the date of its issue, all versions issued previously.

6. INTERNAL REPORTING

6.1 What to report

Given the general prohibition on making Reports, complaints to the judicial or accounting authorities or Public Disclosures which are manifestly unfounded and/or carried out maliciously (e.g. for defamatory purposes) or with gross negligence, the Violations, which may be the subject of Reports, complaints to the judicial or accounting authority or Public Disclosures concern the following types of which you have become aware within your Work Context, in particular:

- a) unlawful conduct pursuant to Italian Legislative Decree 231/2001, or violations of the OMCM 231 provided therein;
- b) offenses that fall within the scope of application of the European Union or national acts indicated in the annex to Italian Legislative Decree 24/2023 or of the national acts that constitute the implementation of the European Union acts indicated in the annex to the directive (EU) 2019/1937, although not indicated in the annex to Italian Legislative Decree 24/2023, relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- c) acts or omissions detrimental to the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
- d) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union rules on competition and State aid, as well as violations relating to the internal market related to acts which infringe corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
- e) acts or behaviors that nullify the object or purpose of the provisions referred to in Union acts in the sectors indicated in the previous points.

In addition, dangerous situations, accidents, dangers, risks and opportunities that are relevant for the purposes of ISO 45001:2018 may be subject to Internal Reporting, even if they are not covered by the provisions of Legislative Decree 24/2023.

Reports shall be **substantiated with precise information** to be verifiable and shall contain:

- the circumstances of time and place in which the reported event occurred;
- a description of the fact;
- personal details or other elements that allow the identification of the person to whom the reported facts can be attributed.

It is also useful to attach documents that can provide elements of substantiation of the facts being reported, as well as the indication of other subjects potentially aware of the facts.

Reports shall be made in a spirit of responsibility, have a character of interest for the common good, fall within the types of non-compliance for which the system has been implemented.

Reports not falling within the scope and object of this Policy will not be taken into consideration in any way².

In case of anonymous Internal Reports, the Recipient Body shall take them into consideration based on the seriousness of the facts reported and in relation to the level of detail and precision of the content of the Internal Report.

6.2 How to file an Internal Report

Internal Reports shall be made through the following channels.

Whistleblowing Platform	<p><i>Integrity Line</i>, accessible from the corporate intranet (AGILE HR) and from Atlante website, provided by a specialized service provider.</p> <p><i>This platform is structured to ensure that:</i></p> <ul style="list-style-type: none"> - <i>during the reporting process the information acquired respects the principles of protection of personal data and maximum confidentiality (this occurs through the adoption of encryption techniques and the implementation of technical-organizational</i>
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² It refers, in particular, to internal reports concerning (§ par. 2.1.1 ANAC Guidelines):

- disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial authority which relate exclusively to their individual work or public employment relationships, or inherent to their employment relationships or public employment with hierarchically superior figures;
- reports of violations where already regulated on a mandatory basis by the European Union or national acts indicated in part II of the annex to the decree or by the national ones that constitute the implementation of the European Union acts indicated in part II of the annex to the directive (EU) 2019/1937, although not indicated in part II of the annex to the decree.
- reports of violations relating to national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall under relevant secondary legislation of the European Union.

	<p><i>security measures defined, evaluated and implemented also in light of an impact assessment pursuant to art. 35 of the GDPR);</i></p> <ul style="list-style-type: none"> - <i>the relevant information is accessible exclusively to the Recipient Body;</i> - <i>is continuously available 24 hours a day, 7 days a week;</i> - <i>anonymity of the Whistleblower unless he/she autonomously decides to identify himself or herself;</i> - <i>is subject to the “no-log” policy in order to prevent the identification of the Whistleblower who intends to remain anonymous: this means that the Company’s IT systems are unable to identify the access point to the portal (IP address) even if access is made from a computer connected to the company network;</i> - <i>all data submitted are protected by encryption;</i> - <i>in case of attaching documents/photos/voice messages, etc. to the Internal Report, metadata are removed from any attachment to ensure the anonymity of the Whistleblower.</i> <p>The platform is accessible from any device provided with internet connection and it is available in English and Italian.</p> <p>Once the Internal Report is submitted, the platform will provide the Whistleblower with a code and will require her/him to create a password: the code and the password shall be securely conserved by the Whistleblower since they are needed to check the status of the Internal Report.</p>
<p>Voice message</p>	<p><u>Voice messaging system</u> integrated into the aforementioned Whistleblowing Platform, set up to guarantee measures to further protect privacy such as voice camouflage (so-called "morphing").</p>
<p>Oral communication</p>	<p>By means of a request for a meeting with the Recipient Body sent via e-mail to the following address: ethics-compliance@atlante.energy</p> <p>The subject of the email <u>shall not indicate the reasons or other references relating to the subject of the Internal Report</u>; so, the subject shall be as follows: "Request for a direct meeting with the Reporting Manager". The meeting must be organized within a reasonable time.</p> <p>Internal Reports shall be reported in the appropriate registers, which shall contains:</p>

	<ul style="list-style-type: none"> - the consecutive identification number; - the date of receipt of the Internal report; - the Internal Reporting Channel used; - a brief summary of the subject of the Internal Report or a copy of the Internal Report and all attached document.
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Regardless of the Internal Reporting Channels used:

- the Whistleblower will receive a notice of receipt within 7 days from the date of receipt by the Recipient Body;
- the Recipient Body must adopt suitable methods to prevent the loss, destruction and unauthorized access to Internal Reports;
- the Internal Report submitted to a different body than the Recipient Body who should have received shall be transmitted to the Recipient Body within seven days of its receipt, in compliance with the confidentiality obligations provided in this Policy.

6.3 Management of the Internal Report

The Recipient Body does the Triage of the Internal Report to immediately evaluate whether the Internal Report is:

- clearly inadmissible;
- not related to Violations.

In such cases, the Recipient Body communicates the inadmissibility to the Whistleblower within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline days from the submission of the Internal Report and to archive the Internal Report.

The Recipient Body ensures that the facts reported are duly investigated and verified, pursuant to the principles of impartiality, competence, and professional diligence.

The Recipient Body manages the process by:

- ensuring, as far as possible, the confidentiality of the information reported during the whole management of the case;
- ensuring that all Internal Reports are processed within a reasonable timeline (no longer than 3 months from the notice of receipt, except in cases of complexity) and that the outcomes of the investigations are traced and registered, as well as all the phases of the management.

6.4 Analysis of an admitted Internal Report

If the Recipient Body deems to be in possession of adequate credible information based on the information provided, an investigation will be initiated to determine what action will be taken further to the Internal Report.

As the Recipient Body shall conduct the investigations on the reported facts, the Recipient Body can:

- i. acquire further information and/or documentation from the Whistleblower to support the facts reported;
- ii. proceed with the hearing (also through a written hearing) of the Reported Person;
- iii. consider suggesting to the Management Body the adoption of preliminary measures suitable to contain any risks (e.g. suspension of the Reported Person, measures aimed at avoiding evidential pollution);
- iv. make use of the support of the Managers of specific Atlante's employees/staff or - if deemed appropriate - also of external consultants whose involvement is functional to the verification and assessment activity, without prejudice to compliance with the provisions regarding the processing of personal data;
- v. if the Internal Report contains an Information of Violation which falls within those indicated in **letters a)** of the paragraph §5.1. *What to report*, the Group E&C Officer shall also involve the Supervisory Body of the Company, for its necessary evaluations, without prejudice to compliance with the provisions regarding the processing of personal data;
- vi. If the Internal Report contains an Information of Violation which falls within those indicated in **letters b), c), d), e), f)** of the paragraph §5.1. *What to report*, the Group E&C Officer shall also involve the Head of the Department who are involved in the reference sectors of the Internal Report³, for all the necessary evaluations, without prejudice to compliance with the provisions regarding the processing of personal data.

In any case, if the Whistleblower must communicate further information or documents in support of facts subject to Internal Report, he/she can communicate with them via the Internal Reporting Channels indicated in previous § 5.2 *How to file an Internal Report*, in compliance with the protection and obligations provided by the law.

6.5 Outcomes of an admitted Internal Report

The investigation and assessment activity must be concluded within an appropriate deadline depending on the scope and complexity of the investigation and assessment activities to be carried out.

Within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline days from the receipt of submission of the Internal Report and to archive the Internal Report, the Recipient Body will inform the Whistleblower of the outcome of the completed investigation. In particular, the Recipient Body is entrusted with the review of the Internal Report as follow:

³ By way of example, in case of an Internal Report regarding the sector of public procurement, the Group E&C Officer shall involve also the following Corporate's function: Chief Executive Officer, Growth, Public Affairs, Legal and, if necessary, external developers.

- if the Recipient Body's indicates that the allegations are unsubstantiated and/or unrelated to the matters authorized under the Policy, the case will be closed and the Whistleblower will be informed by the same Internal Reporting Channel;
- if the Recipient Body indicates that the Internal Report is well founded, in relation to the nature of the Internal Report, in compliance with the provisions regarding the processing of personal data and after verifying the provision of consent by the Whistleblower, the Recipient Body shall communicate the results of the investigations:
 - o to the holder of disciplinary power, for the possible adoption of any appropriate initiative;
 - o to the Whistleblower, by the same Internal Reporting Channel, to whom he provides feedback within three months from the date of transmission of the acknowledgment of receipt of the Internal Report, or in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the Internal Report.

If, following the investigation, proceedings are initiated against a Reported Person, an *ad hoc* Privacy Notice must be provided to him/her.

If the Violation is particularly serious or concerns one or more members of the Management Body, the Recipient Body informs the other members of the Management Body and/or the Board of Statutory Auditors, where appointed, and, where appropriate, informs Atlante's shareholders.

6.6 Monitoring measurement

It is the responsibility of the hierarchical superior of the Reported Person (if any, otherwise the Management Body) to monitor the implementation of the corrective action recommendations issued.

The Recipient Body monitors the implementation of the corrective action recommendations by informing the management body of the relevant developments.

6.7 Data Protection

Personal data - including special categories of data and judicial data - communicated as part of the Internal Report will be processed in compliance with the provisions of the GDPR as better described in the Whistleblowing Privacy Notice (Annex 1) available on the Company's website and at the following link: <https://atlante.integrityline.com/>.

Internal reports cannot be used beyond what is necessary to adequately follow up on them.

The identity of the Whistleblower and any other information from which such identity can be deduced, directly or indirectly, cannot be disclosed without the express consent of the Whistleblower:

- a) to people other than the Recipient Body and other people specifically authorized (this consent must be requested before proceeding with communication to each person other than the people authorized to manage the Reports);
- b) in the context of disciplinary proceedings where the allegation of the disciplinary charge is based on separate and additional investigations other than the Report, even if they are consequent to the

Report. Where disciplinary charge is based, totally or partially, on the Report and knowledge of the identity of the Whistleblower is indispensable for the defence of the Reported Person, the Report can be used for the purposes of disciplinary proceedings only where the Whistleblower expresses consent to the disclosure of his or her identity.

In any case, the Recipient Body is required to deliver to the Whistleblower, or verify that it has been delivered, on behalf of the Data Controller, the Privacy Notice.

As for the cases *a)* and *b)* above, the consent is provided by the Whistleblower in accordance with the consent form provided at Annex 2".

If a recorded voice messaging system is used for the Internal Reporting, a consent shall be required for documenting the Internal Reporting by recording on the Whistleblowing Platform. In the event of a transcription, the Whistleblower may verify, rectify or confirm the content of the transcription through his or her signature.

If the Internal Report is made orally during a meeting with the Recipient Body, the Internal Report is documented by recording on a device suitable for storage and listening **or** by drafting full meeting minutes (the Whistleblower may verify, rectify and confirm the minutes of the meeting by signing). Any recording of the meeting is subject to the Whistleblower's consent, which is collected before the beginning of the meeting with the relevant form (Annex 3) and the provision of the Privacy Notice (Annex 1) and this Whistleblowing Policy. The recording of the meeting is not mandatory for the purpose of the collection of the Report. If the Whistleblower does not provide his or her consent for the recording of the meeting, the Report is included in the minutes of the meeting (whose content may be verified, rectified or confirmed by the Whistleblower with his or her signature).

Personal data that is clearly not useful for the processing of a specific internal report, where possible, is not collected or, if collected accidentally, is deleted immediately.

The exercise the rights referred to in articles 15-22 of the GDPR from the Reported Person or any other data subject can be delayed, limited or excluded if this could result in an effective and concrete prejudice to the confidentiality of the identity of the Whistleblower. Such reasonable delay, limitation or exclusion must be communicated to the relevant data subject without undue delay, unless such communication might jeopardise the purpose of the limitation, for the time and within the limits in which this constitutes a necessary and proportionate measure, considering the fundamental rights and legitimate interests of the data subject. In such cases, the data subject's rights may also be exercised through the *Garante per la Protezione dei Dati Personali* (namely, the Italian Data Protection Supervisory Authority) pursuant to Article 160 of the Personal Data Protection Code (namely, Legislative Decree no. 196/2003). In such cases, the *Garante per la Protezione dei Dati Personali* shall inform the data subject that the necessary checks or a specific review has been carried out, as well as of the data subject's right to lodge a judicial remedy.

6.8 Record keeping of the Internal Reports

The Recipient Body keeps records of every Internal Report received, in compliance with the confidentiality requirements provided in this Policy. Reports shall be stored for no longer than necessary and proportionate

to comply with the requirements imposed by European and Italian regulations, in compliance with the confidentiality obligations set out in article 12 of Italian Legislative Decree 24/2023 and the principle of limitation of conservation of five years referred to in privacy legislation.

In case the Report is supported by a recorded voice message, the Recipient Body has the right to document the oral reporting in one of the following ways:

- (a) by downloading the message in a durable and retrievable form; or
- (b) through a complete and accurate transcript of the message. The Recipient Body will offer the Whistleblower the opportunity to check, rectify and agree the transcript of the message by signing it.

In case the Report is made through an oral communication, the Recipient Body has the right to document the oral reporting in the form of accurate minutes of the conversation. The Recipient Body will offer the Whistleblower the opportunity to check, rectify and agree the minutes of the conversation by signing them.

7. EXTERNAL REPORT

If the Whistleblower:

- reports that the Internal Reporting Channel implemented by the Company is not active or, even if activated, is not compliant with the provisions of art. 4 of Italian Legislative Decree 24/2023;
- has already made an Internal Report and this has not been followed up within the expected deadlines; or
- has reasonable grounds to believe that, if he or she were to submit an Internal Report, it would not have an effective follow-up or that the Internal Report itself could entail the risk of Retaliation;
- has reasonable grounds to believe that the Violation may represent an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the Recipient Body is in a conflict of interest (for example, in the event that the Report concerns a Violation committed by the Recipient Body);
- is the Recipient Body,

the Whistleblower may submit an External Report to the National Anti-Corruption Authority for Italy (ANAC), in written form, through the IT platforms or other means implemented by the ANAC, or in oral form, through the telephone line and/or recorded voice messaging system implemented by the national body/authority. The ANAC must guarantee maximum confidentiality of the identity of the Whistleblower, the Reported Person and the person otherwise mentioned in the Report, as well as the content of the Report and the related documentation.

The provisions of this paragraph do not apply in the case of reports concerning violations other than those indicated in letters a) – e) of § 5.1.

8. PUBLIC DISCLOSURE

A Whistleblower may submit a Public Disclosure if:

- has previously made an Internal Report and an External Report or has directly made an External Report under the conditions and with the methods established by the articles. 4 and 7 of Italian Legislative Decree 24/2023 which was not followed-up within the terms established by the articles. 5 and 8 of Italian Legislative Decree 24/2023 (*i.e.* within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the Report, or within six months in the case of an External Report if there are justified and motivated reasons); or
- has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the External Report may entail the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the case, such as those in which evidence may be hidden or destroyed or in which there is well-founded fear that those who received the External Report may be colluding with the author of the Violation or involved in the Violation itself.

The provisions of this paragraph do not apply in the case of reports concerning violations other than those indicated in letters a) – e) of § 5.1.

9. PROTECTION MEASURES

Protection of the Whistleblower

The protection measures apply in the following cases:

- a) if at the time of the Report or complaint to the judicial or accounting authority or of the Public Disclosure, the Whistleblower had reasonable grounds to believe that the Information on the Violations reported, disclosed publicly or reported was true and fell within the scope objective (§ 5.1 *What to Report*);
- b) if the Report or Public Disclosure was carried out according to the methods indicated in this procedure;
- c) following the reporting to the judicial or accounting authority or anonymous Public Disclosure, the Whistleblower was subsequently identified and/or suffered Retaliation.

MEASURE	DESCRIPTION
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PROHIBITION OF RETALIATORY ACTS	The ban is provided for by art. 17 of the Italian Legislative Decree 24/2023, which is intended to be fully referred to here. ⁴ Acts undertaken in violation of this prohibition are void.
PROTECTION FROM RETALIATORY ACTS	Individuals who have suffered Retaliation have the right to report it to ANAC.
CONFIDENTIALITY	Confidentiality is provided for by art. 12 of the Italian Legislative Decree 24/2023, which is intended to be fully referred to here.

Protection of the Reported Person

The Reported Person is protected with regard to the confidentiality of the Reports, reports to the judicial or accounting authority or Public Disclosure concerning them and any investigations carried out and the protection of the same from any Reports, reports to the judicial or accounting authority or Disclosures Retaliatory and/or defamatory public statements (Protection).

For this purpose, as indicated in the following § 9 *Disciplinary System*, defamatory or slanderous Reports, reports to the judicial or accounting authority or Public Disclosures which could give rise to civil and/or criminal liability of the Whistleblower are strictly prohibited.

10. DISCIPLINARY SYSTEM

The establishment of disciplinary proceedings against the person responsible is envisaged in case of violation of this Policy and, pursuant to art. 21 of Italian Legislative Decree 24/2023, they may be initiated when the Company ascertains that:

- i. a Violation has been committed;
- ii. Retaliation has been committed;
- iii. the Report was obstructed or an attempt was made to obstruct it;
- iv. violation of confidentiality as per art. 12 of Italian Legislative Decree 24/2023;
- v. the Whistleblower has submitted a Report, Public Disclosure or complaint to the judicial authority with malice or gross negligence;

⁴ The Art. 17 co. 1 "The entities or persons referred to in Article 3 cannot suffer any retaliation" refers to:

- a) the Whistleblower;
- b) the Facilitators;
- c) people from the same working context as the Whistleblower who are linked to them by a stable emotional or kinship bond within the fourth degree;
- d) the Whistleblower's work colleagues who work in the same work context as the Whistleblower and who have a regular and current relationship with said person;
- e) entities owned by the Whistleblower or for which the same people work, as well as entities that operate in the same working context as the aforementioned people.

- vi. the verification and analysis of the Internal Reports received was not carried out.

In case of Violation due to significant illicit conduct pursuant to Italian Legislative Decree 231/2001, or violations of the OMCM 231, the disciplinary proceedings established will follow what is provided for in OMCM 231 (§ 15).

The criminal and civil liability of the Whistleblower or whistleblower who submits unfounded Reports, Public Disclosures or reports to the judicial authorities with malice or gross negligence remains unaffected.

In particular, when the criminal liability of the Whistleblower or complaint for defamation or slander crimes is ascertained, even with a first degree sentence, or civil liability, for the same reason, in cases of wilful misconduct or gross negligence, the measures of protection are not guaranteed and the Whistleblower or whistleblower is subject to a disciplinary sanction for the protection of the Company and the Reported Person as well as compensation initiatives.

Subject to art. 20 Italian Legislative Decree 24/2023, the Whistleblower shall not incur liability when he or she discloses or disseminates Information on Violations covered by the obligation of secrecy (except that relating to classified information, medical or legal secret and court decisions) relating to the protection of copyright or the protection of personal data or discloses or disseminates Information about Violations that offend the reputation of the Reported Person, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the Violation, to the extent that the behaviors, acts or omissions above were strictly necessary to disclose the Violation.

As part of the disciplinary proceedings, the identity of the Whistleblower cannot be disclosed, where the dispute of the disciplinary charge is based on separate investigations further than the Report, even if consequent thereto. If the dispute is based, totally or partially, on the Report and knowledge of the identity of the Whistleblower is essential for the defense of the accused, the Report may be used for the purposes of disciplinary proceedings only in the presence of the express consent of the Whistleblower to the disclosure of their identity. The Recipient Body will be required to:

- ❖ verify the presence of consent / to acquire the written consent of the Whistleblower using the form attached to the Reporting Information (Annex 2);
- ❖ communicate in writing to the Whistleblower the reasons for disclosing the confidential data.

The Company, through the bodies and functions specifically appointed for this purpose, takes steps to impose, with coherence, impartiality and uniformity, sanctions proportionate to the respective violations of this procedure.

10.1 Employees and Directors

Failure to comply with and/or violate the rules of conduct indicated by this procedure by the Company's employees/directors constitutes failure to fulfill the obligations deriving from the employment relationship and gives rise to the application of disciplinary sanctions.

The sanctions will be applied in compliance with the provisions of the law and collective bargaining and will be proportionate to the gravity and nature of the facts.

The investigation of the infractions, the management of disciplinary proceedings and the imposition of sanctions remain the responsibility of the Company's employees/staff and delegated for this purpose.

Violations of this procedure by members of the Company's corporate bodies must be communicated to the Management Body, who will take appropriate initiatives in accordance with the law.

9.2 Third Parties

Any behavior carried out by Third Parties in violation of the provisions of this procedure may also lead to the termination of the contractual relationship, without prejudice to any request for compensation by the Company if damages resulted from such behavior.

Annex 1 – Whistleblowing Privacy Notice

Atlante S.r.l., NHOA Energy S.r.l. and Free2Move eSolutions S.r.l. pursuant to Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data (the “GDPR”) and the Whistleblowing policy, wish to inform the whistleblower (“**Whistleblower**”), as well as those people whose personal data reported in a Report (“**Reported Persons**”) about how personal data will be processed in reporting alleged facts and breaches (“**Report**”) in the framework of the management of the internal reporting procedures and channels.

Any term that is not expressly defined in this Privacy Notice shall be interpreted in light of the definitions laid down in the Whistleblowing Policy.

This Privacy Notice does not cover data processing underlying "external reports" pursuant to Legislative Decree no. 24/2023 as well as any reports sent via other reporting channels.

For sake of clarity, Joint Controllers pool resources for the management and analysis of Reports.

Each Joint Controller is responsible for addressing any Reports referring violations attributable to its organisation in accordance with its own Whistleblowing Policy and the applicable law.

Joint Controllers

Pursuant to Article 26 of GDPR, the following companies act jointly as data controllers (hereinafter jointly referred as the “**Joint Controllers**”):

- ❖ Atlante S.r.l., with its registered office in Milano, Piazzale Lodi 3, Tax code and VAT code 12023950962 e-mail ethics-compliance@atlante.energy;
- ❖ NHOA Energy S.r.l. with its registered office in Milano, Piazzale Lodi 3, Tax code and VAT code 09315030966, e-mail ethics-compliance@nhoa.energy;
- ❖ Free2move Esolutions S.p.A. with its registered office in Milano, Piazzale Lodi 3,, Tax code and VAT code 11479180967, e-mail ethics-compliance@f2m-esolutions.com.

Types of data and means of processing

The personal data that the Joint Controllers process are the personal information relating to the Whistleblower, the Reported Person and any person involved or connected to relevant surrounding circumstances described in the Report sent through the whistleblowing platform or any other reporting channel indicated in the Whistleblowing Policy.

The personal data collected and processed are those communicated in the Report and may include, by way of example, the Reported Person identification and contact data, job title, financial information, and in some cases, where necessary, also data belonging to special categories pursuant to the Regulation. In certain instances, recordings of meetings and voice recordings within the internal reporting channel will be processed as well.

The provision of the personal data is voluntary and the Whistleblower shall provide only the data necessary to describe and ascertain the facts and possible violations, without communicating any personal data that is not relevant or necessary.

The personal data will be processed using electronic or paper means, strictly and exclusively for the purposes below specified.

Purposes of processing and applicable legal bases

The personal data of the data subjects are processed for the purposes related to the management of Reports as set out in the Whistleblowing Policy, including the purposes of ascertaining the facts that are included in the Reports, the proper conduct of internal investigations and the adoption of consequent measures, and to fulfil the obligations provided for by law.

The legal basis for this processing is the need to fulfil a legal obligation to which the Joint Controllers are subject, including but not limited to Legislative Decree no. 24/2023 and Legislative Decree no. 231/2001. The Joint Controllers rely also on their legitimate interest to receive and handle Reports regarding subjects not expressly covered by the above mentioned laws but in any case which are consistent with the spirit of these laws.

The processing of the Data is **mandatory** in order to pursue the purposes relating to the handling of Reports. Without prejudice to the right of the Whistleblower to remain anonymous, failure to provide the data does not allow the Whistleblower to submit a Report and have it analysed.

In addition, personal data contained in the Reports may be processed by the Joint Controllers for preserving the integrity of their assets and in detecting and preventing irregularities as well as avoiding damages and liability risks.

The legal basis for this processing is the underlying Joint Controllers' legitimate interest.

The processing of special categories of data shall only be carried out if, depending on the circumstances, it concerns the personal data of the data subject made manifestly public by the data subject himself or if it is necessary to ascertain, exercise or defend a right of the Joint Controllers.

The identity of the Whistleblower and any other information from which such identity can be deduced, directly or indirectly, cannot be disclosed without the express consent of the Whistleblower:

- a) to people other than the Recipient Body and other people specifically authorized;
- b) in the context of disciplinary proceedings where the allegation of the disciplinary charge is based on separate and additional investigations other than the Report, even if they are consequent to the Report. Where disciplinary charge is based, totally or partially, on the Report and knowledge of the identity of the Whistleblower is indispensable for the defence of the Reported Person, the Report can be used for the purposes of disciplinary proceedings only where the Whistleblower expresses consent to the disclosure of his or her identity.

If a recorded voice messaging system is used for the Internal Reporting, a consent shall be required for documenting the Internal Reporting by recording on the Whistleblowing Platform. In the event of a

transcription, the Whistleblower may verify, rectify or confirm the content of the transcription through his or her signature.

If the Internal Report is made orally during a meeting with the Recipient Body, the Internal Report is documented by recording on a device suitable for storage and listening **or** by drafting full meeting minutes (the Whistleblower may verify, rectify and confirm the minutes of the meeting by signing). Any recording of the meeting is subject to the Whistleblower's consent, which is collected before the beginning of the meeting. The recording of the meeting is not mandatory for the purpose of the collection of the Report. In the event that the Whistleblower does not provide his or her consent for the recording of the meeting, the Report is included in the minutes of the meeting (whose content may be verified, rectified or confirmed by the Whistleblower with his or her signature).

Personal data that is clearly not useful for the processing of a specific internal report, where possible, is not collected or, if collected accidentally, is deleted immediately.

Data Recipients and transfers

Joint Controllers share personal data by and with several entities, which include:

- ❖ external providers of reporting channels;
- ❖ IT service providers;
- ❖ external suppliers and consultants (e.g. cloud computing suppliers, legal consultants);
- ❖ Joint Controllers' employees and other personnel / persons working under contract on their behalf that are expressly authorised under the applicable law;
- ❖ third-party data processors that work on Joint Controllers' behalf (including NHOA Corporate S.r.l.);
- ❖ auditing firms and companies;
- ❖ members of the Supervisory Bodies of the Joint Controllers appointed according to Legislative Decree 231/2001;
- ❖ where requested, the competent courts;
- ❖ where requested, law enforcement agencies (including the police);
- ❖ where requested, public administrations and regulatory authorities.

All these entities act as autonomous data controllers or have been authorised by the Joint Controllers where they act on its behalf (as data processors).

For sake of clarity, Joint Controllers pool resources for the management and analysis of Reports.

Each Joint Controller is responsible for addressing any Reports referring violations attributable to its organisation in accordance with its own Whistleblowing Policy.

In any case, the identity of the Whistleblower and any information from which the identity of Whistleblower may be directly or indirectly deduced will not be disclosed to anyone beyond the authorised Joint Controllers'

staff competent to receive or follow up on Reports, without the Whistleblower explicit consent or, where this is not requested, in accordance with the limits and the appropriate safeguards under any applicable law.

The Joint Controllers reserve the right to transfer your personal data to third countries. Transfers of data outside the European Economic Area are subject to a special regime under the GDPR, and will only be made to countries that ensure an adequate level of protection of personal data, on the basis of an adequacy decision by the European commission or where adequate safeguards have been adopted (including the standard contractual conditions provided by the European commission), provided that the data subjects have effective rights of action and remedies.

Data retention

Personal data will be stored in compliance with the applicable laws, and in any case for a period of time not exceeding what is necessary for the Joint Controllers to achieve the purposes for which they are processed in accordance with the Whistleblowing Policy.

Personal data which are manifestly not relevant for the handling of a specific Report should not be collected and, if accidentally collected, will be deleted without undue delay.

The criteria for determining the data retention period take into account the lawful processing period and applicable laws (for example, managing the investigation, concluding the activity of defining the Report, adopting the relevant measures, and complying with relevant applicable law) and will not exceed five years from the end of the proceedings following a Report.

The personal data may be stored for a longer period than the one originally planned, in the event of any disputes before or requests by the relevant authorities or courts.

The personal data will be disposed of in a secure manner when it is no longer needed.

Data subjects' rights

Data subjects may exercise the rights provided under GDPR, obtaining from Joint Controllers:

- ❖ the confirmation as to whether or not their personal data are being processed, and, where that is the case, access to the personal data, as provided by Article 15 of GDPR (Right to access);
- ❖ the rectification of their inaccurate personal data or integration of incomplete personal data, as provided by Article 16 of GDPR (Right to rectification);
- ❖ the erasure of their personal data, in accordance with the reasons described in Article 17 of GDPR (Right to erasure);
- ❖ the restriction of processing, when one or more of the cases provided by Article 18 of GDPR (Right to restriction);
- ❖ the personal data concerning them, which have been provided to the Joint Controllers, in a structured, commonly used and machine-readable format and have the right to transmit those data to another controller from the controller to which the personal data have been provided pursuant to Article 20 of GDPR (Right to data portability).

- ❖ the objection, on grounds relating to their particular situation, at any time to processing of personal data concerning them as provided under Article 21 of GDPR (Right to object).

The data subjects have the right to withdraw the consent to the processing of his or her personal data (if this was given) at any time, without prejudice to the lawfulness of the processing based on consent before its withdrawal.

Rights above can be exercised by sending an e-mail to the following address privacy@nhoa.energy.

The exercise of the rights referred to above from any data subject can be delayed, limited or excluded if this could result in an effective and concrete prejudice to the confidentiality of the identity of the Whistleblower. Such reasonable delay, limitation or exclusion must be communicated to the relevant data subject without undue delay, unless such communication might jeopardise the purpose of the limitation, for the time and within the limits in which this constitutes a necessary and proportionate measure, taking into account the fundamental rights and legitimate interests of the data subject. In such cases, the data subject's rights may also be exercised through the *Garante per la Protezione dei Dati Personali* (namely, the Italian Data Protection Supervisory Authority, hereinafter defined as the "**Garante**") pursuant to Article 160 of the Personal Data Protection Code (namely, Legislative Decree no. 196/2003). In such cases, the Garante shall inform the data subject that the necessary checks or a specific review has been carried out, as well as of the data subject's right to lodge a judicial remedy.

Joint Controllers may request further information before processing requests if it needs to verify the identity of the individual who does the submission.

Data subjects will not have to pay a fee to access their personal data (or to exercise any of the other rights). However, subject to the applicable law, Joint Controllers reserve the right to charge data subjects a reasonable fee if the request is clearly unfounded or excessive or may refuse to comply with the request(s).

Without prejudice to any other administrative or judicial remedy, the data subjects shall also have the right to lodge a complaint with a supervisory authority, in particular in the Member State of their habitual residence, place of work or place of the alleged infringement (as for Italy, the Garante – further information is available on the website [http://www.garanteprivacy.it./](http://www.garanteprivacy.it/)), if they consider that the processing concerning them is done in violation of GDPR. Further information about the supervisory authorities is available on the website https://edpb.europa.eu/about-edpb/about-edpb/members_en.

In any case, Joint Controllers are interested in being informed of any grounds for complaint and invites any data subject to use the above mentioned contact channels before referring to a supervisory authority, so as to be able to prevent and resolve any disputes in a friendly and timely manner, with the utmost courtesy, seriousness and discretion.

Annex 2 – Consent form for the disclosure of the Whistleblower's identity

[name, surname, tax code, date of birth, role in the company], hereinafter referred to as the "**Whistleblower**" expressly gives his / her consent to disclose his / her identity and any other information from which such identity can be deduced directly or indirectly in relation to Report no. [report number, if any].

The Whistleblower expressly acknowledges to have been provided with the Whistleblowing Policy and the Privacy Notice and to have understood his / her rights and obligations therein.

Place:

Date:

The Whistleblower

The Whistleblower declares and acknowledges to have been informed and to have understood that the disclosure of his / her identity occurs in the context of disciplinary proceedings which is based, totally or partially, on his / her Report and the disclosure of his / her identity is indispensable for the defence of the reported person.

Place:

Date:

The Whistleblower

Annex 3 – Consent form for voice recording of the meeting

[TO BE SIGNED **BEFORE** THE MEETING]

[name, surname, tax code, date of birth, role in the company], hereinafter referred to as the "**Whistleblower**" expressly gives his / her consent to the recording the meeting.

Details of the meeting

Place:

Date:

Person(s) in charge of the Recipient Body: [name, surname, tax code, date of birth, role in the company]

Means of registration: [e.g. GC's Iphone]

Report no. (if any):

The Whistleblower expressly acknowledges to have been provided with the Whistleblowing Policy and the Privacy Notice and to have understood his / her rights and obligations therein and expressly **provide his / her consent** to record this meeting (as described above) on a device suitable for storage and listening.

The Whistleblower

The person(s) in charge of the Recipient Body



CONTACT US

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