Whistleblowing procedure

Summary

1. Premises and purpose of the procedure

Amilon S.r.l. (hereinafter, "**Amilon**" or "**Company**") intends to promote a corporate culture characterised by virtuous conduct, ensuring a working environment in which it is possible to report in good faith any illegal conduct within the workplace[1], recognising to this end the importance of adopting a specific procedure governing such reports (hereinafter, "**Procedure**"), in accordance with Legislative Decree no. 24 of 10 March 2023 (hereinafter, the "**Whistleblowing Decree**").

The purpose of the Procedure is to provide its recipients, as specified in the following paragraph, who intend to report an offence or anomaly (hereinafter the "**Reporting Person**"[2]), with clear operational guidelines on the subject matter, content and methods of transmission of written or oral communications of information on breaches (as defined in Article 2, paragraph 1, letter c) of the Whistleblowing Decree; hereinafter the "**Reports**").

Amilon prohibits and discourages any acts of retaliation or discrimination, whether direct or indirect, against anyone who reports potential illegal conduct in good faith, for reasons directly or indirectly related to the Report, and provides for appropriate sanctions within the disciplinary system against anyone who violates the measures protecting the Reporting Person. At the same time, Amilon adopts appropriate sanctions against anyone who makes Reports that prove to be unfounded with intent or gross negligence.

2. Recipients

This Procedure applies to:

- all employees and collaborators of the Company;
- freelancers, independent professionals, consultants, volunteers, trainees (including unpaid ones) who carry out their activities at the Company;
- shareholders and individuals with administrative, management, control, supervisory or representative functions, as well as non-executive members of the corporate bodies of the Company;
- in general, anyone who, although external to the Company, works directly or indirectly on its behalf (e.g. agents, distributors, business partners, etc.).

The Procedure is made available through appropriate means of communication. In particular, it is displayed and made easily visible in the workplace, including on the Company intranet, and is also accessible to those who, although not frequenting the workplace, have a legal relationship with Amilon in the forms mentioned above. To this end, the Procedure is published in a dedicated section of the Company website.

3. Reporting subject

Breaches that can be reported consist of conduct, acts or omissions that harm the public interest or the integrity of the Company, specifically:

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[1] That is, pursuant to Article 2, paragraph 1, letter i) of the Whistleblowing Decree, present or past work or professional activities through which, regardless of the nature of such activities, a person acquires information about breaches and in the context of which they may risk retaliation in the event of reporting or public disclosure or reporting to the judicial or accounting authorities.

[2] That is, pursuant to Article 2, paragraph 1, letter g) of the Whistleblowing Decree, the natural person who reports or publicly discloses information on breaches acquired in the context of their work. It should be noted that reports may also be submitted when information on alleged breaches has been acquired during the selection process or other pre-contractual stages, during the probationary period or after the termination of the relationship (provided that the Reporting Person became aware of it during the relationship itself).

- unlawful conduct relevant pursuant to Legislative Decree 231/2001;
- illicits falling within the scope of European Union or national legislation, or national legislation implementing European Union legislation on public procurement; services, financial products and markets and the 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 private life and personal data and security of network and information systems;
- acts or omissions that harm the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union ("**TFEU**"), such as fraud and corruption;
- acts or omissions relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of EU competition and state aid rules and corporate tax rules;
- acts or conduct which undermine the object or purpose of the provisions of European Union acts in the areas mentioned above, such as abusive practices aimed at undermining fair competition.
- other administrative, accounting, civil or criminal offences

4. Content of the Report

The Reporting Person must provide all information necessary to enable the competent individuals to carry out the necessary and appropriate internal checks and investigations to verify the validity of the reported facts.

To this end, the Report must contain the following information:

- a clear and complete description of the facts referred to in the Report;
- if known, the circumstances of time and place in which the facts were committed, or suspicions regarding breaches that, based on concrete evidence, could be committed;
- if known, the personal details or other information (such as job title and department) that allow the person(s) to whom the breach is attributed to be identified;
- the names of any other person who can report on the facts reported;
- any third parties involved or potentially harmed;
- information regarding any conduct aimed at concealing the breaches;
- any other information that may provide useful feedback on the existence of the reported facts.

Any Reports made without including one or more of the above elements will only be taken into consideration if they are sufficiently detailed to allow for effective verification, if necessary through dialogue with the Reporting Person and/or the third parties indicated in the Report.

Generic Reports, mere "rumours" or "hearsay" and personal complaints and claims will not be considered relevant. Reports must be made in a disinterested manner and in good faith. Reports related to the personal interests of the Reporting Person, which relate exclusively to their individual employment/collaboration relationship, are not permitted. Reports concerning discrimination between colleagues and interpersonal conflicts between Reporting Person and another worker are therefore excluded.

The Company also agrees to receive anonymous Reports, i.e. Reports that do not contain any information that could identify the Reporting Person, provided that they are adequately detailed and documented, although this may make it more difficult to verify and/or ascertain the facts in the Report.

5. Reports via internal channel

5.1 Reports handlers

The recipients of the Reports are the following individuals, who have the necessary skills to manage them and have been specifically appointed for this purpose (hereinafter, the "**Handler(s)**")[3]:

- Mario Brocca (external person),
- Andrea Angelo Verri (internal person, CEO).

In performing his duties, the Handler shall carry out the following activities:

1) provide the Reporting Person with confirmation that the Report has been accepted within 7 (seven) days of receipt;
2) maintain communication with the Reporting Person;
3) follow up on the Report received in an appropriate manner;
4) provides feedback to the Reporting Person within 3 (three) months.

Where the Report is anonymous, the activities referred to in points 1), 2) and 4) may not be carried out as they are impossible

5.2 Reporting methods

Reports may be made in writing or verbally.

In order to manage **written Report**, the Company has set up two internal reporting channels:

1) The first is an IT channel consisting of the "MyWhistleblowing" portal (hereinafter, the "**Portal**"), available at the following link: https://private.mygovernance.it/mywhistleblowing/amilon/30220. The methods for using Portal are explained in a specific tutorial, which can be found on Portal itself. Reports submitted through this channel are reviewed by both of the Handlers specified above.
2) The second channel consists of sending the Reports by ordinary mail to the Company's registered office: via Natale Battaglia n. 12, 20127 - Milano. In this case, the Reporting Person is requested to proceed as follows:
   - place his/her personal details and a photocopy of his/her identity document in a first envelope, if he/she does not wish to remain anonymous;
   - place the Report in a second envelope;
   - place both envelopes in a third sealed envelope marked: "CONFIDENTIAL TO [name(s) of the Handler(s)] IN THEIR CAPACITY AS WHISTLEBLOWING HANDLER(S)".

The receiving office shall immediately forward the envelope to the Handler(s) indicated therein, without inspecting its contents. If a Report is received by a person other than the Handler, the recipient shall forward the Report to the Handler within 7 (seven) days of receipt. When forwarding the Report received, the recipient must specify that they are not the Reporting Person themselves.

Verbal Reports are handled through an additional channel:

3) the third channel, at the request of the Reporting Person, consists of a direct meeting with the Handler, arranged by the latter within a reasonable period of time.

[3] A person formally appointed by the Company who meets the requirements of professionalism, impartiality and integrity and is able to guarantee the confidentiality of the information acquired in the course of their duties. The Handler is adequately trained in matters relating to whistleblowing.

It is understood that the Reporting Person may also submit the Report to only one of the Handlers listed above.

5.3 Report management

Within seven (7) days of receiving the Report, the Reporting Person, if identified, will be sent confirmation that the Report has been taken on board.

The Handler will then assess whether the Report meets the essential requirements to be considered admissible and, if so, grant the Reporting Person the protections provided for by law.

To this end, the Handler will take into consideration:

- manifest groundlessness due to the absence of factual elements capable of justifying investigations;
- the evident absence of sufficiently detailed content (e.g. inappropriate or irrelevant documentation), which does not allow for the understanding or verification of the facts;
- the subject matter of the Report, which must fall within the scope of the Whistleblowing Decree.

If the Report is deemed inadmissible, the Handler may proceed to archive it, including the reasons for doing so, and notify the Reporting Person.

If, on the other hand, the Report is deemed admissible, a specific investigation phase will be initiated.

To carry out the investigation, the Handler may

- start a dialogue with the Reporting Person, requesting clarifications, documents and further information, and
- obtain documents and records from other departments of the Company and avail themselves of their support, as well as involve third parties through hearings and other requests,

always taking care not to compromise the confidentiality of the Reporting Person and the person reported, and ensuring in all cases that potential conflicts of interest are avoided.

The preliminary investigation phase concludes with the drafting of a specific document, which formalizes the context of the Report, the verification activities carried out and the related results/observations obtained, as well as the actions to be taken (hereinafter, the "Document").

Regardless of the outcome of the investigation, the Reporting Person must be provided with feedback on the Report within 3 (three) months of delivery of the acknowledgement of receipt of the Report (or, in the absence of such acknowledgement, within 3 (three) months of the expiry of the 7 (seven) day period from the submission of the Report). In this response, the Handler shall inform the Reporting Person of the validity of the facts reported and of any measures taken or to be taken. However, if the internal investigation has not yet been completed, the response shall not disclose any information to the Reporting Person where this could affect the ongoing investigation or prejudice against the rights of third parties. In the latter case, the Reporting Person will receive further and subsequent communication containing the final outcome of the investigation once it has been completed.

5.4 Report outcome

*** Positive outcome – Breach is confirmed**

If, following the investigation, the breach is confirmed:

- the Handler shall communicate the outcome of the investigation to the hierarchical superior of the perpetrator of the violation and to the head of the Human Resources department, sharing the Document, so that appropriate action can be taken, unless the person subject to the Report is the hierarchical superior (in this case, the Chief Executive Officer shall directly define the subsequent actions). In the event of Reports concerning the Chief Executive Officer, the Handler shall immediately notify the Board of Auditors/statutory auditor and, failing that, the majority shareholders;

- the Chief Executive Officer or, where the latter is involved in the Report, the majority shareholders, with the support of the head of the Human Resources department, shall decide on the adoption of disciplinary measures compatible with the relationship existing with the person subject to the Report and, if necessary, file a complaint against the person reported, after consulting with the Company's legal contact.

***** Insufficient outcome – Breach cannot be verified

If, following verification, it is not possible to ascertain the breach, the Handler shall simply archive the Report in the manner indicated in paragraph 6 below.

***** Negative outcome – Breach is unfounded, false or opportunistic

If, following verification, the breach results unfounded, false or opportunistic:

- the Handler shall communicate the outcome of the investigation to the Chief Executive Officer and the head of the Human Resources department, attaching the relevant Document for the assessment of appropriate actions to be taken against the Reporting Person;
- where the Reporting Person has acted in bad faith or with gross negligence, the Company shall decide on measures compatible with the relationship with the Reporting Person.

In any case, the results of all Reports received are included in an ad hoc reporting[4] that will be sent periodically to the Board of Directors.

6. Storage and retention periods

Reports and related documentation must be duly registered by the Handler and subsequently archived in electronic and/or paper format (in particular, those submitted by ordinary mail or orally), protected by appropriate security measures. The files shall be kept in a special record, organised on an annual basis and in separate sections according to the method of submission of the Report, as well as according to the outcome of the same (positive, negative or insufficient).

Reports will be kept for the time necessary to process the specific Report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, unless legal or disciplinary proceedings are initiated as a result of the Report itself. In this case, the data will be kept for the entire duration of the proceedings, until their conclusion and the expiry time limits for bringing any legal action.

When, at the request of the Reporting Person, the Report is made orally in a direct meeting with the Handler, the contents of the meeting, subject to the consent of the Reporting Person, are documented in a minute that can be verified, corrected and confirmed with the signature of the Reporting Person.

7. ANAC external reporting channel

The Reporting Person may submit a Report through the specific channel set up by the Italian National Anti-Corruption Authority ("**ANAC**") (hereinafter, "**External Report**"), in the following cases:

- has already made a Report through the channel set up by the Company, but no action has been taken;
- has reasonable grounds to believe that, if they made an internal Report, it would not be followed up effectively or that the Report itself could lead to retaliation;
- believes that the breach could constitute an imminent or obvious danger to the public interest.

[4] In addition to the results of the Reports, the reporting contains information on the number of Reports received, the number of Reports handled and the results of the analyses carried out, including the adoption (or non-adoption) of disciplinary measures. This reporting is prepared in a manner that guarantees the anonymity of the data subjects.

ANAC guarantees, including through the use of encryption tools, the confidentiality of the identity of the Reporting Person and of the people involved in the External Report.

The External Report is acquired by ANAC through the channels specifically set up for this purpose:

- IT platform dedicated to written External Reports;
- telephone line/recorded voice messaging system dedicated to oral External Reports;
- meetings scheduled within a reasonable time frame.

ANAC, through specifically trained staff from the Office for the Supervision of Reports by Reporting Person, provides information on the use of the external reporting channel, referring to the contents of the Guidelines[5] and any subsequent guidance documents.

8. Protection and liability of the Reporting Person

8.1 Confidentiality obligations regarding the identity of the Reporting Person and exemption from the right of access to the Report

Amilon guarantees the utmost confidentiality of the identity of the Reporting Person, the person reported and any other individuals mentioned in the Report, as well as the content of the Report and related documentation, using criteria and methods of communication suitable for protecting the identity of such individuals, also to ensure that the person making the Report is not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties unrelated to the Report management process governed by this Procedure.

The identity of the Reporting Person and any other information from which his/her identity can be inferred, directly or indirectly, shall not be disclosed without the express consent of the Reporting Person. Furthermore, as provided for in Article 12 of the Whistleblowing Decree:

a) in criminal proceedings, the identity of the Reporting Person is covered by secrecy in the manner and within the limits provided for by Article 329 of the Italian Code of Criminal Procedure;

b) in proceedings before the Court of Auditors, the identity of the Reporting Person may not be disclosed until the preliminary investigation has been completed;

c) in disciplinary proceedings, the identity of the Reporting Person shall not be disclosed if the disciplinary charge is based on findings that are separate and additional to those contained in the Report, even if they are consequential to it. If, on the other hand, the disciplinary charge is based, in whole or in part, on the Report and knowledge of the Reporting Person identity is essential for the defense of the reported party, the Report may be used for disciplinary proceedings only with the express consent of the Reporting Person to the disclosure of his/her identity.

The Reporting Person shall be notified in writing of the reasons that led to the disclosure of confidential data, in the case referred to in letter c), second sentence, and when the disclosure of the Reporting Person identity and information is also necessary for the defense of the person involved.

Any sharing of the Report and related documentation with other company departments or external professionals for investigation purposes shall be carried out with the utmost caution, after obscuring any data and information that could reveal, even indirectly, the identity of the Reporting Person.

Breach of the confidentiality obligation is a source of disciplinary liability, without prejudice to further forms of liability provided for by law.

[5] Available at the following link: https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing

8.2 Protection measures for Reporting Person

The Reporting Person is entitled to the protection measures described in this paragraph, regardless of the reasons that led him/her to make the Report, provided that the following conditions are met:

- at the time of the Report, he/she had reasonable grounds to believe that the information on the violations reported was true, that it fell within the objective scope of the Whistleblowing Decree and that it was made in compliance with the provisions of the Whistleblowing Decree and the Procedure;
- the retaliatory measures suffered are a consequence of the Report.

The protection measures also apply to the Reporting Person if he/she has subsequently been identified and has suffered retaliation.

It is forbidden to take any direct or indirect retaliatory or discriminatory measures against the Reporting Person, such as, by way of example [6]:

- firing, suspension, or similar;
- demotion or not getting promoted;
- getting a different job, changing workplaces, getting a pay cut, or changing work hours;
- suspension of training or any restrictions on getting it;
- negative performance reviews or references;
- adoption of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or other unfavourable treatment;
- failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- failure to renew or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion in inappropriate lists on the basis of a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a licence or permit;
- request for psychiatric or medical examination.

All waivers and settlements concerning the rights and protections provided for in the Whistleblowing Decree are invalid, unless they are made in the protected forums referred to in Article 2113 of the Italian Civil Code.

Any acts committed in violation of the above prohibition are null.

Alleged reprisals, even if only attempted or threatened, must be reported exclusively to ANAC. Where the Reporting Person proves that he/she has made a Report and has suffered retaliation as a result, the burden

[6] In addition to the cases explicitly mentioned in the Whistleblowing Decree, retaliation may also include demanding results that are impossible to achieve in the manner and within the time frame specified; deliberately negative performance evaluations; unjustified revocation of assignments; repeated rejection of requests (e.g., holidays, leave). The definition of retaliation covers not only cases where retaliation has already occurred, but also those where it has only been “attempted” or “threatened”.

of proof lies with the person who carried out the alleged retaliation. It is the latter who is required to prove that the alleged retaliation is in no way connected to the Report.

In addition to the protection granted to Reporting Person, the above protection measures are also granted to:

- facilitators (those who assist the Reporting Person in the Reporting process, operating in the same working environment and whose assistance must remain confidential);
- subjects who are in the same working environment as the Reporting Person and who are related to him/her by a stable emotional or family relationship within the fourth degree;
- colleagues of the Reporting Person who work in the same working environment and who have a regular and ongoing relationship with him/her;
- entities owned by the Reporting Person, as well as entities operating in the same working environment as the Reporting Person.

However, all the above parties are responsible for proving the link between the retaliation suffered and the Report.

8.3 Reporting Person liability

The protection provided for in the previous paragraph, in the event of reprisals, shall not apply in the event of a judgment, even if not final, against the Reporting Person for criminal liability for the offences of slander or defamation or civil liability for reporting false information intentionally provided with intent or negligence.

Any abuse of the reporting channel, such as Reports that are clearly opportunistic, slanderous or defamatory and/or made for the sole purpose of damaging the reported person or other parties, as well as any other case of improper use or intentional exploitation of the same, are subject to disciplinary sanctions and/or liability in accordance with current legislation, as indicated in paragraph 5.4.

9. Protection of the person involved[7]

In order to avoid prejudicial consequences for the person involved (even if only of a reputational nature) within the working environment in which he/she operates, the confidentiality of his/her identity is guaranteed until the conclusion of the proceedings initiated as a result of the Report, in accordance with the same guarantees provided for the Reporting Person; without prejudice to the provisions of law that require the obligation to disclose the name of the person reported as suspected of being responsible for the violation to the judicial authorities.

The Report is not sufficient to initiate any disciplinary proceedings against the person reported.

If, following preliminary checks, it is decided to proceed with the investigation, the person involved may be contacted by the head of the Human Resources department and will be given the opportunity to provide any necessary clarification.

10. Data protection

Amilon processes personal data related to the management of Reports as data controller in compliance with privacy legislation, including Regulation (EU) 2016/679 ("**GDPR**"), and in accordance with the information notice pursuant to Articles 13 and 14 of the GDPR attached to this Procedure.

10.1 Data minimization and purpose limitation

[7] Pursuant to Article 2.1, letter l) of the Whistleblowing Decree, the term person involved refers to the natural or legal person mentioned in the internal or external Report or in the public disclosure as the person to whom the breach is attributed or as the person involved in the breach reported or disclosed publicly.

Personal Data that is clearly not useful for the management of a specific Report is not collected or, if collected accidentally, is deleted immediately. The processing of Personal Data will be limited to what is strictly necessary to implement the obligations set forth in the Whistleblowing Decree and will be carried out by the Handler (and any other individuals involved in the Report management process) for the sole purpose of managing and following up on Reports.

10.2 Processing authorization

The individuals who manage the Reports are expressly authorized to process the personal data contained therein in accordance with Articles 29 and 32, paragraph 4, of the GDPR and Article 2-quaterdecies of Legislative Decree 196/2003 as amended and supplemented ("**Privacy Code**").

10.3 Rights of data subjects

The Reporting Person and all subjects involved may exercise the rights provided for by the GDPR, including the right to:

- request access to data concerning them and to the information referred to in Article 15 (purpose of processing, categories of personal data, etc.);
- obtain the rectification of inaccurate data or the integration of incomplete data pursuant to Article 16;
- request erasure in the cases provided for in Article 17 if the data controller no longer has the right to process them;
- obtain restriction of processing (i.e. the temporary suspension of processing, with the data being stored only for storage purposes) in the cases provided for in Article 18 of the GDPR.

Pursuant to Article 2-undecies of the Privacy Code, the rights referred to in Articles 15 to 22 of the GDPR cannot be exercised if their exercise could result in actual and concrete harm to the confidentiality of the Reporting Person identity. In this case, the rights in question may be exercised through the Data Protection Authority (in accordance with the procedures set out in Article 160 of the Privacy Code), which shall inform the data subject that it has carried out all necessary checks or has conducted a review, as well as of the data subject's right to lodge a judicial appeal.

11. Disciplinary system

Failure to comply with the principles and rules contained in this Procedure will result in the disciplinary sanctions provided for in the applicable national collective labor agreement.

Specifically, effective and proportionate sanctions will also be adopted against those who violate the protection of the identity of the Reporting Person, as well as those who, with intent or gross negligence, make unfounded Reports.

INFORMATION NOTICE

PURSUANT TO ARTICLES 13 AND 14 OF REGULATION (EU) 2016/679 ("GDPR") – WHISTLEBLOWING

Below is information regarding the processing of personal data in the context of the management of reports of unlawful conduct or breaches referred to in the Legislative Decree no. 24 of 10 March 2023 ("**Whistleblowing Decree**") ("**Report(s)**") made by individuals identified in Article 4, paragraph 2 of the Whistleblowing Decree ("**Reporting Person**") through the channels and methods provided for in the "Whistleblowing Procedure" ("**Procedure**"), which is managed by individuals with the necessary expertise in the field ("**Handler**").

As indicated in the Procedure, Amilon has provided for various channels for Reports:

a) through a specific platform or by ordinary mail, for written Reports;

b) through a direct meeting with the Handler, for oral Reports.

1. Identity and contact details of the data controller

The data controller is **Amilon S.r.l.** (hereinafter, "**Amilon**" or "**Controller**"), TAX ID and VAT number 05921090964, with registered office in via Natale Battaglia n. 12, 20127 Milano, email address privacy@amilon.eu.

2. Contact details of the Data Protection Officer (DPO)

The DPO can be contacted at the following email address: dpo-ext@amilon.eu.

3. Categories and source of data processed

- Data processed: common data (e.g. name, surname, job title) of the Reporting Person, the person subject of the Report and any third parties mentioned therein, as well as any other information useful to verify the facts reported (hereinafter, "**Data**").
- Source of Data: the Data of the Reporting Person are provided directly by the Reporting Person; the Data of the person subject of the Report or of third parties are provided by the Reporting Person in the Report and during the investigation activities.

Data that is clearly not useful for the management of a specific Report is not collected or, if collected accidentally, is deleted immediately.

4. Data processing purposes, legal basis and data retention

WHY IS YOUR DATA BEING PROCESSED?	WHAT IS THE BASIS THAT MAKES THE PROCESSING LAWFUL?	HOW LONG DO WE KEEP YOUR DATA?
For the **management of Reports**, including preliminary investigations to verify the validity of the facts reported.	Need to fulfil a **legal obligation** to which Amilon is subject, pursuant to Article 6.1 lett. c) of the GDPR.	For 5 years from the date of notification of the final outcome of the Report management procedure, except in the event of legal or disciplinary proceedings arising from the Report itself. In this case, the Data will be retained for the entire duration of the proceedings, until their conclusion and the expiry of the time limits for bringing any legal action.
If necessary, for the purpose of **adopting disciplinary measures** following the Report and, in general, for the **protection of the rights of the Controller**.	**Legitimate interest** of Amilon pursuant to Article 6. 1 lett. f) of the GDPR.	

Once the above retention periods have expired, the Data will be destroyed, deleted or anonymized, in accordance with the technical timeframes for deletion and backup.

5. Processing methods

Data processing will be carried out using paper and electronic means with logic related to the purposes indicated above and, in any case, in such a way as to guarantee the security and confidentiality of the Data. Specific security measures are observed to prevent the loss of Data, illicit or incorrect use and unauthorized access.

6. Provision of Data

The provision of the Reporting Person's Data is not mandatory, as Reports may also be made anonymously. The provision of the Data of the person subject to the Report and of any third parties involved is necessary for the proper management of the Report.

7. Recipients of data and authorized personnel

Data may be disclosed to parties acting as data controllers, including: the judicial authorities and other public entities authorized to receive them, as indicated in the Procedure, in compliance with the confidentiality of the data subjects.

Data will be processed by the Handler duly authorized to manage Reports.

Data may be processed, on behalf of the Controller, by third parties who provide Amilon with services instrumental to the purposes indicated above, who are given adequate operating instructions and are designated as data processors pursuant to Article 28 of the GDPR.

Any sharing of the Report and the documentation produced by the Reporting Person with other company functions or with external professionals for investigation purposes shall be carried out in compliance with the Procedure and the Whistleblowing Decree, as well as with the utmost attention to protecting the confidentiality of the Reporting Person, the Data and any information that could reveal, even indirectly, the identity.

8. Rights of data subjects

The Data Subject, i.e. the person to whom the Data refer, may obtain from Amilon confirmation as to whether or not Data concerning him/her are being processed and, if so, access to the Data and the information referred to in Article 15 of the GDPR, rectification if inaccurate, integration if incomplete, erasure in the cases provided for by Article 17, restriction of processing in the cases provided for by Article 18 of the GDPR, as well as to object, for reasons related to their particular situation, to processing carried out for the legitimate interests of the Controller, where applicable due to the nature of the processing. Pursuant to Article 2-undecies of Legislative Decree No. 196/2003 ("**Privacy Code**"), the rights referred to in Articles 15 to 22 of the GDPR may not be exercised if the exercise of such rights could result in actual and concrete prejudice to the confidentiality of the identity of the Reporting Person. In this case, the rights in question may be exercised through the Data Protection Authority (in accordance with the procedures set out in Article 160 of the Privacy Code), which shall inform the data subject that it has carried out all necessary checks or has conducted a review, as well as of the data subject's right to lodge a judicial appeal.

To exercise his/her rights, the data subject may contact the Controller by writing an email to privacy@amilon.eu.

The data subject has the right to lodge a complaint with the supervisory authority in the Member State of his or her habitual residence, place of work or place of alleged infringement.