
 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page115</p>

REPORT MANAGEMENT

Issuing procedure				
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 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page215</p>

Summary

- 1. PURPOSE.....3**
- 2. SCOPE OF APPLICATION4**
- 3. REFERENCES, TERMS AND CONDITIONS.....4**
- 4. PROCESS6**
 - 4.1 FOREWORD.....6
 - 4.2 CONTENT OF THE REPORT.....7
 - 4.2.1 Reporting in the area of Gender Equality (UNI/PdR 125:2022)7
 - 4.2.1.1 Reporting by workers/employees7
 - 4.2.1.2 Reporting by Third Parties8
 - 4.2.2 Reporting in Health and Safety9
 - 4.2.2.1 Reporting by workers/employees9
 - 4.2.2.2 Reporting by Third Parties9
 - 4.2.3 Reporting for violations not included in the previous areas (Legislative Decree 24/2023).....10
 - 4.2.3.1 Reporting by workers.....10
 - 4.2.3.2 Reporting by third parties10
 - 4.3 REPORTING MANAGEMENT ACTIVITIES11
 - 4.3.1 Reporting in the area of Gender Equality (UNI/PdR 125:2022)11
 - 4.3.1.1 Modes of operation11
 - 4.3.2 Reporting in Health and Safety11
 - 4.3.2.1 Modes of operation11
 - 4.3.3 Reporting for violations not included in the previous areas (Legislative Decree 24/2023).....12
 - 4.3.3.1 Modes of operation12
- 5. CONDITIONS AND PREREQUISITES FOR BEING ABLE TO MAKE EXTERNAL REPORTS FOR VIOLATIONS WITHIN THE SCOPE OF LEGISLATIVE DECREE 24/2023.....13**
- 6. PROTECTIONS13**
 - 6.1 BAN ON RETALIATION FOR REPORTS OF GENDER EQUALITY VIOLATIONS (UNI/PDR 125:2022)13
 - 6.2 BAN ON RETALIATION FOR REPORTS OF GENDER EQUALITY VIOLATIONS (UNI/PDR 125:2022)13
 - 6.3 PROHIBITION OF RETALIATION FOR REPORTS OF VIOLATIONS FALLING WITHIN THE SCOPE OF LEGISLATIVE DECREE 24/2023 14
 - 6.4 CONFIDENTIALITY OF REPORTS AND IDENTITY OF THE REPORTER - USABILITY OF THE REPORT OF VIOLATIONS FALLING WITHIN THE SCOPE OF LEGISLATIVE DECREE 24/2023 FOR DISCIPLINARY PURPOSES.....15
- 7. ARCHIVING15**

 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page315</p>

1. PURPOSE

The purpose of this operating procedure is to define the roles, responsibilities and operating methods adopted by Brofind S.p.A. (hereinafter also the "Company" or "Brofind") for the transmission, receipt, analysis and management of Reports (so-called *Whistleblowing*) on information, adequately substantiated, referable to Brofind's personnel and/or Third Parties related to:

- To violations of laws and regulations;
- to violations of the Gender Equality Policy;
- to violations of the Health and Safety Policy;
- to violations of the Gender Equality Management System;
- to violations of the Health and Safety Management System;
- to violations of the Company's system of rules, procedures and Policies;
- conduct contrary to the system of internal rules and regulatory provisions that endangered, or could have, the health and safety of workers;
- pay disparities;
- to any act of physical, verbal, digital abuse (harassment), including sexual harassment.


The procedure is also aimed at implementing Legislative Decree No. 24 of March 10, 2023, transposing Directive (EU) 2019/1937 on "the protection of persons who report violations of Union law (so-called *Whistleblowing* discipline)."

Legislative Decree 24/2023 provides, in summary:

- a regime of protection toward specific categories of individuals who report information, acquired in the work context, regarding violations of national or European Union regulatory provisions that harm the public interest or the integrity of the entity;
- protective measures, including the prohibition of retaliation, to protect the Whistleblower as well as Facilitators, colleagues and relatives of the Whistleblower and legal entities related to the Whistleblower;
- the establishment of internal reporting channels within the institution (one of which is computer-based) for the transmission of Reports that guarantee, including through the use of encryption tools, the protection of the confidentiality of the identity of the Reporting Party, the Person involved and/or in any case mentioned in the Report, the content of the Report and the related documentation;
- in addition to the right to file a complaint with the judicial or accounting authorities, the possibility (if one of the conditions provided for in Article 6, paragraph 1, of Legislative Decree No. 24/2023 is met) to make External Reports through the channel managed by the National Anticorruption Authority (hereinafter ANAC), as well as to make Public Disclosures (if one of the conditions provided for in Article 15, paragraph 1, of Legislative Decree No. 24/2023 is met), through the press or electronic or broadcasting media capable of reaching a large number of people;
- Disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for in Articles 16 and 21 of Legislative Decree No. 24/2023.

Excluded from the scope of this procedure are Reports pertaining to:

- disputes, claims or demands related to an interest of a personal nature of the Whistleblower, which pertain exclusively to the discipline of the employment relationship or relations with hierarchically superordinate figures, unless they are related or referable to the violation of norms or internal rules/procedures;
- national security violations, as well as procurement related defense or national security aspects, unless those aspects are covered by the European Union's secondary legislation;
- violations mandatorily regulated by European Union or national acts, as indicated in Art. 1, co. 2, lett. b), of Legislative Decree No. 24/2023 (on financial services, products and markets and prevention of money laundering and financing of terrorism, transport safety and environmental protection);
- facts or circumstances falling under the application of national European Union provisions on classified information, forensic or medical secrecy and secrecy of the deliberations of judicial bodies, or falling under the application of national provisions on criminal procedure, autonomy and independence of the judiciary, provisions on the functions and

 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page415</p>

attributions of the Superior Council of the Judiciary, in matters of national defense and public order and security, as well as in the exercise and protection of the right of workers to consult with their representatives or trade unions, protections against unlawful conduct or acts carried out by reason of such consultations, the autonomy of the social partners and their right to enter into collective agreements, and the suppression of anti-union conduct;

- commercial complaints, for which please refer to the email ;italy@brofind.com
- requests to exercise personal data protection rights vis-à-vis the Company (so-called Privacy Rights), pursuant to Regulation (EU) No. 2016/679 (General Data Protection Regulation, "GDPR") and Legislative Decree No. 196 of June 30, 2003 (Personal Data Protection Code), for which please refer to the contact details of the Data Controller.

Finally, the purpose of this procedure is also to remove the factors that may hinder or discourage the use of *Whistleblowing* as a measure aimed at facilitating the emergence of cases of wrongdoing, as well as to dispel fears of retaliation or discrimination resulting from the Report itself.

2. SCOPE OF APPLICATION

Addressees of the Procedure are:

- Top management and members of Brofind's corporate bodies;
- employees, former employees and applicants for employment positions, associates, customers of the Company, partners, suppliers (including those under contract/subcontract), consultants, collaborators in the performance of their work activities at Brofind, who are in possession of Information about violations as defined in this procedure.


The provisions of this document also apply to anonymous Reports, provided they are adequately substantiated, as defined in this procedure.

3. REFERENCES, TERMS AND CONDITIONS

For the purposes of this procedure, the following definitions apply:

Senior Management	At Brofind the High Management is represented by the Administrator Delegate of the Society.
Steering Committee	Committee established by Senior Management for the effective adoption and continuous and effective implementation of the principles expressed and commitments made on gender equality by the Company in the Integrated Policy (<i>reference point 3.6 "Steering Committee" - Section 3 "Terms and Definitions" UNI/PdR 125:2022</i>).
Work context	Work or professional activities, present or past, through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a Public Reporting or Disclosure or a complaint to the judicial or accounting authority
Legislative Decree 24/2023	Legislative Decree No. 24 of March 10, 2023.
Recipient of the Report	Person(s) in the Company who has/have the task of receiving, analyzing and verifying Reports. In Brofind, the Reporting Recipient is the Reporting Committee.
Employee	Person who performs work in a legal unit and is registered in the organization's payroll (Reference <i>Section 3.10 "Employee" - Section 3 "Terms and Definitions" UNI/PdR 125:2022</i>). In the remainder of the procedure, the use of the term "employee" is to be

	intended for the workers and employees of Brofind.
Discrimination	Absence of equal opportunity and treatment, operated as a result of judgment or classification (Reference <i>Section 3.11 "Discrimination" - Section 3 "Terms and Definitions" UNI/PdR 125:2022</i>).
Public disclosure	Placing information about violations in the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people
Facilitator	Natural person who assists a Reporting person in the Reporting process, operating within the same work context and whose assistance is to be kept confidential
Information on violations	Information, including well-founded suspicions, regarding violations committed or which, based on concrete evidence, could be committed in the organization with which the Reporting Person has a legal relationship, as well as elements regarding conduct aimed at concealing such violations.
Harassment (sexual harassment)	Unwanted behavior having purpose or effect of making a work environment offensive, humiliating or degrading (Reference <i>Section 3.19 "Harassment (sexual harassment)" - Section 3 "Terms and definitions" UNI/PdR 125:2022</i>).
Gender Equality	Gender equality between the sexes (Reference point 3.20 <i>"Gender equality" - Section 3 "Terms and definitions" UNI/PdR 125:2022</i>)
Person involved	The natural or legal person mentioned in the internal or external Report or public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation
Match	Disclosure to the Reporting Person of information regarding the follow-up that is given or intended to be given to the Report.
Retaliation	Any conduct, act, or omission, even if only attempted or threatened, engaged in by reason of the Reporting, reporting to the judicial or accounting authorities, or public disclosure and which causes or may cause the Reporting person or the person making the report, directly or indirectly, unjust harm.
Reporting officer	Natural person who makes a Report or public disclosure of information about violations acquired within his/her work context.
Reported	The person to whom the Reporting party attributes the commission of the illegitimate fact/irregularity that is the subject of the Reporting.
Report	Any information, from anyone made, in good faith, about complaints, offenses, irregularities or deficiencies in the Gender Equality Management System (UNI/PdR 125), as well as about offenses falling under paragraph 2 of the procedure <i>"Scope of Application."</i>
Forbidden reporting	Unsubstantiated reporting, made with malice or gross negligence (i.e., made with the purpose of harming the reported person, which later turns out to be unfounded).

 time to clear the air	OPERATING PROCEDURE REPORT MANAGEMENT	PDR_007
Revision: 01	Revision date: 05/08/2024	Page615

Internal reporting	Written or oral communication of information on violations, submitted through the Internal Reporting channel
External signaling	Written or oral communication of information on violations submitted through ANAC's External Reporting channel
Subject responsible of the management of the Report	Autonomous and dedicated internal person or office with specifically trained staff to manage the Reporting channel, or external entity also autonomous and with specifically trained staff. In Brofind, the "Reporting Person" is the Reporting Committee.
UNI/PdR 125:2022	Guidelines on the Gender Equality Management System, which provides for the adoption of specific KPIs inherent in Gender Equality Policies in Organizations (so-called Gender Equality).
ISO 45001	Occupational health and safety management systems
Violations	Behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private entity that consist of a violation of the regulations specified in Section 4.1.

4. PROCESS

4.1 FOREWORD

Legislative Decree No. 24/2023 came into effect on March 30, 2023.

The measure, which implements Directive (EU) 2019/1937 on *Whistleblowing*, affects the reporting provisions already in place under Legislative Decree No. 231/2001 and/or Legislative Decree 165/2001.

With Legislative Decree 24/2023, the Italian legislature reformed the subject by gathering the regulations on *whistleblowing* into a single legal text, containing provisions applicable both the public and private sectors.

With reference to the contents of Legislative Decree 24/2023, limited to ^{private-law}, entities¹the following should be noted:

- the audience of individuals with the power to make Reports is particularly broad and includes employees, self-employed persons, external contractors, those who perform paid or unpaid internships, volunteers, those whose employment relationship has ended or has not yet begun, and all individuals who work under the supervision and direction of contractors, sub-contractors;
- protection measures in favor of the Whistleblower also extend to so-called facilitators (i.e., those who provide assistance to the worker in the Whistleblowing process), colleagues and even relatives of Whistleblowers;
- the measure provides for three types of Reporting channels: internal channel, external channel and public disclosure;
- the duties of the internal/external personnel assigned to receive the Report and how to verify and analyze it are detailed;
- the content of the obligation of confidentiality regarding the identity of the Reporting Party is specified, which may not be revealed or disclosed, without its express consent, to persons other than those competent to receive or follow up the Reporting and authorized for *Privacy* purposes to process the relevant data;

¹ The private-law entities to which the Decree applies are: (i) those that "have employed, in the last year, an average of at least 50 workers"; (ii) those that, while not having employed 50 workers, fall under the scope of application of the regulations referred to in the Decree's annexes (financial services, transportation safety, environmental protection); (iii) those that, while not having employed 50 workers and while not falling under the scope of application the regulations referred to in the Decree's annexes, are recipients of Legislative Decree 231/2001 and adopt organization, management and control models.

 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page715</p>

- In the event that retaliatory measures are taken against the Reporter, there is provision for giving it communication to ANAC;
- ANAC will have the power to apply administrative sanctions in case of violation of the provisions contained within Legislative Decree 24/2023.

In addition, the UNI/PdR 125:2022 standard, with which Brofind has voluntarily decided to comply, requires in Section 6.3.2.6 "*Activities to prevent all forms of physical, verbal, digital abuse (harassment) in the workplace*" that the organization implement a methodology for Anonymous Reporting of all forms violence against/against employees, including sexual harassment.

Therefore, Brofind, in the spirit of giving concrete application to Legislative Decree 24/2023 and point 6.3.2.6 "*Activities for the prevention of all forms of physical, verbal, digital abuse (harassment) in the workplace*" of UNI/PdR 125:2022, as well as the ISO 45001 Management System makes available to anyone who becomes aware of facts potentially subject to Reporting, specific channels of communication, requiring the abstention of any autonomous initiative of analysis and / or in-depth analysis.

4.2 CONTENT OF THE REPORT

The Report may be made anonymously and must contain all useful elements to enable the recipients in charge of handling the Report, as in the continuation of the operative procedure specifically identified, to reconstruct the fact and ascertain the merits of what was reported.

Reports, even in anonymous form, may not concern generic suspicions or news merely reported by third parties or otherwise that we have no unambiguous facts or documents to support them.

Therefore, the Reporting Party is required to indicate all the elements useful to ascertain the validity of the facts reported in order to allow for the appropriate verifications in relation to what is reported. In particular, the Report must contain:

- The circumstances of time and place in which the event that is the subject of the Report occurred (date, place etc.);
- The clear and complete description of the facts that are the subject of Reporting;
- The name and role (job title, professional position or service in which he/she performs the activity) that enable the identification of the person(s) who has/have carried out the reported facts;
- An indication of the names and roles of any other individuals who may report on the facts that are the subject of Reporting;
- The indication of any documents that can confirm the validity of the reported facts;
- Any other information that may provide useful feedback about the existence of the reported facts.

4.2.1 Reporting in the area of Gender Equality (UNI/PdR 125:2022)

4.2.1.1 Reporting by workers/employees

Workers/employees of Brofind may make Reports in relation to facts and occurrences in the nature of physical, verbal and digital abuse (harassment), offense and violence of any form, including sexual harassment, against/against the Company's employees, occurring in the work environment and contrary to the principles of gender equality contained in UNI/PdR 125:2022, as follows:

- by filling in the fields identified on its "*Whistleblowing*" page at: <https://brofind.signaethic.it/signaethic/home>.
The recipient of the Reporting is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the Whistleblower;
- By completing the form "*UNI/PdR 125 Reporting Form*" (Reference **PDR_015**) e:
 - by sending the "*UNI/PdR 125 Reporting Form*" (Reference **PDR_015**) to the following e-mail address: csr@brofind.com;
 - by sending an envelope marked "*Confidential/Personal - To the attention of the Reporting Committee of Brofind S.p.A.,*" by mail (**Viale Stelvio 5, Milan (MI) 25041**) or by hand (placing the envelope in the mailbox located at the Brofind S.p.A. headquarters).
Two envelopes should be placed inside the envelope in order to separate the identifying data of the Signaling from Signaling, both sealed:

 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page815</p>

- the first envelope with the identifying data of the Reporting Officer together with a photocopy of the identification document. As an alternative to the photocopy of the ID, report a telephone number that can be contacted;
 - The second envelope with the "UNI/PdR 125 Reporting Form" (Reference **PDR_015**);
- verbally:
 - By statement made to the Brofind Reporting Committee. It is the responsibility of the Reporting Committee to complete the "UNI/PdR 125 Reporting Form" (Reference **PDR_015**) following the verbal statement by the Reporting Officer.

A Report received by anyone other than the Reporting Committee should be promptly forwarded by the recipient to the Reporting Committee itself. Should the Reporting concern a member of the Reporting Committee, the Reporting should be forwarded to the other member (possibly through a statement issued to the member the Reporting Committee that is not the subject of the). Should, on the other hand, the Reporting concern all the members of the Reporting Committee, the Reporting should be forwarded to the Managing Director of Brofind.


If there is any doubt about the classification of conduct, the Brofind worker may consult his or her supervisor or the Reporting Committee.

4.2.1.2 Reporting by Third Parties

Anyone, other than the Brofind worker/employees for whom the methods described above apply, may make Reports in relation to facts and occurrences having the nature of abuse, offense, illegality, or gender inequality occurred in the work environment and contrary to the principles of gender equality contained in UNI/PdR 125, as follows:

- by filling in the fields identified on its "Whistleblowing" page, at the following Address: <https://brofind.signaletic.it/signaletic/home>.
The recipient of the Report is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the reporter;
- By completing the form "UNI/PdR 125 Reporting Form" (Reference **PDR_015**) e:
 - by sending the "UNI/PdR 125 Reporting Form" (Reference **PDR_015**) to the following e-mail address: csr@brofind.com;
 - by sending an envelope marked "Confidential/Personal - To the attention of the Reporting Committee of Brofind S.p.A.," by mail (**Viale Stelvio 5, Milan (MI) 25041**) or by hand (placing the envelope in the mailbox located at the Brofind S.p.A. headquarters).
Two envelopes should be placed inside the envelope in order to separate the identifying data of the Signaling from Signaling, both sealed:
 - the first envelope with the identifying data of the Reporting Officer together with a photocopy of the identification document. As an alternative to the photocopy of the ID, report a telephone number that can be contacted;
 - The second envelope with the "UNI/PdR 125 Reporting Form" (Reference **PDR_015**);
- verbally:
 - by a statement made to Brofind's Reporting Committee by calling **02- 6085261** and asking to speak with the Reporting Committee or to be contacted by the Reporting Committee itself (it is important to indicate a telephone number at which the person can be contacted). It is the responsibility of the Reporting Committee to complete the "UNI/PdR 125 Reporting Form" (Reference **PDR_015**) following the verbal statement by the Reporting Person.

A Report received by anyone other than the Reporting Committee must be promptly forwarded by the recipient to the Reporting Committee itself.

 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page915</p>

4.2.2 Reporting in Health and Safety

4.2.2.1 Reporting by workers/employees

Workers/employees of Brofind may make Reports in relation to facts and occurrences in violation of the Health and Safety Management System or in relation to behavior contrary to the system of internal rules and regulatory provisions that have put at risk, or could have put at risk, the health and safety of workers, as follows:

- by filling in the fields identified on its "*Whistleblowing*" page, at the following Address: <https://brofind.signaletic.it/signaletic/home>.
The recipient of the Report is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the reporter;
- By filling out the "*H&S Reporting Form*" (Reference **H&S_042**) e:
 - by sending the "*H&S Report Form*" (Reference **H&S_042**) to the following e-mail address: csr@brofind.com;
 - by sending an envelope marked "*Confidential/Personal - To the attention of the Reporting Committee of Brofind S.p.A.,*" by mail (**Viale Stelvio 5, Milan (MI) 25041**) or by hand (placing the envelope in the mailbox located at the Brofind S.p.A. headquarters).
Two envelopes should be placed inside the envelope in order to separate the identifying data of the Signaling from Signaling, both sealed:
 - the first envelope with the identifying data of the Reporting Officer together with a photocopy of the identification document. As an alternative to the photocopy of the ID, report a telephone number that can be contacted;
 - The second envelope with the "*H&S Reporting Form*" (Reference **H&S_042**);
- verbally:
 - by means of a statement made to Brofind's Reporting Committee. It is the responsibility of the Reporting Committee to complete the "*H&S Reporting Form*" (Reference **H&S_042**) following the verbal statement by the Reporting Party.

A Report received by anyone other than the Reporting Committee should be promptly forwarded by the recipient to the Reporting Committee itself. Should the Reporting concern a member of the Reporting Committee, the Reporting should be forwarded to the other member (possibly through a statement issued to the member the Reporting Committee that is not the subject of the). If, on the other hand, the Reporting should concern all members of the Reporting Committee, the Reporting should be forwarded to the CEO of Brofind. It is the responsibility of the Reporting Committee to forward the report received to the RSPP, H&S and the Medical Officer.

If there is any doubt about the classification of conduct, the Brofind worker may consult his or her supervisor or the Reporting Committee.

4.2.2.2 Reporting by Third Parties

Anyone, other than the Brofind worker(s) for whom the methods described above apply, may make Reports relation to facts and occurrences in violation of the Health and Safety Management System or in relation to conduct contrary to system of internal rules and regulatory provisions that have put at risk, or could have put risk, the health and safety of workers, as follows:

- by filling in the fields identified on its "*Whistleblowing*" page, at the following Address: <https://brofind.signaletic.it/signaletic/home>.
The recipient of the Report is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the reporter;
- By filling out the "*H&S Reporting Form*" (Reference **H&S_042**) e:
 - by sending an envelope marked "*Confidential/Personal - To the attention of the Reporting Committee of Brofind S.p.A.,*" by mail (**Viale Stelvio 5, Milan (MI) 25041**) or by hand (placing the envelope in the mailbox located at the Brofind S.p.A. headquarters).
Two envelopes should be placed inside the envelope in order to separate the identifying data of the Signaling from Signaling, both sealed:

 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page1015</p>

- the first envelope with the identifying data of the Reporting Officer together with a photocopy of the identification document. As an alternative to the photocopy of the ID, report a telephone number that can be contacted;
- The second envelope with the "*H&S Reporting Form*" (Reference **H&S_042**);
- verbally:
 - by a statement made to Brofind's Reporting Committee by calling **02- 6085261** and asking to speak to the Reporting Committee or to be contacted by the Reporting Committee itself (it is important to indicate a telephone number at which the person can be contacted). It is the responsibility of the Reporting Committee to complete the "*H&S Reporting Form*" (Reference **H&S_042**) following the verbal statement by the Reporting Person.

A Report received by anyone other than the Reporting Committee should be promptly forwarded by the recipient to the Reporting Committee itself.

4.2.3 Reporting for violations not included in the previous areas (Legislative Decree 24/2023)

4.2.3.1 Reporting by workers

The Brofind worker can make a Report:

- by filling in the fields identified on its "*Whistleblowing*" page, at the following Address: <https://brofind.signaethic.it/signaethic/home>.
The recipient of the Report is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the reporter;
- by sending an envelope marked "*Confidential/Personal - To the attention of the Reporting Committee of Brofind S.p.A.*," by mail (**Viale Stelvio 5, Milan (MI) 25041**) or by hand (placing the envelope in the mailbox located at the Brofind S.p.A. headquarters).
Two envelopes should be placed inside the envelope in order to separate the identifying data of the Signaling from Signaling, both sealed:
 - the first envelope with the identifying data of the Reporting Officer together with a photocopy of the identification document. As an alternative to the photocopy of the ID, report a telephone number that can be contacted;
 - the second envelope the Reporting;
- verbally:
 - By statement made to the Brofind Reporting Committee.

A Report received by anyone other than the Reporting Committee should be promptly forwarded by the recipient to the Reporting Committee itself. Should the Reporting concern a member of the Reporting Committee, the Reporting should be forwarded to the other member (possibly through a statement issued to the member the Reporting Committee that is not the subject of the). If, on the other hand, the Reporting should concern all members of the Reporting Committee, the Reporting should be forwarded to the CEO of Brofind.


If there is any doubt about the classification of conduct, the Brofind worker may consult his or her supervisor or the Reporting Committee.

4.2.3.2 Reporting by third parties

Within the limits established by Legislative Decree 24/2023 and this procedure, third parties may also make Reports in the areas defined by this procedure as follows:

- by filling in the fields identified on its "*Whistleblowing*" page, at the following Address: <https://brofind.signaethic.it/signaethic/home>.
The recipient of the Report is the Reporting Committee. This mode of Reporting guarantees confidentiality of the identity and anonymity of the reporter.

The Reporting received from any subject other than the Reporting Committee, must be promptly forwarded by the recipient to the Reporting Committee.

 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page1115</p>

4.3 REPORTING MANAGEMENT ACTIVITIES

4.3.1 Reporting in the area of Gender Equality (UNI/PdR 125:2022)

4.3.1.1 Modes of operation

The Reporting Committee, once it receives the Report must verify its validity through any activity deemed appropriate, in accordance with the principles of impartiality and confidentiality, and record it within the "UNI_PdR 125 Reporting Register" (Reference **PDR_016**), informing Top Management, provided that Report does not concern Top Management itself.

In order to assess the accuracy and circumstantiation of the Report, the Reporting Committee may make use of a dedicated working group (internal resources - in cases where their knowledge is indispensable for the understanding of the reported facts - or external resources - e.g., consulting, auditing/review companies, law firms). It is the responsibility of the Reporting Committee to follow up on all obligations under Article 12 of Legislative Decree 24/2023, acquiring, where necessary, the express consent of the Whistleblower. The members of the working group are subject to the same confidentiality constraints and responsibilities as the Reporting Committee.

The Reporting Committee must acknowledge receipt of the Report to the Reporting Party within 7 days of receipt of the Report.

The Reporting Committee must conduct, within 10 working days an analysis of the documentation received from the Whistleblower and an assessment regarding the existence of the prerequisites, necessary to initiate further investigation. In particular, the initial assessment takes into account the presence of a reasonable assumption of substantiation / reliability, at least with respect to the possibility of being able to reach concrete verification about the reported facts, with the exclusion of cases in which the complete generality of the Reports does not even allow to initiate verification by directing it to concrete prospects. In the latter case, the prerequisites for dismissal are determined.

In the case of an accurate and circumstantiated Report, the Reporting Committee must evaluate the actions to be taken, consistent with the current regulatory and corporate instruments, in order to determine whether or not the Report is well-founded. Therefore, the Reporting Committee:

- may request additional information from the Whistleblower, if it appears possible to contact him or her before initiating any internal investigations;
- Initiate internal investigations (Operational Procedure Reference **PDR_017** "Internal Investigations") to assess the merits of the Report.

If the Whistleblower is one of the members of the Reporting Committee, the activities described above, should be conducted without the involvement of the Whistleblower(s).

If the reported persons are both members of the Reporting Committee, the activities described above, should be conducted without their involvement by the Managing Director.

The Reporting Committee must give feedback to the Reporting Officer within 3 months of receipt of the Reporting.

4.3.2 Reporting in Health and Safety

4.3.2.1 Modes of operation

The Reporting Committee, once it receives the Report must verify its substantiation through any activity it deems appropriate, in accordance with the principles of impartiality and confidentiality, and record it within the "H&S Reporting Register" (Reference **H&S_043**), informing Top Management, H&S and the RSPP.

In order to assess the accuracy and circumstantiation of the Report, the Reporting Committee may make use of a dedicated working group (internal resources - in cases where their knowledge is indispensable for the understanding of the reported facts - or external resources - e.g., consulting, auditing/review companies, law firms, RSPP, Competent Doctor). It is the responsibility of the Reporting Committee to follow up on all obligations under Article 12 of Legislative Decree 24/2023, acquiring, where necessary, the express consent of the Whistleblower. The members of the working group are subject to the same confidentiality constraints and responsibilities as the Reporting Committee.

The Reporting Committee must acknowledge receipt of the Report to the Reporting Party within 7 days of receipt of the Report.

The Reporting Committee must conduct, within 10 working days an analysis of the documentation received by the Reporting Officer and an assessment as to whether the conditions exist, which is necessary to initiate further

 time to clear the air	OPERATING PROCEDURE REPORT MANAGEMENT	PDR_007
Revision: 01	Revision date: 05/08/2024	Page1215

in-depth investigations. In particular, the initial assessment takes into account the presence of a reasonable assumption of substantiation/reliability, at least with respect to the possibility of being able to concrete verification about the reported facts, with the exclusion of cases in which the complete generality of the Reports does not even allow to initiate verification by directing it to concrete prospects. In the latter case, the prerequisites for dismissal are determined.

In the case of an accurate and circumstantiated Report, the Reporting Committee must evaluate the actions to be taken, consistent with the current regulatory and corporate instruments, in order to determine whether or not the Report is well-founded. Therefore, the Reporting Committee:

- may request additional information from the Whistleblower, if it appears possible to contact him or her before initiating any internal investigations;
- Initiate internal investigations (Operational Procedure Reference **PDR_017** "*Internal Investigations*") to assess the merits of the Report.

If the Whistleblower is one of the members of the Reporting Committee, the activities described above, should be conducted without the involvement of the Whistleblower(s).

If the reported persons are both members of the Reporting Committee, the activities described above, should be conducted without their involvement by the CEO.

The Reporting Committee must give feedback to the Reporting Officer within 3 months of receipt of the Reporting.

4.3.3 Reporting for violations not included in the previous areas (Legislative Decree 24/2023)

4.3.3.1 Modes of operation

The Reporting Committee, upon receipt of the Report must verify its substantiation through any activity deemed appropriate, in accordance with the principles of impartiality and confidentiality, and record it within the "*Reporting Register*" (Reference **PDR_018**), informing Top Management, provided that Report does not concern Top Management itself.

In order to assess the accuracy and circumstantiation of the Report, the Reporting Committee may, if necessary, avail itself of a dedicated working group (internal resources - in cases where their knowledge is indispensable for the understanding of the facts reported - or external resources - e.g. consulting, auditing/review companies, law firms). It is the responsibility of the Reporting Committee to follow up on all obligations under Article 12 of Legislative Decree 24/2023, acquiring, where necessary, the express consent of the Whistleblower. The members of the working group are subject to the same confidentiality constraints and responsibilities as the Reporting Committee.

The Reporting Committee must acknowledge receipt of the Report to the Reporting Party within 7 days of receipt of the Report.


The Reporting Committee must conduct, within 10 working days an analysis of the documentation received from the Whistleblower and an assessment regarding the existence of the prerequisites, necessary to initiate further investigation. In particular, the initial assessment takes into account the presence of a reasonable assumption of substantiation / reliability, at least with respect to the possibility of being able to reach concrete verification about the reported facts, with the exclusion of cases in which the complete generality of the Reports does not even allow to initiate verification by directing it to concrete prospects. In the latter case, the prerequisites for archiving are determined.

In the case of an accurate and circumstantiated Report, the Reporting Committee must evaluate the actions to be taken, consistent with current regulatory and corporate instruments, in order to determine whether or not the Report is well-founded. To this end, the Reporting Committee:

- may request additional information from the Whistleblower, if it appears possible to contact him or her before initiating any internal investigations;
- Initiate internal investigations (Operational Procedure Reference **PDR_017** "*Internal Investigations*") to assess the merits of the Report.

If the Whistleblower is one of the members of the Reporting Committee, the activities described above, should be conducted without the involvement of the Whistleblower(s).

If the reported persons are both members of the Reporting Committee, the activities described above, should be conducted without their involvement by the CEO.

 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page1315</p>

The Reporting Committee must give feedback to the Reporting Officer within 3 months of receipt of the Reporting.

**5. CONDITIONS E PRESUMPTIONS FOR MAY MAKE SIGNS
EXTERNAL FOR VIOLATIONS FALLING WITHIN THE SCOPE OF
LEGISLATIVE DECREE 24/2023**

Pursuant to Article 5 paragraph 1 letter E) of Legislative Decree 24/2023 it is noted that the Reporting person may, in addition, carry out:

- a) **an External Reporting through the channels provided ANAC** if, at the time of its submission, one of the following conditions is met:
 - there is no internal reporting channel or the same is not active or does not comply with Legislative Decree 24/2023;
 - Has already made an Internal Report without any follow-up;
 - has reasonable grounds to believe that if it made an internal Report, it would not be effectively followed up or that the same Report might result in the risk of retaliation;
 - has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest.

- b) **A public disclosure** when:
 - the Reporting Person has previously made an Internal and External Report or has directly made an External Report and no feedback has been given within the stipulated time frame regarding the measures planned or taken to follow up on the Reports;
 - the Reporting Person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;
 - the Reporting Person has well-founded reason to believe that the External Reporting may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the Reporting Person may be colluding with or involved in the violator.

6. PROTECTIONS

6.1 PROHIBITION OF WITHDRAWAL FOR SIGNS OF VIOLATIONS IN THE GENDER EQUALITY AREA (UNI/PdR 125:2022)

Brofind guarantees the protection of the confidentiality of the identity of the Whistleblower, processing the data in accordance with the law and taking all useful measures. In addition, the Company has adopted safeguards to guarantee the privacy of the Whistleblower with the only limitation being the application of legal regulations requiring the disclosure of names. This could possibly occur as a result of other evidence found and ascertained from the Report itself.

Direct or indirect acts of retaliation or discrimination against the Whistleblower for reasons related, directly or indirectly, to the Whistleblowing are prohibited and sanctioned.

A Report is not sufficient to initiate a disciplinary process. The Whistleblower is assured of the opportunity to provide any possible and necessary clarification, if, as a result of circumstantial, relevant and verified information, it is decided to investigate the Whistleblowing in depth.

6.2 PROHIBITION OF WITHDRAWAL FOR SIGNS OF VIOLATIONS IN THE GENDER EQUALITY AREA (UNI/PdR 125:2022)

Brofind guarantees the protection of the confidentiality of the identity of the Whistleblower, processing the data in accordance with the law and taking all useful measures. In addition, the Company has adopted safeguards to guarantee the privacy of the Whistleblower with the only limitation being the application of legal regulations requiring the disclosure of names. This could possibly occur as a result of other evidence found and ascertained from the Report itself.

 <p>time to clear the air</p>	<p align="center">OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p align="center">PDR_007</p>
<p align="center">Revision: 01</p>	<p align="center">Revision date: 05/08/2024</p>	<p align="center">Page1415</p>

Direct or indirect acts of retaliation or discrimination against the Whistleblower for reasons related, directly or indirectly, to the Whistleblowing are prohibited and sanctioned.

The Report is not sufficient to initiate a disciplinary process. The Whistleblower is assured of the opportunity to provide any possible and necessary clarification, if, as a result of circumstantial, relevant and verified information, it is decided to investigate the Whistleblowing in depth.

6.3 PROHIBITION OF RETALIATION FOR REPORTS OF VIOLATIONS FALLING WITHIN THE SCOPE OF LEG. 24/2023

It is important to remember that the Company, in accordance with Legislative Decree 24/2023, prohibits any act of retaliation against the Whistleblower for reasons directly or indirectly related to the Report and the submission of unfounded Reports, and intends to prosecute within the terms of the law:

- Anyone who violates the measures for the protection of the Whistleblower by taking retaliation against the Whistleblower referred to in Article 17 of Legislative Decree 24/2023. Retaliation is defined as any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Whistleblower, the report to the judicial or accounting authority or public disclosure and which causes or may cause Whistleblower or the person who made the report, directly or indirectly, unfair harm;
- anyone who with bad faith, wilful misconduct or gross negligence makes Reports that subsequently prove to be unfounded: on this point, Article 16 paragraph 3 of Legislative Decree. 24/2023 provides that when the criminal liability of the Reporting person for the crimes defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or his civil liability, for the same title, **in cases of wilful misconduct or gross negligence is established, the protections provided by Legislative Decree 24/2023 are not guaranteed and a disciplinary sanction is imposed on the Reporting person or whistleblower.**

Protection is accorded not only to the Whistleblower, but also to all those individuals who might be recipients of retaliation, undertaken even indirectly, by reason of the role assumed in the Whistleblowing process and/or the particular relationship that binds them to the Whistleblower:

PROTECTED PARTIES OTHER THAN THE REPORTER	DEFINITION
Facilitator	Natural person who assists the Whistleblower in the Reporting process, operating within the same work environment and whose assistance must be kept confidential.
People in the same work environment as the reporter	Persons in the same work environment as the Reporting Party who are related to it by a stable emotional or kinship relationship within the fourth degree.
Work colleagues of the reporter	Colleagues of the reporter who work in the same work environment as the reporter and who have a usual and current relationship with the reporter. Former colleagues are excluded.
Entities owned by the reporter	Entities owned exclusively or in majority minority ownership by the Reporting Party. Entities owned by the Reporting Party are referred to when the Reporting Party owns shares in the capital stock (the Reporting Party is understood to own a company where it holds all or a majority of shares in the company).
Entities at which the reporter works	Entities at which the reporter works even though he or she does not own them. We refer, by way of example, to the Situation in which the employee of an enterprise performing

 <p>time to clear the air</p>	<p>OPERATING PROCEDURE REPORT MANAGEMENT</p>	<p>PDR_007</p>
<p>Revision: 01</p>	<p>Revision date: 05/08/2024</p>	<p>Page1515</p>

	<p>a supply service for an entity reports a violation that occurred in the latter. Retaliation could be implemented not against the Whistleblower but against the enterprise in which the Whistleblower operates through, for example, early termination of the supply contract.</p>
<p>Entities operating in the same context Work of the reporter</p>	<p>Entities operating in the same work environment as the Signaling even if not owned by the same. There is refers, by way of example, in the private sector, to cases of business-to-business <i>partnerships</i>. Regardless of the nature of the activities carried out by the entities in question, the latter are protected in how much, in reason of the connection and interrelation with the Reporting, could suffered Retaliation as a result of the Report.</p>

6.4 CONFIDENTIALITY OF REPORTS AND IDENTITY OF THE REPORTER - USABILITY OF THE REPORT OF VIOLATIONS FALLING WITHIN THE SCOPE OF LEGISLATIVE DECREE 24/2023 FOR DISCIPLINARY PURPOSES

With reference to the confidentiality of the Reports and the identity of the Reporting Party, Article 12 of Legislative Decree 24/2023 establishes the general principle that Reports may not be used beyond what is necessary to give them adequate follow-up, with express prohibition of disclosure of the Reporting Party's identity to persons other than those specifically authorized also pursuant to Articles 29 and 32 of the GDPR and Article 2 quaterdecies of the Privacy Code, except when the Reporting Party has given its express consent.

Within the scope of disciplinary proceedings, therefore, the identity of the Reporting person may not be disclosed, where the allegation of the disciplinary charge is based on investigations separate and additional to the Reporting, even if consequent to the Reporting. Where the charge is based, in whole or in part, on the Reporting and the knowledge of the identity of the Reporting person is indispensable for the defense of the accused, the Reporting will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the Reporting person to the disclosure of his or her identity.

In such cases, notice will, therefore, be given to the Reporting person by means of written notice and specific request for express consent to the disclosure of his or her identity (i.e., information from which the identity may be directly or indirectly inferred) when the disclosure of the identity/information is also indispensable for the defense of the person involved.

On the other hand, in criminal proceedings, the identity of the Reporting Party is itself covered by secrecy pursuant to Article 329 of the Code of Criminal Procedure (no later than the close of the preliminary investigation), while in proceedings before the accounting judiciary it cannot be revealed until the close of the preliminary investigation phase. All Reports received, regardless of the channel used, are filed and stored in accordance with Legislative Decree 24/2023 to protect the confidentiality of the Reporting Party. The Report and attached documentation may not be viewed or extracted as copies by unqualified requesters.

With the exception of the cases envisaged by Legislative Decree 24/2023 (e.g. liability for libel and/or defamation under the provisions of the Criminal Code or Article 2043 of the Civil Code, rules of the Code of Criminal Procedure, summary testimonial information taken by the Judicial Police, Administrative Authorities or inspections of Supervisory Authorities etc.), the identity of the Reporting Party must be protected at every stage following the Reporting.

7. ARCHIVING

All documentation produced as part of the activities governed by this procedure shall be retained by the Reporting Committee, which will keep the documentation pertaining to the Reports received for the time strictly necessary for the processing of the Report and in any case, in accordance with Article 14 of Legislative Decree 24/2023, no longer than five years from the date of communication of the final outcome of the Reporting procedure in compliance with the obligations of confidentiality and the principle of limitation of storage referred to in Article 5 of the GDPR.