

# EDIZIONE

WHISTLEBLOWING PROCEDURE

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## WHISTLEBLOWING PROCEDURE

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### 1. Establishment of the Internal Reporting System

In compliance with the provisions of Italian Legislative Decree no. 24 of 10 March 2023, Edizione SpA (the “**Company**”) has set up a channel for internal reporting of unlawful conduct pursuant to Italian Legislative Decree 231/2001 or of violations of the Company's Organisational Management and Control Model (the “**Reports**” and the “**231 Model**”), establishing for this purpose this procedure (the “**Whistleblowing Procedure**”) and, more generally, a system of Reports (the “**Internal Reporting System** ”) whose management is entrusted to the Head of the Internal Reporting System.

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### 2. Head of the Internal Reporting System

The Supervisory Board of the Company (the “**SB**”) is established as the recipient of the reports (whistleblowing) and is responsible for the management of the Internal Reporting System.

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### 3. Protection of the Whistleblower and other affected parties from retaliatory activities

The Company undertakes to ensure that the persons who make Reports through the Internal Reporting System regulated herein (the “**Whistleblower(s)**”) do not suffer any type of retaliation as a consequence of their Report.

The first safeguard for the protection of the Whistleblower is the obligation of confidentiality of his /her identity placed on the SB and on anyone called upon to cooperate in the management of the Report.

Retaliatory activities include, by way of example, dismissal, suspension, retrocession, demotion, early termination of the legal relationship that binds the Whistleblower to the Company, discrimination or in any case unfavourable treatment, change of functions or workplace or working hours, coercion, intimidation, harassment, etc...

Also, retaliatory activities cannot be exercised against (i) persons in the same working context as the Whistleblower and with whom the latter has a habitual and current relationship, (ii) the entities owned by the Whistleblower, and (iii) the entities where the Whistleblower works.

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### 4. Confidentiality of information

The Internal Reporting System guarantees the confidentiality of the identity of the Whistleblower, the person involved, the persons mentioned in the Report and, in general, the documentation provided in support of the Report.

Any employee of the Company involved in various capacities in the management of the Reports are required to guarantee the confidentiality regarding the existence and content of the Report, the identity of the Whistleblowers (where communicated) and the reported persons. This obligation applies not only to colleagues, but also to hierarchical senior staff.

Any communication relating to the existence and content of the Report as well as the identity of the Whistleblowers (where communicated) and of the reported persons must strictly follow the “*need to know*” criterion.

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## 5. Reporting Channels

Reports can be made through the following channels:

- a. in writing by ordinary mail to the address:

**Edizione SpA, P.zza del Duomo 19, 31100 Treviso**

**To the attention of Supervisory Board – Management of Whistleblower Reports**

- b. orally by recording a message to the voice mail +39.0422.599660  
c. in the context of a personal meeting with a member of the SB that may be requested through the forms of reporting referred to in points (i) and (ii) above and recorded by the recipient.

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## 6. Requirements of the Reports

The Report must contain:

- a. the identification data of the Whistleblower as well as an address to which to communicate subsequent updates;  
b. the circumstances of time and place in which the event referred to in the Report occurred;  
c. the personal details or other elements that make it possible to identify the person to whom the reported facts can be attributed.

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## 7. Content of the Reports

The Reports must concern only unlawful conduct pursuant to Italian Legislative Decree 231/2001 (so-called “**231 Offences**”) or violations of the 231 Model and the Code of Ethics of the Company of which the Whistleblower has become aware in the context of the his/her work on the basis of information that he/she has reasoned to believe to be true. The latter may also concern justified suspicions regarding violations committed or which - on the basis of concrete elements - could be committed in the organisation with which the Whistleblower has a relevant legal relationship or regarding conduct aimed at concealing such violations.

The 231 Model, , and the Company's Code of Ethics are available on the website at [www. Edizione.com](http://www.Edizione.com) together with the Whistleblowing Procedure. The list of 231 Offences is available on the website [www.reatipresupposto231.it/](http://www.reatipresupposto231.it/)

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## 8. Subjects entitled to submit Reports

The following persons can send Reports to the SB, through the channels referred to in Art. 5:

- a. employees and interns/trainees, regardless of the type of contract binding them to the Company;  
b. self-employed workers and freelancers who have a collaboration relationship with the Company;  
c. suppliers of goods or services of the Company;  
d. shareholders and members of the Company's corporate bodies.

Entitlement to the submission of Reports continues even after the termination of the relevant legal relationship where the information on the violations has been acquired during the relationship itself.

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## **9. Report management procedure - activities and duties of the SB**

Following receipt of the Report, the SB shall:

- a. issue the Whistleblower with an acknowledgement of receipt of the Report within seven days of its receipt;
- b. appoint an internal Report Coordinator, where deemed appropriate;
- c. maintain contact with the Whistleblower;
- d. respond to the Report by providing a reply to the Whistleblower within three months from the date of issue of the acknowledgement of receipt.
- e. keep up-to-date a protected database, with security measures and internal procedures that guarantee confidentiality, where the individual Reports are recorded and filed, together with the relevant investigative processes, the persons directly or indirectly informed, even partially, of elements of the Report for the purposes of the investigative activity, the feedback from the investigative activities and any other relevant data for the purposes of the Report management process.

The SB must certify the inadmissibility of the case and consequently dismiss Reports that do not make it possible to substantiate and contextualise the reported facts and, as a result, conduct a preliminary investigation to ascertain their truthfulness and relevance. The Whistleblower, where known, is informed of the case dismissal.

Reports that cannot be processed as they do not meet the requirements may be treated by the SB as ordinary communications received from it not in the context of Whistleblowing.

In the performance of the activities necessary for the investigation of the cases opened as a result of the Reports, the SB - using the budget at its disposal or, if necessary, by making a reasoned request to the Chief Executive Officer of the Company to supplement it - may make use of competent corporate bodies and functions or of external consultants appointed for the purpose.

Once the SB has completed its investigations and found that the Report is well-founded, the SB shall refer the matter to the competent corporate bodies/departments, which shall take the relevant consequent actions; in fact, the Company is responsible for any assessment of individual responsibilities and any subsequent measures or proceedings.

The management of the Reports and the consequent decisions made by the Company must always be without prejudice to legal obligations and to the protection of the rights of the Company or of the persons wrongly and/or maliciously accused.

It is the duty of the SB to ensure that adequate information is given to the subjects entitled to the Reports regarding the Internal Reporting System and the Whistleblowing Procedure - underlining the guarantees of confidentiality and the absence of retaliation - by means of, for example, exposure and availability of the Whistleblowing Procedure in the workplace and publication on the Company's website.

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## **10. Unfounded Reports**

An unfounded Report made with wilful misconduct or gross negligence constitutes a violation of the 231 Model and is sanctioned pursuant to the combined provisions of Art. 13 of the Whistleblowing Procedure and chapter 9 of the 231 Model.

The Whistleblower will not be subject to disciplinary sanctions in the event of lack of sufficient objective evidence of the violation, even if, due to this lack, the preliminary investigation has not been able to ascertain any facts.

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## 11. Anonymous Reports

Any anonymous Reports must present an adequate detail of the facts reported, precise and consistent, sufficient to enable the investigative activity to be carried out. If these requirements are not met, the Reports shall be qualified as non-prosecutable and consequently dismissed.

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## 12. Reports to unauthorised subjects

It is the duty of every employee/director of the Company who receives a Report to promptly transmit it to the SB by delivering it personally to one of its members or by sending it by post to the address set out in Art. 5 of the Whistleblowing Procedure, keeping every element of the Report confidential and informing the Whistleblower of the transmission.

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## 13. Sanctioning system

As regards its employees, the Company contemplates and (where applicable) adopts disciplinary sanctions against:

- those responsible for any act of retaliation or discrimination or in any case of illegitimate prejudice, direct or indirect, against the Whistleblower (or anyone who has collaborated in the ascertainment of the facts that are reported by a Report) for reasons connected, directly or indirectly, to the Report;
- the reported persons, or of any other subject involved in the reported facts, for the responsibilities ascertained;
- anyone who violates the confidentiality obligations referred to in the Whistleblowing Procedure;
- those employees who, as set forth by law, have made an unfounded Report with wilful misconduct or gross negligence.

Disciplinary measures shall be proportionate to the extent and seriousness of the unlawful conduct ascertained, up to, for the most serious cases, the termination of employment.

With regard to third parties (e.g. partners, suppliers, consultants, etc.), the legal remedies and actions apply in addition to the contractual clauses of compliance with the Code of Ethics, the 231 Model and any other applicable internal regulations.

Reference should be made, within the limits of applicability, to the provisions of 231 Model on the Disciplinary Measures (Art. 9. The Disciplinary Measures).

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## 14. Personal data protection

In compliance with the principle of minimisation pursuant to Art. 5 of Regulation (EU) no. 2016/679 (the “GDPR”), only personal data that is relevant and necessary with respect to the purposes of the Procedure may be processed. Therefore, all personal data (of any natural person) contained in the Reports or otherwise collected during the investigation process that is not necessary shall be deleted or made anonymous. The privacy policy at the bottom of this Whistleblowing Procedure contains general information relating to the processing of personal data as part of the management of Reports. The documentation and information relating to the Reports are kept for the time necessary to process the Report and in any case not beyond the terms set forth in the aforementioned disclosure, without prejudice to any legal obligations or the need for protection in the event of a dispute.

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## 15. Privacy Policy for Reports pursuant to Articles 13 and 14 of the GDPR

### Identity of the Data Controller

Edizione S.p.A. (hereinafter also the “Data Controller”), with registered office in Piazza del Duomo No. 19, 31100, Treviso.

### Contact details of the Data Controller

Email: [affari.societari@edizione.com](mailto:affari.societari@edizione.com) - Address: Piazza del Duomo No. 19, 31100 Treviso

### Personal data collected

Personal data (e.g. identification and personal data, contact details, special data pursuant to Art. 9 of the GDPR, judicial data pursuant to Art. 10 of the GDPR) of the Whistleblower and/or Reported Subject and/or any third parties provided by the Whistleblower and/or acquired in the course the necessary preliminary activities.

### Purpose of the Data Processing

1. Managing Reports of any fraudulent behaviour and/or unlawful or irregular conduct relating to violations of the 231 Model, the Code of Ethics and the relevant legislation pursuant to Legislative Decree 231/2001, including ascertainment activities and internal investigations related to the verification of the behaviours subject to reporting.

**Legal basis for the Data Processing:** Legal obligation

**Retention period:** Twelve months from the completion of the ascertainment of the facts reported in the Report if unfounded and not relevant for the purposes of the reference legislation (e.g. for the purposes of Legislative Decree 231/2001). Five years from the completion of the ascertainment of the facts reported in the Report as regards cases that are well-founded and for which a follow-up decision is made. (\*)

2. Initiating any measures following the ascertainment of the reported facts or to protect a right of the Company within the limits and in the manner set forth in the applicable regulations.

**Legal basis for the Data Processing:** Legitimate interest

**Retention period:** ten years from the date of conclusion of the contractual relationship, also in compliance with any legal obligations set forth in civil, tax and regulatory provisions, etc. (\*)

(\*) The deadline may be extended in the event of a legal or disciplinary action and to assert a right of the Company. In this case, the personal data shall be stored for the entire duration of the proceedings until their conclusion and the expiry of the time limits set for appeals.

### Data processing methods and security measures

The data may be processed using technological, IT/or paper methods and through suitable IT tools (e.g. software, hardware, applications). In this regard, the Company has in place protocols, controls and procedures to ensure the confidentiality of the data of the data subjects, and is constantly committed to adopting, pursuant to Art. 32 of the GDPR, specific technological and organisational measures to protect data from risks of loss, illicit or incorrect use and unauthorised access. In particular, the transmission and storage of the data provided by the Whistleblower are managed through tools and protocols designed to guarantee the confidentiality of the Whistleblower’s identity at all stages of the process.

### **Recipients or categories of recipients of Personal Data**

In order to achieve the purposes of the data processing described, personal data may be communicated to various types of subjects, including:

- employees and collaborators of the Data Controller, in their capacity as subjects authorised to process the data;
- third parties contractually linked to the Data Controller, who will act, as the case may be, as data processors or independent data controllers;
- Judicial Authorities and/or public entities at their express request and/or pursuant to the law during investigations and controls in their capacity as independent Data Controllers;
- other Group companies.

The complete list of recipients of Personal Data of the Data Subjects, including more details on the registered office of the recipients, is kept at the headquarters of the Data Controller and can be consulted upon request.

### **Transfer of Personal Data**

The personal data of the data subject shall be processed essentially within the European Union. Should it be necessary to transfer the data to third parties located outside the European Economic Area (EEA) for specific purposes related to the management of the process, this transfer shall take place only in the cases in which the European Commission has confirmed an appropriate level of protection of the data of the third country or in the presence of adequate data protection guarantees (e.g. standard EU contractual clauses for the transfer of data to third countries).

### **Rights of the Data Subjects**

The Data Subjects may exercise, at any time, the rights provided for in Articles 15 et seq. of the GDPR in relation to the processing of their Personal Data, such as, for example, the right of accessing, rectifying, cancelling, limiting and opposing their data processing by sending a request to the email address [affari.societari@edizione.com](mailto:affari.societari@edizione.com).

Note: The rights referred to in Articles 15 to 22 of the GDPR may not be exercised through a request sent to the Data Controller or a complaint pursuant to Article 77 of the Regulation if the exercise of these rights could result in an effective and concrete prejudice to the confidentiality of the identity of the Whistleblower reporting unlawful conduct, in compliance with Law No. 179/2017, of which it became aware. Therefore, the exercise of these rights may be delayed, limited or excluded through a reasoned communication that is provided without delay to the data subject for the time period and to the extent that this constitutes a necessary and proportionate measure. In such cases, the rights of the Data Subject may be exercised through the Data Protection Authority (in the manner referred to in Art. 160 of the Privacy Code), which informs the Data Subject that it has carried out all the necessary checks or a full review, without prejudice to the right of the Data subject to lodge a judicial appeal.

### **Right to lodge a complaint with the Supervisory Authority**

If the Data Subject believes that his/her Personal Data have been processed unlawfully, he/she has the right to lodge a complaint with the Data Protection Authority (<https://www.garanteprivacy.it/>).

### **Provision of Personal Data**

With regard to the purpose of data processing, the provision of data is not strictly mandatory given that anonymous Reports are also accepted; however, personal Reports are preferable.

### **Use of an automated decision-making process**

The personal data collected shall not be subject to an automated decision-making process.