

## WHISTLEBLOWING POLICY

### Index

1. Objectives	1
2. Definitions	1
3. General principles	2
4. Reports	3
4.1. Who can make a report	3
4.2. What can be reported	3
4.3. Reporting channels	4
5. Procedure	5
5.1. Written form	6
5.2. Oral form	6
6. Timelines	6

### **1. Objectives**

The purpose of this policy is to provide the personnel of QubicaAMF Europe S.p.A. and all its Stakeholders guidelines to understand the “Whistleblowing” reporting tool. It also aims to provide clear operational guidance on the subject matter, content, recipients and methods of reporting, as well as about the forms of protection that are offered in our legal system, by removing factors that may discourage or hinder the use of reports.

We will explain how to make and handle reports of suspected misconduct or suspected wrongdoing or alleged breaches, in accordance with the provisions of Legislative Decree March 10, 2023, No. 24 implementing (EU) Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws.

### **2. Definitions**

For the purpose of this procedure, the following terms shall have the following meanings:

- 1) **Report:** a written or oral communication of information about breaches.

- 2) **Breach:** conducts, acts or omissions that harm the public interest or the integrity of QubicaAMF Europe S.p.A. It includes both potentially wrongful acts that have already been committed or that can be reasonably expected to be very likely to be committed; as well as attempts to conceal such actions or omissions.
- 3) **Reporting person:** (so-called whistleblower) the natural person who makes the report or public disclosure. A reporting person whose identity cannot be traced is anonymous.
- 4) **Receiver of the report:** it is a board composed of an odd number of members, whose task is to verify the report, make the necessary investigations, and give feedback to the reporting person.
- 5) **Reported person or person concerned:** the natural person mentioned in the internal or external report or public disclosure as the author, even indirectly, of the breach. The person concerned is the one who is otherwise implicated in the reported or publicly disclosed breach.
- 6) **Facilitator:** a natural person who assists a reporting person in the reporting process working in the same work-related context, and whose assistance should be confidential.
- 7) **Retaliation:** means any conduct, act or omission, even if only attempted or threatened, engaged in by reason of the report, compliant to the Judicial or Accounting Authority, or public disclosure, and which causes or may cause unjustified detriment to the reporting person or to the person making the complaint.
- 8) **Work-related context:** current or past work or professional activities through which, irrespective of the nature of those activities, a person acquires information on breaches and within which this person could suffer retaliation if he/she reported such information or in case of public disclosure or complaint to the Judicial or Accounting Authority.

### 3. General principles

QubicaAMF Europe S.p.A. is committed to the following general principles in the management of the Whistleblowing procedure and requires that reporting persons and others involved comply with them to the extent possible:

- **Confidentiality principle:** QubicaAMF Europe S.p.A. guarantees the confidentiality of the reporting person, reports and the information contained within them. The confidentiality of each report and the information contained therein, including the identity of the reporting person, the reported person(s), the facilitators, and any other person concerned, is guaranteed. Their identities will not be disclosed to anyone outside the group of whistleblowing managers.  
In order to further protect the confidentiality of the reporting person, he/she is asked to use his/her own, non-company device and outside Qubica's Internet network.
- **Principle of good faith:** the reporting person is protected even in cases where the report turns out to be unfounded, if the report was made in good faith, or the reporting person had reasonable grounds to believe that the information about the

breaches was true at the time of the report and that the information was within the scope of the policy; no reporting person may take advantage of these guarantees to avoid a disciplinary sanction against him or her in the case of a report contrary to the principles of fairness and good faith.

- **Principle of proportionality:** QubicaAMF Europe S.p.A. and whistleblowing managers undertake to conduct adequate, necessary, bona fide, and exhaustive investigations to achieve the purpose of detecting or preventing harm to persons or property related to the company itself.

## 4. Reports

### 4.1. Who can make a report

Reports referred to in section 4.2, relating to breaches known within one's work context or collaboration with QubicaAMF Europe S.p.A., may be made by:

- 1) employees of QubicaAMF Europe S.p.A.;
- 2) collaborators, pursuant to art. 2 of Legislative Decree 81/2015, who carry out their work activities related to QubicaAMF Europe S.p.A.;
- 3) employees or collaborators who work for entities that provide goods or services or perform works for the benefit of QubicaAMF Europe S.p.A. (e.g. suppliers or contractors);
- 4) freelancers and consultants who provide their services for the benefit of QubicaAMF Europe S.p.A.;
- 5) volunteers and interns, paid and unpaid, who serve at QubicaAMF Europe S.p.A.;
- 6) shareholders and persons in charge of administration, management, control, supervision or representation of the Company.

### 4.2. What can be reported

Persons referred to in section 4.1 may report related facts, events and circumstances in good faith and provided they have reasonable grounds to believe that such information is true.

It is important to emphasize that reports should be as detailed as possible in order to provide useful and adequate information that will enable to effectively establish whether the reported events are well-founded. In particular, it is of great help if each report includes the following:

- name of the reporting person and related contact details for further communication (**for this purpose, it is necessary to use your own device, not the company's, and to connect to the portal not from the company network**); however, reports can also be submitted anonymously, and QubicaAMF Europe S.p.A. guarantees anonymous reporting persons adequate means to monitor their reports while respecting their anonymity;

- a detailed description of the events that occurred, including date and place, and how the reporting person learned about them;
- whether the allegedly breach has already taken place or has yet to take place;
- the name and role of the person(s) reported or information identifying them;
- the name and role of any other parties who may report on the reported events;
- any documents or other evidence that can substantiate the reported events (e.g., photos, documents, audio/video recordings).

It is important to emphasize that reports should be made in good faith, be circumstantial and based on precise and concordant facts, and relate to provable facts known directly to the reporting person.

**Please note** that in the event of slanderous, defamatory or unfounded reports, the reporting person may be held accountable, including in criminal proceedings, and disciplinary proceedings may be instituted against him or her, which in the most serious cases may lead to dismissal.

### **4.3. Reporting channels**

Those who want to make a report have multiple channels available, to be followed in order:

- 1. Internal channel:** it is accessible through an external IT platform, which can be reached from the website of QubicaAMF Europe S.p.A. > Whistleblowing > Parrot... Once in the platform, the reporting person will be able to choose from the proposed ways of reporting:
  - 1.1.** in writing: in this case, proceed through the portal you are already in and follow the instructions;
  - 1.2.** orally: you can request a face-to-face meeting with the whistleblowing managers.

All personal data submitted will be processed on behalf of QubicaAMF Europe S.p.A. by the service provider ensuring an adequate level of data protection. Personal data will be processed in accordance with the fundamental principles applicable to processing under art. 5 of the GDPR. For further information or to find out how to exercise your privacy rights, see the appropriate Privacy Policy, which is also on the portal and is mandatory to make a report.

- 2. External channel** at Autorità Nazionale Anticorruzione (**ANAC**). This channel can be activated only residually; in fact, you must always use the internal one first except in the following cases:
  - reporting through internal channels was not responded to within the timeframe stipulated by law and indicated in section 6;
  - the reporting person, on the basis of concrete circumstances and information that can actually be acquired and, therefore, not on mere inferences, has well-founded reasons to believe that if he or she made an internal report through the internal channel of QubicaAMF Europe S.p.A. the report would not be effectively followed up or would result in retaliatory conduct;

- the reporting person has reasonable grounds to believe that the breach may pose an imminent or obvious danger to the public interest (e.g., safeguarding a priority public interest such as environmental protection health or safety).
- 3. Public disclosure:** this channel can be used only when the following conditions are met:
- the reporting person has already made an internal and external, or directly external, report and no response has been made within the legal time limits;
  - the reporting person has good reason to believe that the breach may pose an imminent or obvious danger to the public interest;
  - the reporting person has well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up because of the circumstances of the specific case (e.g., imminent or irreversible harm or even the physical safety of one or more persons is endangered) or where there is well-founded fear that the recipient of the report may be colluding with or involved with the author of the breach.

## 5. Procedure

To make a report, the interested party must follow the above mentioned principles, follow the procedure he or she will find on the site, and, once he or she arrives at the dedicated external platform, monitor the progress of his or her report, either through the portal or from the personal contact information indicated to be contacted if necessary.

After reporting, a unique 18-digit code is generated, which the reporting person should take care to keep in order to access his/her report and check its progress. This code is the only way to trace the report, and it is not possible to receive it again in case of loss.

Once submitted, the report is not editable by anyone, including the reporting person.

The report, once the entire procedure is completed, regardless of the outcome, can be kept for up to 5 years.

In the case of receiving anonymous reports, if they are timely, substantiated and supported by appropriate documentation, they may be treated by the company as ordinary reports. In any case, anonymous reports should be recorded by the whistleblowing manager and the documentation received should be retained. In fact, the Decree provides that where the anonymous reporting person is subsequently identified and has suffered retaliation, he/she should be afforded the protections provided for the whistleblower.

The outcome of the report, whatever it may be, will be substantiated by the whistleblowing managers and delivered to the reporting person.

Once a report is received, whistleblowing managers shall conduct a preliminary analysis to determine whether there is sufficient evidence of a potential or actual breach. If successful, the report is further investigated. Otherwise, the report will be filed as per regulations and the reporting person will be informed. If the report does not fall within the scope of

Whistleblowing, the manager must give reasoned notice to the reporting person and, if necessary, redirect him or her to the relevant authorities.

If it is possible to believe that the facts contained in the report constitute a crime, the whistleblowing manager shall consider, in consultation with other relevant corporate functions, whether and when the information contained in the report should be reported to the relevant judicial authorities, including under locally applicable regulations.

The whistleblowing manager is then responsible for verifying the report and conducting a timely and thorough internal investigation, in accordance with the principles of impartiality, fairness, proportionality and confidentiality to the reporting person and all parties concerned. In the course of such investigation, the whistleblowing manager may enlist the support of the relevant business departments from time to time and/or specialized external consultants, always ensuring the confidentiality of information and anonymizing as much personal data as possible.

During the investigation, the whistleblowing manager may ask the reporting person to provide additional supporting information as necessary; the reporting person has the right to complete or correct the information provided to the manager in accordance with the principle of good faith. The whistleblowing manager may also conduct interviews or request information from other people who may have knowledge of the reported events.

Reported persons are guaranteed the right of defense and to be informed of the outcome of the investigation, to the extent provided by locally applicable regulations.

### **5.1. Written form**

The reference platform to be used is external to the QubicaAMF Europe S.P.A. network and can be reached from the corporate website (see section “Internal Channel” 4.1).

### **5.2. Oral form**

In case the reporting person chooses the face-to-face mode of meeting, the company guarantees to conduct it within a reasonable time (e.g., 10/15 days). The meeting will take place in a suitable place to ensure the confidentiality of the reporting person, and it is always recommended that, with the consent of the reporting person, the meeting be recorded through devices suitable for storage and listening. In the event that a record cannot be made, it is necessary to draw up minutes that must also be signed by the reporting person, in addition to the person who received the statement. A copy of the minutes will be given to the reporting person.

## **6. Timelines**

Once the report is submitted, the manager issues the reporting person with a notice of receipt within 7 days.

The whistleblowing manager must also provide feedback to the reporting person within a maximum period of 3 months from the date of notice of receipt or, failing that, within 3 months from the expiration of the 7 days for such notice.

**Please note** that the feedback that is given to the reporting person at the expiration of the specified deadlines may be either final if the investigation is completed or interlocutory on the status of the investigation, as the latter may still be in progress.

December 2023



**QubicaAMF Europe S.p.A.**