

WHISTLEBLOWING

Legislative Decree No. 24 of 10 March 2023 implements Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions for the protection of persons who report breaches of national laws.

Breda Energia S.p.A. has long since adopted procedures and processes to guarantee the values protected by whistleblowing. Among these, it has made available to its own resources a specific link within the institutional website as a specific reporting channel that would allow any whistleblowing with protection of the whistleblower's rights, including those concerning privacy and therefore anonymity.

The Company's attention continues to be focused on improving processes, also following the requirements of recent legislation on the subject.

Below are the operating instructions for the reporting of the facts envisaged and applicable in all the entity's offices.

DEFINITIONS

Whistleblower

the natural person who makes a report or public disclosure of information on violations acquired in the context of his or her work - that becomes aware of unlawful conduct or violations within the meaning of **Legislative Decree No. 24 of 10 March 2023**.

Reported Fact

Substantiated communication by the whistleblower concerning reasonable and legitimate suspicion or awareness of unlawful conduct or violations pursuant to **Legislative Decree No. 24 of 10 March 2023**.

Reported person

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 in any way implicated in the breach reported or publicly disclosed.

PURPOSE & SUBJECT OF REPORTS

The Breda Energia S.p.A. Supervisory Body ex 231 (OdV) will accept reports and analyze them if such reports:

1. relate to significant illegal conduct in accordance with Legislative Decree 231/2001; in other words, if such reports refer to the commission of one of the offenses that are determined in the aforementioned legislative decree (a list of these offenses is contained in the document Organization, Management and Control Model ex 231 General Part and Special Part adopted by Breda Energia S.p.A., which is available on the Breda website as well as on the company intranet);
2. refer to violations of the Organization, Management and Control Model ex 231 General Part and Special Part adopted by Breda Energia S.p.A. or of the Breda Energia S.p.A. Code of Ethics; namely, if such reports refer to violations of the protocols contained in the Organization, Management and Control Model ex 231 General Part and Special Part adopted by Breda Energia S.p.A., to violations of the corporate processes that are an integral part of the Organization, Management and Control Model ex 231 General Part and Special Part adopted by Breda Energia S.p.A., or to violations of the Code of Ethics;
3. relate to breaches falling within the scope of the European Union acts in the following areas:
 - public procurement
 - financial services, products and markets, and prevention of money laundering and terrorist financing
 - product safety and compliance
 - transport safety
 - protection of the environment
 - radiation protection and nuclear safety
 - food and feed safety, animal health and welfare
 - public health

- consumer protection
 - protection of privacy and personal data, and security of network and information systems;
4. relate to breaches affecting the financial interests of the European Union as referred to in Article 325 TFEU and as further specified in relevant European Union measures;
 5. refer to breaches relating to the internal market, as referred to in Article 26 (2) TFEU, including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

The Whistleblower must provide precise and concordant elements that describe the events that have occurred, even if such elements cannot be demonstrate such events.

CHARACTERISTICS OF THE REPORT

The report must refer solely to breaches of the law or of internal procedures and regulations, including the Code of Ethics, therefore, reports concerning complaints, personal requests or, more generally, circumstances not relevant to may not be taken into consideration.

The reports must be made in good faith, detailed and based on precise and concordant factual elements, also in order not to waste the effectiveness of the tool made available to you. Anyone who willfully or grossly negligent makes reports which subsequently turn out to be unfounded may be subject to disciplinary sanctions.

REJECTED REPORTS AND REPORTS THAT FALL OUTSIDE THE SCOPE OF THE WHISTLEBLOWING PROCEDURE

The following types of reports will not be analyzed by Channel Manager and the Supervisory Body:

1. reports falling outside the purpose set forth above;
2. groundless reports due to lack of factual evidence in the report itself;;
3. production of documentation in the absence of specification reporting;
4. reports concerning disputes, claims or requests related to a personal interest of the Whistleblower that pertain exclusively to his/her individual working relationships, or inherent in his/her working relationships with the hierarchically superior
5. reports that report "rumors", devoid of reliable references or based on mere suspicion or hypothesis, devoid of testimonial or documentary evidence.

MANAGEMENT OF THE REPORTS

In order to protect as much as possible the "whistleblower" and the "signaled person", security measures have been adopted: regardless of the choice made by the "whistleblower" to make an anonymous or non-anonymous report (as indicated in the following point 6), confidentiality of the whistleblower identity of the content of the report are guaranteed through secure protocols and cryptographic tools that protect personal data and information provided. The identity of the whistleblower is never disclosed without his consent, with the exception of the cases provided for by current legislation. The competent Body for the management of reports is the Breda Energia S.p.A. Supervisory Body (OdV)

In addition to the information provided, we invite you to read the "whistleblowing" procedure issued by the Company.

INTERNAL CHANNELS FOR REPORTING

The Whistleblower may make a report:

By ordinary mail, the report must be inserted in three closed envelopes, the first containing the reporting person's identification data, the second containing the report, in order to separate the reporting person's identification data from the report, both envelopes must then be inserted in a third closed envelope bearing the words **RESERVED** on

the outside - To the Supervisory Body of Breda Energia S.p.A. c/o Breda Energia S.p.A. – Via Carducci, 125 – 20099 Sesto San Giovanni (Milan).

Through the My Whistleblowing add-on to the My Governance software, as an alternative reporting channel suitable for guaranteeing, with IT methods, the confidentiality of the identity of the whistleblower, in compliance with the legislation (hereinafter, the "Software") with the methods access indicated below:

1. Access the link <https://areariservata.mygovernance.it/#!/WB/BREDA-ENERGIA> , filling in the form inserting name, surname and e-mail address (**please do not use the company one, as required by the Privacy Guarantor**)

**Compilare il form per ricevere le Credenziali
Univoche di Accesso**

Nome

Cognome

Email *

Si prega di non utilizzare l'indirizzo email aziendale

L'indirizzo e-mail è necessario al solo fine della registrazione. Il suo indirizzo e-mail non sarà visibile alla Società. Servirà unicamente per ricevere notifiche di eventuali nuove comunicazioni, da parte dei Gestori della Segnalazione.

☐ Dichiaro di aver letto e accettato l'Informativa Privacy *

Invia

Sei già registrato? [Clicca per accedere](#)
 Password dimenticata? [Clicca per resettare](#)
 Per qualsiasi dubbio o necessità contattaci [cliccando qui](#)

2. Follow the instructions received with the e-mail containing the Login Unique Credentials

3. Log in to your account with your credentials


MY GOVERNANCE
 WE DIGITIZE YOUR COMPANY
ZUCCHETTI

Insert your email address

Password

Password dimenticata? Forgot password?
[Clicca per resettare](#) / [Click here to reset](#)

☐ Non sono un robot 

Login

4. From the drop-down menu in the upper right-hand corner, select the "REPORT A VIOLATION" option

5. It will be possible to proceed with the report

(a) anonymously ticking the relevant box:

(b) or, in a non-anonymous form, but in any case, with the guarantees of confidentiality required by law

6. Once the reporting method has been established, the whistleblower will proceed by completing the form. The fields marked with the symbol * are mandatory. Some fields have an open text option and must have a minimum number of characters.

EXTERNAL CHANNELS FOR REPORTING

The external reporting channel shall be activated at the National Anti-Corruption Authority (ANAC)

<https://www.anticorruzione.it/>.

The Whistleblower may make an external report if, at the time of its submission:

- the internal reporting channel is not active or does not comply with the Decree;
- has already issued an internal report in accordance with the Decree and has not been followed up;
- it has reasonable grounds to believe that, if it issued an internal alert, it would not be effectively followed-up or that the same alert could lead to a risk of retaliation;
- has reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to the public interest.

For any further questions or clarifications contact Odv@bredaenergia.it.