

**PROCEDURE FOR THE
MANAGEMENT OF REPORTS
(WHISTLEBLOWING)**

Industrie Caltex S.p.A.

ANNEX NO. 1

Forms of protection for the persons involved

1. FORMS OF PROTECTION of the WHISTLEBLOWER, THE PERSON INVOLVED OR MENTIONED**1.1. Confidentiality obligations regarding the identity of the whistleblower**

In compliance with the confidentiality obligation that the Company guarantees for the entire duration of the proceedings initiated as a result of an internal report, the identity of the whistleblower and/or any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the whistleblower, to persons other than those competent to receive or follow up reports, expressly authorised under the privacy legislation in force.

The data of the person involved and of other persons mentioned in the report or internal investigations are processed in accordance with the GDPR.

In the context of disciplinary proceedings, the identity of the whistleblower person may not be disclosed where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the internal report, even if consequent to it. If the charge is based, in whole or in part, on the internal report and knowledge of the identity of the whistleblower is indispensable for the defence of the person concerned, the internal report will only be usable for the purposes of disciplinary proceedings if the whistleblower expressly consents to the disclosure of his or her identity.

The whistleblower shall be notified, by written communication, of the reasons for the disclosure of confidential data in the event of the disclosure of the whistleblower's identity referred to above, as well as in the context of the reporting procedures transmitted through the Reporting Channels and/or through the external reporting channel, when the disclosure of the whistleblower's identity and/or other information is also indispensable for the defence of the person concerned.

The Company guarantees adequate protection of the confidentiality of the whistleblower's identity by censuring any conduct that violates the measures provided for the protection of the whistleblower through the application of the relevant provisions of the Code of Ethics and Disciplinary Code adopted by the Company. In addition to the above, the Company ensures that the identity of the persons mentioned in the report is also guaranteed until the conclusion of the relevant proceedings.

1.2. Prohibition of discrimination against the whistleblower

Any form of retaliation or discriminatory measure against the whistleblower (and persons treated as such under the preceding provisions), whether direct or indirect, affecting working conditions for reasons directly or indirectly linked to the reporting, is prohibited. Acts taken in violation of this prohibition are null and void.

Protection measures apply when the following conditions are met:

- a. at the time of the internal or external report or public disclosure the whistleblower has reasonable grounds to believe that the information about the reported breach is true and falls within the objective scope of the Whistleblowing Procedure;
- b. an external report was made only where permitted by law;
- c. the report has been publicly disclosed provided that the whistleblower:
 - i. has previously made an internal report through the reporting channels set up by **Industrie Celtex S.p.A.** and/or through the external reporting channel referred to in this Whistleblowing Procedure and the whistleblower has not received any response;
 - ii. has well-founded reasons to believe that the breach may constitute an imminent and/or obvious danger to the public interest;

- iii. has reasonable grounds to believe that the internal or external report may entail a risk of retaliation and/or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the person who has received the report may be in collusion with the author of the breach or involved in the breach itself.

The adoption of discriminatory measures against the whistleblower may be reported to the ANAC, for measures within its competence.

1.3. Reservations and facts on disciplinary actions

On the other hand, protection measures are not granted to the whistleblower, who is subject to disciplinary sanctions, when the criminal liability of the whistleblower for the offences of defamation or slander (or in any case for the same offences connected with the report to the judicial or accounting authorities) has been established, even by a judgment of first instance, or his or her civil liability has been established, for the same reason, in cases of wilful misconduct or gross negligence.

For the sake of clarity, in addition to the above paragraph, the following violations also constitute disciplinary offences: (1) violations of the Whistleblowing Procedure, as well as (2) the commission of retaliatory or discriminatory acts against the whistleblower contrary to the law, (3) obstructing or attempting to obstruct the whistleblowing in a way contrary to the law, (4) breach of confidentiality obligations, (5) failure to verify and analyse the reports.

1.4. Protection of the person involved

The person involved must be informed, as soon as possible, of the charges brought against him or her, whether or not they are based on the internal report, in compliance with the principles of adversarial protection and defence generally applicable to disciplinary and/or sanction proceedings. The person involved may be heard, or, at his or her request, shall be heard, also by means of a paper-based procedure through the acquisition of written observations and documents.

Information concerning the proceedings initiated against the person involved (or other persons mentioned in the report) may be delayed or excluded if there is a substantial risk that such disclosure would compromise the Company's ability to effectively investigate the person involved and/or to gather the necessary evidence, until such risks cease to exist, always in compliance with the applicable regulatory provisions.