



**PROCEDURE FOR REPORTING VIOLATIONS OF COMPANY
POLICIES AND UNETHICAL BEHAVIOUR
(WHISTLEBLOWING)**

NOVATION TECH S.P.A.

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1. PURPOSE

The purpose of this document is to regulate the procedures for reporting any violations of national or European Union regulations that damage the integrity of NOVATION TECH S.P.A. (hereinafter also referred to as ‘the Company’), as well as unlawful conduct relevant pursuant to Legislative Decree no. 231 of 8 June 2001 by anyone who has become aware of such conduct in the context of their employment, collaboration or professional relationship with the Company or, in any case, in the working environment as defined below.

In particular, this document is intended to illustrate: the channels, procedures and conditions for making internal or external reports, as well as the operational guidelines that the reporter must follow in order to submit them; the protections afforded to the whistleblower, as well as the liabilities that the whistleblower may incur in the event of reports that prove to be false or unfounded; the measures provided for the protection of whistleblowers and other persons involved in the report in various capacities.

This document has been drawn up in accordance with the provisions of Legislative Decree No. 24 of 10 March 2023, implementing Directive (EU) 2019/1937 (hereinafter also referred to as the “Decree”) and concerning the protection of persons who report breaches of Union law and national regulatory provisions.

2. DEFINITIONS

The terms indicated in this document with a capital letter shall have the following meanings:

Report Manager: the person, internal or external, formally appointed by the Company to manage the Reporting channel.

Working Context: the current or past employment or collaboration relationship between the Reporting Person and the Company, within which, regardless of the nature of the activity carried out, the person acquires Information on Violations and for which they could suffer retaliation in the event of Reporting, Public Disclosure or reporting to the competent authorities.


Public Disclosure: any behaviour likely to make Information about Violations public through the press, electronic media or other means of dissemination capable of reaching a large number of people.

Facilitator: the natural person who assists the Reporting Person in the Reporting process, operating within the same Working Context and whose assistance must be kept confidential.

Information on Violations: information, including well-founded suspicions, concerning Violations committed or which, on the basis of concrete evidence, could be committed within the Company's organisation, as well as evidence concerning conduct aimed at concealing such Violations.

Supervisory Body: The Supervisory Body is the independent and autonomous body responsible for monitoring compliance with and observance of Model 231 and the Code of Ethics where adopted.

Person Involved and/or Mentioned: the natural or legal person mentioned in the Report, whether internal or external, or in the Public Disclosure, whom the Reporting Person attributes the commission of the Violation that is the subject of the Report or Public Disclosure or who is otherwise involved in the aforementioned Violation.

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Whistleblower: the natural person who reports or publicly discloses information about violations acquired in the context of their work. In particular, persons belonging to one of the following categories are entitled to make reports:

- employees on fixed-term or permanent contracts, part-time or full-time;
- workers with intermittent employment contracts or on-call jobs;
- employees of employment agencies or temporary agency workers;
- apprentices;
- occasional workers pursuant to Article 54-bis of Decree Law 50/2017;
- self-employed workers, collaborators, consultants, workers with collaborations organised by the client;
- collaborative relationships referred to in Article 409 of the Italian Code of Civil Procedure, i.e. agency relationships, commercial representation relationships and other collaborative relationships that take the form of continuous and coordinated work, mainly personal, even if not of a subordinate nature;
- workers or collaborators who carry out their work for public or private sector entities that supply goods or services or perform work on behalf of third parties;
- freelancers or consultants;
- volunteers or interns, whether paid or unpaid;
- shareholders;
- persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised on a de facto basis;
- A Whistleblower is defined as any of the above-listed individuals, even when the Information on Violations is learned during the selection process or in other pre-contractual phases and/or during the course of the relationship, and even if:
 - the legal relationship has not yet begun;
 - during the trial period;
 - after the termination of the legal relationship.

Feedback: communication to the Reporting Person of information relating to the follow-up that is being given or that is intended to be given to the Report.

Retaliation: any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the Report, Public Disclosure or reporting of the Violation to the authorities, which causes or may cause, directly or indirectly, unjust damage to the Reporting Person (or to the person who made the report or public disclosure) and/or to other persons specifically identified by the regulation.


Report: the communication of Information on Violations, in writing or orally, made through the channels described below.

Internal Report: the communication, in writing or orally, of Information on Violations, submitted through the internal reporting channel referred to in paragraph 5 below.

External report: the communication, in writing or orally, of Information on Violations, submitted through the external reporting channel established by ANAC, referred to in paragraph 6 below.

Follow-up: the action taken by the Reports Manager to assess the validity of the reported facts, the outcome of the investigations and any measures taken.

Violation: any behaviour, act or omission that damages the integrity of the Company and, in particular:

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1. unlawful conduct relevant pursuant to Legislative Decree No. 231 of 8 June 2001, namely:
 - a. unlawful receipt of payments, fraud against the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud against the State or a public body, and fraud in public procurement;
 - b. computer crimes and unlawful data processing;
 - c. organised crime offences;
 - d. embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office;
 - e. counterfeiting of currency, public credit cards, revenue stamps and identification instruments or marks;
 - f. crimes against industry and commerce;
 - g. corporate crimes;
 - h. crimes for the purpose of terrorism or subversion of the democratic order;
 - i. practices of female genital mutilation;
 - j. crimes against the individual;
 - k. market abuse;
 - l. manslaughter or serious or very serious injury committed in violation of health and safety regulations at work;
 - m. receiving, laundering and using money, goods or benefits of illegal origin, as well as self-laundering;
 - n. crimes relating to non-cash payment instruments and fraudulent transfer of assets;
 - o. crimes relating to copyright infringement;
 - p. inducement not to make statements or to make false statements to the judicial authorities;
 - q. environmental crimes;
 - r. employment of third-country nationals whose stay is irregular;
 - s. racism and xenophobia;
 - t. fraud in sports competitions, illegal gambling or betting and gambling using prohibited devices;
 - u. tax offences;
 - v. smuggling;
 - w. crimes against cultural heritage;
 - x. laundering of cultural property and devastation and looting of cultural and landscape heritage

2. violations of the organisation and management model pursuant to Legislative Decree No. 231 of 8 June 2001 adopted by the Company;

3. offences falling within the scope of European Union or national acts relating to the following areas:
 - public procurement;
 - financial services, products and markets, and prevention of money laundering and terrorist financing;
 - product safety and compliance;
 - transport safety;
 - environmental protection;
 - radiation protection and nuclear safety;
 - food and feed safety and animal health and welfare;
 - public health;
 - consumer protection;

- privacy and personal data protection and security of networks and information systems.;
- 4. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union, as specified in the relevant secondary legislation of the European Union;
- 5. acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of European Union competition and State aid rules, as well as infringements relating to the internal market connected with acts that infringe company tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable company tax legislation;
- 6. acts or conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to in points 3, 4 and 5.

3. REPORTING CONTENT EXCLUDED FROM THE APPLICATION OF THE REGULATIONS

This document does not apply to reports concerning disputes, claims or requests related to the personal interests of the Reporting Person that relate exclusively to their individual employment relationships, or to their working relationships with their superiors: Therefore, reports concerning labour disputes, discrimination between colleagues, interpersonal conflicts between the Reporting Person and another worker or with hierarchical superiors, reports relating to data processing carried out in the context of the individual employment relationship in the absence of damage to the integrity of the Company are excluded.

The following are also excluded:

- reports of violations governed by European Union directives and regulations and by Italian implementing provisions that already guarantee specific reporting procedures;
- reports of violations relating to national security, as well as contracts relating to defence or national security, unless such aspects fall within the scope of relevant European Union secondary legislation.


4. CONTENT OF THE REPORT

It is very important to consider the following aspects in relation to the content of the Report:

- A. The Report must contain **detailed** information on the Violations, based on **precise and consistent facts**.
- B. Reports may concern both Violations that have been committed and those that have not yet been committed but which the Reporting Person reasonably believes could be committed on the basis of concrete evidence. Conduct aimed at concealing violations may also be reported.
- C. Information on reportable or actionable violations does **not** include information that is clearly **unfounded, information** that is already in the **public domain**, or information obtained solely on the basis of unreliable rumours or hearsay (so-called “**corridor gossip**”).

5. INTERNAL REPORTING

- A. For reports relating to the issues referred to in points 1 – 2 – 3 – 4 – 5 – 6 of the term ‘Violation’ defined in paragraph 2 of this procedure, the Company has set up a specific Internal Reporting channel, which guarantees the confidentiality of the identity of the Reporting Person, the Facilitator, the Person Involved, other persons mentioned in the Report, the content of the Report itself and the related documentation.
- B. Consequently, as per the specific assignment entrusted to Unindustria Servizi & Formazione Treviso Pordenone S.c.a.r.l. (UNIS&F), the person responsible for managing the internal reporting channel (Report Manager), as well as the recipient and person in charge of examining reports, is Dr Nicola Bellotto, an independent individual trained in the management of the reporting channel and with proven qualifications, experience and professional qualities, with whom UNIS&F has established a collaborative relationship.
- C. If the Reporting Manager has a conflict of interest, for example as an Involved and/or Mentioned Person or Reporting Person, one of the conditions for accessing the External Reporting Channels to ANAC (referred to in paragraph 6) applies, if the Reporting Person believes that there is no guarantee that the Report will be effectively followed up.
- D. It should be noted that if the Internal Report is submitted to a person other than the Reports Manager and outside the reporting channel implemented by the Company, only in cases where the Reporting Person expressly states that they wish to benefit from the protections provided for in this procedure or where such intention can be inferred from the Report, will it be considered as such and forwarded to the Reporting Manager within seven days of receipt, with the Reporting Person being notified of the forwarding at the same time. Otherwise, the report will be considered an ordinary report.
- E. The Internal Report must contain, among other things, the following elements. In particular, the following must be clear:
- the circumstances of time and place in which the event reported occurred;
 - a description of the event;
 - personal details or other elements that allow the identification of the person to whom the reported events can be attributed.
- It is also useful to attach documents that can provide evidence of the facts reported, as well as the names of other persons who may be aware of the facts.
- F. The internal reporting channel allows **anonymous** reports to be made. As stated in paragraph 4, reports must contain sufficient information to identify the matter being reported and enable the Reports Manager to take all necessary action to ensure that reports are handled efficiently and promptly (e.g. as part of disciplinary proceedings against the alleged perpetrator of the reported conduct). It should be noted that anonymous reports may limit the possibility of carrying out some of the above investigations or prosecuting the reported conduct.
- G. The Reporting Person who intends to make a Report of which they have become aware in the Work Context may do so in the following ways:
- a) written communication in a sealed envelope delivered by post and addressed to Dr Nicola Bellotto at the headquarters of NOVATION TECH S.P.A. in VIA FELTRINA SUD 172 - 31044 MONTEBELLUNA (TV). The report must be placed in two sealed envelopes, the first containing the reporter's identification details, together with an identity document; the second containing the subject of the

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report, including the information referred to in point E of this paragraph; both envelopes must then be placed in a third envelope marked on the outside “confidential to the whistleblowing report manager - Dr Nicola Bellotto”;

- b) requesting, in the manner described in the previous point, a meeting with the Report Manager, which will be arranged with the Whistleblower in a suitable location to ensure confidentiality. The Whistleblower's statements will be recorded in writing. In this case, the Whistleblower may verify and correct the minutes of the meeting and, upon completion, confirm them by signing them.

H. The Report received will be analysed and the facts indicated therein verified by the Report Manager, who will:

1. take all necessary measures to ensure the confidentiality of the Reporting Person, the Facilitator, the Person Involved, other persons mentioned in the Report, the content of the Report itself and the related documentation;
2. will issue the Reporting Person with acknowledgement of receipt of the Report within seven days of the date of receipt;
3. in the event of a request for a meeting, will arrange the same within a reasonable time frame from receipt of the Report;
4. take steps to verify the subject matter, veracity and seriousness of the Report received, including by requesting further information in writing from the Reporting Person, which will in turn be recorded or minuted in writing;
5. if the report is not sufficiently detailed, the Report Manager may request additional information from the Reporting Person through the dedicated channel, or even in person, if the Reporting Person has requested a direct meeting;
6. may liaise with other company departments and figures to request their collaboration in order to better investigate and analyse the Report, in full compliance with the confidentiality guarantees set out in the Decree and this procedure;
7. may carry out investigations with the involvement of external consultants, in full compliance with the confidentiality guarantees set out in the Decree and in this procedure;
8. within three months of the date of the acknowledgement of receipt referred to in point 2, shall inform the Reporting Person of the action taken or intended to be taken in response to the Report.
9. The activities carried out shall be documented. The documentation shall be archived in such a way as to ensure the adoption of measures to protect confidentiality in accordance with the principles set out in the Decree and this procedure and in compliance with the retention periods indicated (see paragraph 8 below).

5.1. INADMISSIBILITY OF THE REPORT

- A. If the Reporting Person is not among those who can make Reports or the reported facts do not constitute Violations, in accordance with the provisions of the Decree, the Reporting Person will be informed within the terms provided for by the legislation that the Report cannot be followed up for these reasons; in this case, the Reporting Person may be guided in submitting the report through the ordinary channels made available by the Company (e.g. e-mail, telephone numbers, etc.) but will not enjoy the specific safeguards and protection provided for by Legislative Decree 24/2023, indicated below in paragraph 7.
- B. The Report shall be considered inadmissible, even if it complies with the subjective and objective requirements set out in the preceding paragraphs, and shall be archived by the Report Manager for the following reasons:
 - a. manifestly unfounded due to the absence of factual elements attributable to the specified violations: for example, reports characterised by issues of a predominantly personal nature on the part of the Reporting Party aimed at obtaining verification of the merits of their own subjective circumstances, as well as reports of violations that cannot be classified as unlawful and are therefore not supported by any justification regarding the rule that is assumed to have been violated;
 - b. generic content of the report of unlawful conduct such as to prevent understanding of the facts, or reports of unlawful conduct accompanied by inappropriate or irrelevant documentation such as to prevent understanding of the content of the report itself;
 - c. production of documentation only, in the absence of a report of unlawful conduct.

6. EXTERNAL REPORTING AND PUBLIC DISCLOSURE

The Reporting Person may also make a Report, for the issues referred to in points 3 – 4 – 5 – 6 of the term ‘Violation’ defined in paragraph 2 of this procedure, through the channel established by ANAC (known as ‘External Reporting’) **only if**, at the time of the Report, one of the following conditions applies:


- a) the Reporting Person has already made an Internal Report as described in paragraph 5 above and no action has been taken;
- b) the Reporting Person has reasonable grounds to believe that, if they were to make an Internal Report, no effective action would be taken, or that the Report itself could lead to the risk of Retaliation;
- c) the Reporting Person has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest.

If at least one of the above conditions is not met, the Reporting Person may not activate the External Reporting channel.

Like the Internal Reporting channel, the External Reporting channel activated by ANAC guarantees the confidentiality of the identity of the Reporting Person, the Facilitators, the Person Involved, other persons mentioned in the Report, the content of the Report itself and the related documentation. The same confidentiality is also guaranteed when the Report is received by persons other than those responsible for processing Reports, to whom it is in any case forwarded without delay.

External reports can be made through the channels specifically set up by ANAC:

- IT platform on the ANAC institutional website: click on the link to the dedicated page to access the whistleblowing service (<https://www.anticorruzione.it/-/whistleblowing>).


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- Verbal reports.
- Direct meetings arranged within a reasonable time frame.

The Reporting Person may also make a Public Disclosure for the issues referred to in points 3 – 4 – 5 – 6 of the term ‘Violation’ defined in paragraph 2 of this procedure, under conditions that are even more stringent than those specified in relation to External Reporting¹, without prejudice to the possibility of reporting the matter to the judicial authorities.

¹ Whistleblowers may make a Public Disclosure directly when:

- the Whistleblower has previously made an Internal and External Report or has made an External Report directly and no response has been received within the established deadlines regarding the measures planned or adopted to follow up on the reports;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the external report may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the recipient of the Report may be colluding with the perpetrator of the violation or involved in the violation itself.

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7. **PROTECTION AND SUPPORT MEASURES**

The protection system provided for by the Decree consists of the following types of protection:

1. the protection of the confidentiality of the Reporting Person, the Facilitator, the Person Involved and the persons mentioned in the Report (see paragraph 7.1 below);
2. protection from any retaliatory measures taken by the entity as a result of the Report, public disclosure or complaint made, and the conditions for its application (see paragraph 7.4 below);
3. limitations of liability with regard to the disclosure and dissemination of certain categories of information that apply under certain conditions;
4. the provision of support measures by third sector organisations included in a specific list published by ANAC (see paragraph 7.5 below).

7.1 PROTECTION OF CONFIDENTIALITY

The Company guarantees the confidentiality of the identity of the Reporting Person, the Facilitator, the Person Involved and the persons mentioned in the Report, as well as the confidentiality of the content of the Report and the documentation attached to it.

Reports may not be used beyond what is necessary to follow up on them adequately.


Reports received in accordance with the previous paragraphs of this procedure will be collected and processed solely by the Report Manager.

Furthermore, the identity of the Reporting Person:

- in the context of disciplinary proceedings, it cannot be disclosed if the charge is based on findings that are separate and additional to the Report, even if they are a consequence of it. If the charge is based in whole or in part on the Report and knowledge of the identity of the Reporting Person is essential for the defence of the accused, the Report may be used for the purposes of disciplinary proceedings only with the express consent of the Reporting Person to the disclosure of their identity. In this case, the Whistleblower must be notified in writing of the reasons for the disclosure of confidential information and must be asked in writing whether they consent to the disclosure of their identity, with a warning that, if they do not consent, the Report cannot be used in the disciplinary proceedings.

The prohibition on revealing the identity of the Reporting Person refers not only to their name but also to any other information or element of the report, including any attached documentation, from which the identity of the reporting person could be directly or indirectly deduced.

The confidentiality of the Facilitator, the Person Involved and/or Mentioned in the report must be guaranteed until the conclusion of the proceedings initiated as a result of the report and in compliance with the same guarantees provided for the Reporting Person, except in cases where the reports are subject to complaint to the judicial authorities.

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7.2 PERSONS PROTECTED FROM RETALIATION

L Protection from retaliation, in addition to Whistleblowers as defined in paragraph 2, is also extended to:

- Facilitators;
- persons in the same Work Context as the Whistleblower and who are linked to them by a stable emotional bond or kinship within the fourth degree;
- to the Whistleblower's work colleagues who work in the same Work Context as the Whistleblower and who have a regular and ongoing relationship with that person;
- to entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context as the aforementioned person;
- in the case of an Anonymous Report, if the Reporting Person has subsequently been identified.

7.3 NO RETALIATION

If the conditions set out in the preceding paragraphs apply, the Company shall guarantee the protection of the persons referred to in paragraph 7.2 from any form of retaliation.

Retaliation includes:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of duties, change of workplace, reduction in salary, change in working hours;
- d) suspension of training or any restriction on access to training;
- e) negative performance reviews or negative references;
- f) the adoption of disciplinary measures or other sanctions, including financial penalties;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or unfavourable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- j) failure to renew or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- l) inclusion in improper lists on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) the early termination or cancellation of a contract for the supply of goods or services;
- n) the cancellation of a licence or permit;
- o) the requirement to undergo psychiatric or medical examinations.

Alleged retaliation, even if only attempted or threatened, must be reported to ANAC (<https://www.anticorruzione.it/-/whistleblowing>), which is responsible for determining whether it is a consequence of the report, complaint or public disclosure.

Any retaliatory or discriminatory actions against the Whistleblower will be prosecuted by the Company and may expose the person who carried them out to disciplinary sanctions, based on the provisions of the law and company regulations on the matter.

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7.4 PREREQUISITES FOR PROTECTION FROM RETALIATION

The conditions under which the persons referred to in paragraph 7.2 may receive the protection provided for by law are as follows:

- the person has reported on the basis of a reasonable belief that the information on the reported violations is true and falls within the objective scope of application of Legislative Decree 24/2023;
- the Report was made in accordance with the provisions of Legislative Decree 24/2023 and this procedure;
- there is a causal link between the Report made and the retaliatory measures suffered.

Mere suspicions or rumours are not sufficient. They do not establish the certainty of the facts or the personal motives that led the person to report, denounce or make public disclosure.

In the absence of these conditions, reports do not fall within the scope of this procedure and therefore the protection provided does not apply to the person making the report. Similarly, protection is not granted to other individuals who, due to their role in the reporting process and/or their particular relationship with the reporting person, suffer indirect retaliation.

7.5 SUPPORT MEASURES BY THIRD SECTOR ORGANISATIONS

The ANAC has established a list of third sector entities that provide whistleblowers with support measures, consisting of free information, assistance and advice on how to report concerns and on the protection from retaliation offered by national and European Union regulations, on the rights of the person involved, and on the terms and conditions for accessing legal aid at the expense of the state.

8. PROCESSING OF PERSONAL DATA

The Company is the Data Controller of personal data processed in the context of Reports referred to in this procedure.

Before sending the Report, the Reporting Person, the Person Involved and/or Mentioned and the Facilitators will receive information pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 ('GDPR'). In particular, this information (**Annex 1** to this document) will be:

- reported at the bottom of this procedure;
- posted on the company notice board;
- delivered by the Reporting Manager in the event of a Report made during a meeting specifically requested by the Reporter.

Reports received by the Company, together with the accompanying documents and records, will be kept for the time necessary to manage them and, in any case, as required by law, for a period not exceeding five years from the date of communication of the final results.

In accordance with Article 2-*undecies* of Legislative Decree 196/2003, the Person Involved and/or Mentioned in the report, with reference to their personal data processed in the context of the Report, cannot exercise the rights normally recognised by the GDPR to data subjects (the right of access to personal data, the right to rectify them, the right to obtain their erasure or so-called right to be forgotten, the right to restriction of processing, the right

to data portability and the right to object to processing). This is because the exercise of these rights could result in actual and concrete prejudice to the protection of the confidentiality of the identity of the Reporting Person.

In such cases, the Person Involved and/or Mentioned as a data subject may exercise the above rights by contacting the Data Protection Authority, in accordance with the procedures set out in Article 160 of Legislative Decree 196/2003.

In such cases, the Data Protection Authority shall inform the data subject that it has carried out all necessary checks or conducted a review, and shall inform the data subject of their right to seek judicial review.

9. RESPONSIBILITY OF THE PERSON REPORTING THE INCIDENT

Without prejudice to the specific limitations of liability provided for by law, the protection provided in the event of retaliation does not apply in the event of a ruling, even if not final, in the first instance against the Reporting Person for criminal liability for the offences of slander or defamation or, in any case, for the same offences related to the report, or for civil liability for having reported false information intentionally with malice or negligence.

In cases where the aforementioned liability is established, the Reporting Person shall also be subject to disciplinary action in accordance with the provisions of the law and company regulations on the matter.

Any abuse of this procedure, such as reports that are manifestly unfounded and/or made for the sole purpose of damaging the reported person or other individuals, and any other case of misuse or intentional exploitation of the procedure itself, shall also be grounds for disciplinary action and, where applicable, action by other competent authorities.

10. CONSEQUENCES OF REPORTING FOR THE PERSON INVOLVED

If the Report is deemed to be well-founded, without prejudice to any other remedy and legal right, the Company may initiate disciplinary proceedings against the Person Involved in accordance with the applicable National Collective Labour Agreement and company regulations on the matter.

Furthermore, the Company may communicate the facts covered by the Report to the competent authorities, filing complaints, lawsuits, promoting legal action and anything else.

11. EFFECTIVE DATE AND PUBLICATION

This document shall enter into force on 15/09/2025.

In order to ensure awareness of the channel, procedures and requirements for making Reports, a hard copy of this document shall be displayed on the company notice board and published in electronic format on the Company's website.

ANNEX 1 – INFORMATION ON THE PROCESSING OF PERSONAL DATA OF PERSONS REPORTING BREACHES OF EUROPEAN UNION LAW OR NATIONAL REGULATIONS, OF PERSONS INVOLVED, OF PERSONS MENTIONED AND OF FACILITATORS

NOVATION TECH S.P.A., as the data controller (hereinafter ‘NOVATION TECH’), issues this Whistleblower Policy to the Persons Involved or Mentioned and to the Facilitators in compliance with European and Italian regulations on the protection of personal data.

PURPOSE AND LEGAL BASIS OF THE PROCESSING.

NOVATION TECH processes personal data for the purpose of carrying out the necessary preliminary investigations to verify the validity of the reported incident and to take the appropriate measures.

Consent is not required because the processing is necessary for the fulfilment of the regulatory obligations incumbent on NOVATION TECH in accordance with the provisions of Legislative Decree No. 24 of 10 March 2023.

CATEGORIES OF DATA AND THEIR SOURCES.

NOVATION TECH processes common data (name, surname, job title, etc.), special category data (data relating to health, trade union membership, etc.) and/or data relating to criminal convictions, offences and security measures: this information may be collected directly from the person to whom it refers (hereinafter the ‘Data Subject’) and/or from third parties (e.g. when the Reporting Person provides information about the person involved and/or other persons mentioned and/or the facilitator, or when further information/official documents are acquired from other NOVATION TECH structures during the investigation).

PERIOD OF RETENTION OF COLLECTED DATA.

The data collected will be retained for the time necessary to process the report and for the period necessary to complete the related administrative procedure or any legal proceedings that may be initiated, and in any case for no longer than 5 years from the date of notification of the final outcome of the reporting procedure.

NATURE OF DATA PROVISION AND CONSEQUENCES OF REFUSAL.

The provision of personal data is optional, but necessary for the management of reports and related activities, with the consequence that any refusal will prevent us from proceeding in this regard.

CATEGORIES OF RECIPIENTS.


During the management of the report, personal data may be processed by internal figures specifically authorised for the purposes indicated, as well as by service providers or other external parties (e.g. managers of platforms used for the management of reports), who will process the data as data processors on behalf of NOVATION TECH.

Where applicable, personal data may be transmitted to third parties to whom communication is required by law (e.g. judicial authorities, national anti-corruption authorities, etc.).

Under no circumstances will personal data be disclosed.

TRANSFER OF DATA TO A THIRD COUNTRY AND/OR AN INTERNATIONAL ORGANISATION

Personal data will not be transferred to non-European third countries or to international organisations.

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RIGHTS OF DATA SUBJECTS.

Data subjects have the right to access their personal data, update it (or correct it if inaccurate), delete it or restrict its processing, where the respective conditions are met and, in particular, within the limits of the provisions of Article 2-*undecies* of Legislative Decree No. 196/2003.

To exercise their rights, the data subject may use the form available at the link <https://www.garanteprivacy.it/web/guest/home/docweb/-/docweb-display/docweb/1089924> and forward it to the person responsible for managing the report, contacting them through the channel used for the report, or at NOVATION TECH, with registered office in Montebelluna (TV). The data subject also has the right to lodge a complaint with the competent supervisory authority, the Italian Data Protection Authority (www.garanteprivacy.it).