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GUIDELINES FOR THE MANAGEMENT OF REPORTS (Commonly Known as “*WHISTLEBLOWING*”)

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1. SUBJECT MATTER

This Procedure describes how reports of unlawful and irregular conduct (so-called “whistleblowing”) are handled within BTP INFRASTRUTTURE S.p.A. (“BTPINFRA”) pursuant to Legislative Decree of March 10, 2024, concerning *“Implementation of Directive (EU) 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 legal provisions.”* This Decree governs the protection of individuals who report violations of national or European Union regulations that harm the public interest or the integrity of public administration or private entities, of which they have become aware in a public or private work setting.

This legislation aims to encourage employee cooperation to facilitate the detection of corrupt practices within public and private entities, while also promoting a culture of ethics and legality within those entities.

This procedure is part of the Integrated HSEQ System of BTP INFRASTRUTTURE S.p.A. (BTPINFRA), whose general criteria are set forth in the Integrated HSEQ Manual [ref. #3.1], of which this procedure is an integral part.

2. INTENDED AUDIENCE AND SCOPE OF APPLICATION

This procedure applies to the following parties:

- shareholders and members of the administrative, management, control, supervisory, or representative bodies of BTPINFRA (e.g., Shareholders’ Meeting, Board of Directors, Board of Statutory Auditors, Supervisory Body, etc.), even if they exercise such functions de facto;
- BTPINFRA employees, regardless of the type of employment contract or the job classification and functional level held, including permanent and temporary employees, executives, middle managers, contractors, interns, etc.;
- self-employed individuals and contractors who perform their work at BTPINFRA;
- to customers, partners, suppliers of products or services (including under contract or subcontract), independent professionals, consultants, agents, and intermediaries who provide services to BTPINFRA;
- volunteers and interns, whether paid or unpaid, who perform work at BTPINFRA.

These individuals are hereinafter collectively referred to as the “Recipients.”

Protection for Whistleblowers applies even if the legal relationship has not yet begun, provided that information regarding violations was obtained during the selection process or other pre-contractual phases; during the probationary period; or after the termination of the relationship, provided that information regarding violations was obtained during the course of the relationship itself.

The protections afforded to Whistleblowers are also extended to:

- Facilitators;
- persons in the same work environment as the Reporter who are connected to the Reporter by a stable emotional bond or a family relationship up to the fourth degree;
- the Reporter’s colleagues who work in the same workplace or who have a regular and ongoing relationship with the Reporter;
- entities owned by the Reporter or for which the Reporter works, as well as entities operating in the same workplace as the Reporter.



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The provisions above also apply to anonymous reports, provided they are sufficiently detailed, as defined in this Procedure.

This Procedure applies to all of BTPINFRA’s business activities and, to that end, must be widely communicated to all Recipients. To this end, the Company ensures that staff receive training and information through the relevant internal department, in close coordination with the Supervisory Body (OdV) and the heads of internal departments.

For employees, consultants, and third parties in general, appropriate forms of publicity are provided to ensure the widest possible dissemination of this Procedure.

3. REFERENCE DOCUMENTS

Unless otherwise indicated, the reference documents listed below refer to their latest available versions.

3.1 Integrated HSEQ System Manual

Doc. No. PI10000-00-ML-5000

3.2 List of Procedures, Specifications, and Operating Instructions—Integrated HSEQ Management System

Doc. No. PI10000-00-NM-0001

3.3 BTPINFRA’s Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, in the latest version approved by the Board of Directors (hereinafter the “Model”)

3.4 BTPINFRA Code of Ethics, as last revised and approved by the Board of Directors;

3.5 Legislative Decree No. 231/2001

3.6 Legislative Decree No. 24 of March 10, 2024.

4. DEFINITIONS AND ABBREVIATIONS

4.1. DEFINITIONS

Those contained in ref. #3.1 apply, as well as the following:

<u>Channels for Reporting</u>	Within the Company, reports must be submitted exclusively through the dedicated online portal “Whistlelink,” accessible via the following link: – https://btpits.whistlelink.com/
<u>Facilitator</u>	The individual who assists the Reporter in the reporting process, who works within the same workplace, and whose assistance must remain confidential
<u>Report Handler</u>	The Supervisory Body established by the Company pursuant to Legislative Decree 231/2001, which is responsible for receiving, analyzing, and verifying reports.
<u>Person Involved</u>	The natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation



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<u>Whistleblower</u>	A person who witnesses a violation or irregularity and decides to report it. Within the Company, all Addressees (see point 2) may act as whistleblowers.
<u>Report</u>	A communication from the Whistleblower containing detailed information regarding unlawful conduct—as defined by Decree 231 and based on precise and consistent factual elements—or violations of the Model, the Code of Ethics, and internal procedures.
<u>Anonymous Reporting</u>	Reports that do not contain information that allows or could allow, even indirectly, the identification of the Reporter
<u>Subject of the Report</u>	The person whom the reporter alleges committed the unlawful act or irregularity that is the subject of the report.

4.2. ABBREVIATIONS

Those listed in ref. #3.1 apply, as well as the following:

ODV = Supervisory Body established by the Board of Directors of BTPINFRA pursuant to Legislative Decree 231/01.

Model = Organization, Management, and Control Model established by BTPINFRA pursuant to Legislative Decree 231/01, as referenced in #3.4

5. RESPONSIBILITIES

5.1. OPERATIONAL RESPONSIBILITIES

5.1.1. RESPONSIBLE FUNCTIONS/PARTIES – RECIPIENT OF REPORTS

The functions responsible for managing the whistleblowing process are described below.

The Supervisory Board (ODV) is designated as the Report Manager. It is therefore responsible for receiving and reviewing reports submitted through the whistleblowing system as defined in this procedure.

Any report received by a party other than the Supervisory Board must be promptly forwarded by the recipient to the Supervisory Board, along with any supporting documentation that may have been received, without retaining any copies and without undertaking any analysis or further investigation.

Should reports concern the SB itself or one of its members, such reports shall be forwarded directly to the Board of Directors and/or the Company's Chairman.

5.2. MANAGEMENT RESPONSIBILITIES

5.2.1. HSEQ INTEGRATED SYSTEM MANAGER

The HSEQ Integrated System Manager [RSI] is responsible for issuing, distributing, and revising this procedure, in coordination with the Company's Supervisory Board.



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5.2.2. HEADS OF COMPANY DEPARTMENTS

The Heads of the various company departments are responsible for disseminating this procedure to their staff (see paragraph 2 *above*)

6. IMPLEMENTATION PROCEDURES - DESCRIPTION OF THE REPORTING MANAGEMENT PROCESS

This procedure governs the process for reporting violations, illegal acts, and irregularities, providing the Reporting Party with operational guidelines regarding the subject matter, content, and methods of submitting reports, as well as the forms of protection established by BTPINFRA in accordance with applicable law.

The procedure also aims to govern the methods for verifying the validity and merit of reports and, consequently, for taking the appropriate corrective and disciplinary actions to protect the Company.

Recipients shall submit reports in accordance with the procedures set forth below as soon as they become aware of the events that gave rise to them.

6.1. SUBJECT MATTER OF REPORTS

Reports must concern conduct deemed unlawful, as defined by Legislative Decree 231/2001, or violations of the Model, the Code of Ethics, and internal procedures, of which the Reporter has become aware in the context of their work at BTPINFRA.

Reports must specifically concern only facts directly observed by the Reporter and must not be based on rumors. Furthermore, Reports must not concern the Reporter's personal grievances, claims, or acts of retaliation. In any case, reports concerning conduct, crimes, or irregularities that harm the Company are also considered relevant. By way of example, a report may concern actions or omissions, whether committed or attempted:

- that may constitute crimes, offenses, or irregularities;
- carried out in violation of the Compliance Model, the Code of Ethics, and internal procedures;
- that are likely to cause financial harm or damage the Company's reputation;
- that are likely to cause harm to the health or safety of employees and contractors, or to the environment;
- that are likely to cause harm to employees and other individuals carrying out their activities at the Company.

6.2. CONTENT, METHODS OF SUBMISSION, AND HANDLING OF REPORTS

Reports must contain detailed information based on precise and consistent factual elements and must concern verifiable facts known directly to the Reporter. They must also contain all the information necessary to unequivocally identify the perpetrators of the alleged unlawful conduct.

The Reporter must therefore provide all relevant information to enable the Report Administrator to conduct the necessary and appropriate investigations (see below, Section 6.4) to verify the validity of the facts described in the Report.

Reports may be submitted either explicitly or anonymously—that is, without any information that would allow the author to be identified.

Specifically, the Reporter submits the report by accessing the “Whistlelink” online portal (see § 6.3).

Once the *link* has been clicked, to file a Report, the Whistleblower must click on “*Submit a Report Here*” and complete the report form in as much detail as possible. It is at the Whistleblower's discretion to decide how



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much information to provide. Providing personal information is not mandatory, and the confidentiality of the Whistleblower's identity will be guaranteed throughout the entire procedure.

After submitting the report, the Report Manager will receive it and conduct an initial assessment to determine whether it is suitable for handling through the system for reporting crimes or irregularities. If so, the report will be assigned a unique case number, which the reporter will receive along with a verification code. The verification code can be used to enter additional information or view the status of the case. It is important not to forget the case number, as it will be needed to manage and track the progress of the report.

The Reporter will receive confirmation of receipt of the report within 7 (seven) days and feedback on its status within 90 (ninety) days.

BTPINFRA also notes that, since it has implemented a system for reporting crimes or irregularities, an employee may appear in a report as: the alleged perpetrator of a crime, the alleged victim, a witness, or for other reasons.

Furthermore, you may choose to report an irregularity to an external competent authority if the legal requirements are met. Additional information regarding this procedure can be found at <https://btpits.whistlelink.com/> under “External Reporting.”

6.3. REPORTING CHANNEL

BTP INFRASTRUTTURE has implemented *Whistlelink*, a new online system for reporting crimes or irregularities.

Whistlelink is a secure and protected whistleblowing system that allows you to report any violations easily and anonymously.

To access the system for reporting crimes or irregularities, go to the following link: <https://btpits.whistlelink.com/>, where you will find all relevant information regarding how to submit a report and how it will be handled.

You can access the system at any time and from any device.

You can also submit verbal reports via a voice messaging system available through the aforementioned platform.

Anonymous reports are permitted, provided they are sufficiently detailed and substantiated.

Upon written request by the Whistleblower, a face-to-face meeting with the Report Manager may be scheduled. In such cases, subject to the Whistleblower's consent, the report is documented in a formal minutes record, and the Whistleblower may review, correct, or confirm the minutes of the meeting by signing them.

6.4. VERIFICATION OF THE SUBSTANCE OF THE REPORT

The Report Manager takes charge of the Report and conducts the necessary and appropriate verifications to ascertain the validity of the facts described in the Report, in accordance with the principles of impartiality, confidentiality, and personal data protection. If necessary, the Report Manager requests clarification from the Reporter and/or any other parties involved in the Report or who may be able to provide information regarding the disputed facts.

The Report Manager may, where necessary and taking into account the complexity of the Report, seek support from internal departments and any external consultants.

Based on the assessment of the facts described in the Report, the Report Manager may decide, in cases where the Report is clearly and manifestly unfounded, to dismiss the Report.



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During the course of the preliminary investigation, the Report Manager ensures the confidentiality of the Reporter and other individuals involved in the Report. These obligations also apply to individuals involved by the Report Manager in the investigative activities.

Upon completion of the preliminary investigation, the Report Manager prepares a final summary report detailing the activities carried out and the results achieved. Based on the findings, this report must be shared with the relevant company departments to ensure the development of any necessary action plans and the implementation of measures to protect BTPINFRA, as well as with the Company’s Chairman in the event of any disciplinary proceedings. In any case, disciplinary procedures and the implementation of any measures remain the responsibility of the internal departments designated for this purpose.

If, following the investigation, the report is found to be substantiated, the Report Manager, in addition to sharing the findings with the relevant company departments and governing bodies, may file a complaint with the judicial authorities.

All reports received and any attached documentation are archived via the Whistlelink system by the Report Manager, in compliance with the confidentiality of the Reporter and to prevent access by unauthorized third parties (see below, para. 7), for the time necessary to process them and, in any case, no later than five years from the date of notification of the final outcome of the report handling process.

7. PROTECTION OF THE REPORTER’S CONFIDENTIALITY

The Report Manager is required to ensure the confidentiality of the Whistleblower from the moment the Report is accepted and throughout the entire process of handling that Report.

Failure to comply with this obligation constitutes a violation of this procedure and, consequently, of the Company’s Compliance Model.

The report and the attached documentation may not be viewed or copied by any requesting parties.

Except in cases where liability for slander or defamation arises under applicable law, as well as in situations where anonymity is not enforceable by law (such as criminal, tax, or administrative investigations, or inspections by regulatory bodies), the Whistleblower’s identity is protected at every stage of the receipt and handling of the Report; therefore, subject to the exceptions mentioned above, the Whistleblower’s identity may not be disclosed without their express consent.

With specific regard to disciplinary proceedings, the Whistleblower’s identity may be disclosed to the head of the company department responsible for disciplinary proceedings and/or to the accused only in cases where:

- the Whistleblower has given express consent;
- or, the disciplinary charge is based solely on the Report, and knowledge of the Whistleblower’s identity is absolutely essential to the accused’s defense, as requested and justified in writing by the accused.

During the course of the preliminary investigation, any disclosure of the Report to other departments, bodies, or third parties for the purpose of conducting the investigation must be free of any elements or references that could lead, even indirectly, to the identification of the Whistleblower.

The obligation to ensure the utmost confidentiality regarding the whistleblower’s identity and the subject matter of the report applies to all persons who, in any capacity, become aware of the report or are involved in the process of investigating the facts described in the report.

8. PROTECTION OF THE REPORTER FROM POSSIBLE RETALIATION

No form of retaliation, whether direct or indirect, against the Whistleblower regarding their working conditions is permitted or tolerated for reasons directly or indirectly related to the Report. Retaliation is defined as any behavior, act, or omission—even if merely attempted or threatened—carried out as a result of the report, and which causes or may cause the whistleblower, directly or indirectly, unjust harm.



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By way of example, the following are considered retaliation, as specified in the Decree:

- a) dismissal, suspension, or equivalent measures;
- b) demotion or failure to promote;
- c) a change in duties, a change in work location, a reduction in salary, or a change in work schedule;
- d) suspension of training or any restriction on access to it;
- e) negative performance evaluations or negative references;
- f) the imposition of disciplinary measures or other sanctions, including financial penalties;
- g) coercion, intimidation, harassment, or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion;
- j) the failure to renew or the early termination of a fixed-term employment contract;
- k) damages, including damage to a person's reputation—particularly on social media—or economic or financial harm, including the loss of economic opportunities and loss of income;
- l) inclusion on improper lists based on a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in that sector or industry in the future;
- m) the early termination or cancellation of a contract for the supply of goods or services;
- n) the revocation of a license or permit;
- o) a request to undergo psychiatric or medical examinations.

Any individual who believes they have been discriminated against for reporting a violation or irregularity must provide a detailed account to the Report Manager, who, if the report is substantiated, will refer the alleged discrimination to the appropriate departments, functions, or bodies.

It is understood that the Company may take appropriate disciplinary and legal action, including to protect its rights, assets, and reputation.

9. SANCTION SYSTEM

Any form of abuse of this procedure—such as unfounded reports made with intent or gross negligence, or those that are manifestly opportunistic and/or made solely for the purpose of harming the person reported or other parties—as well as any other instance of improper use of the violation reporting system, shall give rise to liability in disciplinary proceedings and before other competent authorities.

Any disciplinary liability will be determined based on the unfounded nature of the report, the conduct reported, and the efforts and expenses incurred by the Company in handling the matter. In such cases, depending on the role of the Whistleblower, the measures set forth in the Model will apply, in compliance with applicable law and the relevant National Collective Bargaining Agreement (CCNL).

Finally, sanctions are provided for those who violate the measures protecting the Whistleblower, or in other cases provided for by the Decree.

10. PROTECTION OF PERSONAL DATA

The processing of personal data pertaining to the Whistleblower and other individuals involved and/or mentioned in the Report is carried out lawfully and fairly, in compliance with Regulation (EU) 679/2006 (GDPR) and other applicable provisions regarding the protection of personal data.

Personal data that is clearly not necessary for the processing of a Report is not collected; if collected accidentally, it is deleted without delay.



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The persons authorized to receive or follow up on Reports pursuant to this Procedure are authorized to process personal data related to the Reports in accordance with Article 29 of the GDPR and Article 2-*quaterdecies* of the Privacy Code.

The exercise of the rights referred to in Articles 15 et seq. of the GDPR may be restricted if such exercise could result in actual and concrete harm to the confidentiality of the Whistleblower's identity and that of other involved parties (Article 13, paragraph 3 of the Decree and Article 2-*undecies* of Legislative Decree 196/2006, known as the “Privacy Code”).

With regard to the information obligations set forth in Articles 13 and 14 of the GDPR, please refer to the Privacy Notice made available on the Whistlelink system.