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MOVIMODA ONE S.R.L.

Registered Office in Parma (PR), Strada della Repubblica No. 66, 43121

WHISTLEBLOWING PROCEDURE

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1. INTRODUCTION AND PURPOSE

The Company intends to promote a corporate culture characterized by virtuous behavior and a corporate governance system that prevents the commission of unlawful acts, while at the same time ensuring a work environment in which employees can freely report any illegal conduct, enabling a virtuous path of transparency and adherence to appropriate ethical standards. For this reason, the Company recognizes the importance of adopting a specific procedure governing the reporting of unlawful acts and illegal behavior by employees (the “Procedure”).

The purpose of this Procedure is to establish adequate communication channels for the receipt, analysis, and handling of reports regarding possible unlawful and/or improper conduct within the Company, in accordance with the provisions of Legislative Decree No. 24/2023.

The identity of whistleblowers must always be kept confidential, and they shall not incur any liability for having reported in good faith possible unlawful acts through the channels designated for this purpose.

The Company prohibits and condemns any act of retaliation or discrimination, direct or indirect, against anyone who, in good faith, reports potential unlawful conduct, for reasons connected, directly or indirectly, to the report, providing for appropriate sanctions within the disciplinary system against anyone who violates the measures protecting the whistleblower. At the same time, the Company is committed to adopting appropriate sanctions against anyone who, through intentional or grossly negligent behavior, makes reports that are found to be unfounded.

2. RECIPIENTS AND INVOLVED CORPORATE FUNCTIONS

The Procedure applies to:

- all employees and collaborators of the Company;
- self-employed workers, freelancers, consultants, volunteers, interns (including unpaid), who carry out their activities at the Company;
- members and individuals with administrative, management, control, supervision, or representation roles, including any non-executive members of the Company's corporate bodies;
- in general, all those who, even if external to the Company, operate directly or indirectly on its behalf.

The protections provided by this Procedure also apply to “Other Protected Subjects,” as defined below.

In line with the above, the Procedure is communicated to all Recipients through appropriate means of communication by the Company (as defined below) or by the function/department that requests a service from a third party to whom this Procedure must be communicated. In particular, the Procedure is displayed and made easily visible in the workplace, including through the company intranet, and is also accessible to individuals who, while not frequenting the workplace, have a legal relationship in one of the forms mentioned above.

To ensure the protection provided by this Procedure, the report must be a so-called protected report. A protected report is an internal or external report of information, made in writing or in any format provided by the Procedure (“Protected Report”).

If an internal or external anonymous report is made in accordance with the methods provided by this Procedure and the whistleblower is later identified and suffers retaliation, the whistleblower

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may still benefit from the protection provided by this Procedure and by applicable law (in particular, Legislative Decree no. 24/2023).

A report is considered a protected report if the whistleblower:

- had reasonable grounds to believe that the information regarding the reported violations was true at the time of reporting; and
- reported internally (in accordance with Chapter 4 of this Procedure) or externally (in accordance with Chapter 7 of this Procedure) or made a public report.

The protections granted by this Procedure and applicable law do not apply to a whistleblower who knowingly discloses information that they know or reasonably should know to be false.

If a whistleblower makes an internal or external report in good faith, and it turns out that the whistleblower was mistaken regarding its scope, or that any perceived threat to the public interest on which the report was based did not materialize, or that the person making the report did not fully comply with the procedural requirements established by this Procedure, the whistleblower will still be granted the protections provided by this Procedure.

The head of the Function is appointed as the person responsible for whistleblowing reports and is therefore responsible for collecting reports, acknowledging receipt, and following up on them, including through preliminary review, while ensuring the confidentiality of all information regarding the whistleblower, the individuals mentioned in the report, and the subject of the report, in order to prevent potential acts of retaliation of any kind. The Supervisory Body (O.d.V.) is also responsible for keeping the whistleblower updated on the progress of an internal investigation and providing feedback in this regard. The O.d.V. is also tasked with reporting to the Company's senior management and to the Supervisory Body itself according to the provisions contained in this Procedure.

For the purpose of its role, the O.d.V. reports directly to the Board of Directors (the "B.o.D."), ensuring the highest degree of independence; as an O.d.V., it is not subject to any reporting line to other company functions. The O.d.V. receives adequate training and relevant updates regarding the management of reports, the conduct of internal investigations, and data confidentiality requirements.

The O.d.V. must have adequate financial and organizational resources to allow the proper performance of the activities provided for in this Procedure.

3. GENERAL PRINCIPLES

The following general principles, described in greater detail below, govern the Company's management of whistleblowing reports:

- Prohibition of any retaliatory or discriminatory actions against the whistleblower;
- Prohibition of knowingly submitting unfounded or defamatory reports;
- Obligation to act with independence and professionalism in the handling of reports;
- Protection of the whistleblower's identity and strict confidentiality of all information.

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4. PROCEDURE

4.1. The Report

4.1.1. Subject of the Report

Recipients are encouraged to submit reports by providing information, including well-founded suspicions, regarding actual or potential violations that have occurred or are likely to occur within the Company's organization and that relate to behaviors that:

- are not in line with the Code of Ethics, the Model, and the procedural documentation adopted by the Company;
- do not comply with the laws in force in the territories where the Company operates (both at the national and EU level);
- could significantly harm the Company's interests.

The following are examples of potential facts or actions to report:

- a person has failed, is failing, or is likely to fail to fulfill a legal obligation to which they are subject, for example in the areas of public procurement, financial services, consumer protection, privacy, and personal data protection; or
- an individual's health or safety has been, is, or could be put at risk; or
- a case of corruption has occurred, is occurring, or is likely to occur; or
- a criminal offense has been committed, is ongoing, or could be committed; or
- a violation affecting the financial interests of the European Union has occurred, is likely to occur, or has occurred, as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and further specified in relevant EU measures; or
- a violation relating to the internal market has occurred, is likely to occur, or has occurred, as referred to in Article 26(2) of the TFEU, including violations of EU rules on competition and state aid, as well as violations concerning the internal market connected to acts that breach corporate tax rules or mechanisms intended to obtain a tax advantage that frustrates the purpose or objective of the applicable corporate tax legislation; or
- an issue falling under any of the above points has been or is likely to be deliberately concealed.

Reports must be made impartially and in good faith: the submission of reports solely for the purpose of retaliation or intimidation, or of unfounded reports made with intent or gross negligence, is subject to sanctions. In particular, any communication that is objectively unfounded and made solely to cause unjust harm to the reported person is sanctioned.

Reports must not concern personal complaints (i.e., those relating exclusively to the whistleblower's individual employment relationships or the relationship with hierarchical superiors) and must not be used for purely personal purposes.

4.1.2. How to Draft a Report

The report must provide sufficient elements to enable the competent parties to carry out the necessary checks to assess its validity.

To this end, the report, which should be sufficiently detailed, must, to the extent possible, include the following information, along with any supporting documentation:

- a clear and comprehensive description of the behavior, including omissions, being reported;
- the time and place where the reported facts occurred and the relevant conduct;
- personal details or other elements (e.g., position held, Function/Department) that allow identification of the person who carried out the reported actions;

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- any third parties involved or potentially affected;
- identification of any other individuals who may provide information regarding the reported facts;
- any other information that may help verify the existence of the reported facts.

Reports that omit one or more of the above elements will still be considered if they are sufficiently detailed to allow effective verification, if necessary, through consultation with the whistleblower and/or the third parties mentioned in the report.

In particular, anonymous reports—i.e., those lacking information that allows identification of the author—while permitted, limit the Company’s ability to effectively verify the reported facts. Such reports will therefore only be considered if they are adequately detailed and substantiated, possibly after requesting further information from the whistleblower, and relate to potential violations or irregularities deemed serious. Relevant factors in evaluating an anonymous report include the credibility of the facts presented and the ability to verify the truthfulness of the violation from reliable sources.

4.2. Reporting Channels

- The report, addressed to the Supervisory Body, may be submitted through:
a properly certified digital platform, accessible at the following internet address:

<https://whistleblowersoftware.com/secure>.

Alternatively, at the whistleblower’s request, the report may be made orally through an in-person meeting with the Supervisory Body (O.d.V.), which can also be requested via the link indicated above and must be scheduled within 45 days of the request. Maximum confidentiality of the meeting will be ensured.

4.2.1. Individuals Responsible for Receiving and Managing Reports

The recipient of reports is the Supervisory Body (O.d.V.), which possesses the necessary expertise to manage reports, including through training specifically dedicated to handling whistleblowing reports.

Full coordination with the activities of the O.d.V. is ensured. Due to its particular position of autonomy, independence, and professionalism, the O.d.V. is a central element of the Company’s compliance system and, as such, has the authority to conduct verifications and request any information deemed necessary, in accordance with the provisions of the Model.

If the whistleblower requests an in-person meeting with the O.d.V., the O.d.V. must inform the Supervisory Body of the request and the outcome of the meeting.

If the reported conduct involves a member of the O.d.V. or the O.d.V. itself, the whistleblower may indicate (using the appropriate functionalities of the digital platform) that the report should not be communicated to the Supervisory Body or to one or more of its members.

4.3. Verification of the Content of Reports

Any investigation conducted under this Procedure will be carried out as promptly as possible.

Within 7 days of receiving the report, the whistleblower will be acknowledged regarding the receipt and acceptance of the report.

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Within three months from the date of acknowledgment of receipt of the report (or, if such acknowledgment is not provided, within three months from the expiration of the seven-day period following the submission of the report), the whistleblower will receive feedback on the progress and conclusion of the investigation, ensuring that the content of such feedback does not prejudice any actions taken by the Company as a result of the investigation and/or any ongoing investigations conducted by Public Authorities regarding the same facts.

Initially, the relevance and apparent credibility of the report are assessed, possibly with the assistance of an external legal advisor bound by confidentiality regarding the activities carried out.

The report handler then registers the report using an identification code/name, ensuring traceability and proper archiving of the documentation, including in subsequent phases.

Reports are classified as follows:

- **Non-relevant reports:** In this case, the whistleblower will be informed and, if appropriate, referred to other Company Functions (e.g., Human Resources) to address the issues raised, and the report will be archived;
- **Bad-faith reports:** The report is forwarded to the Head of Human Resources for consideration of potential disciplinary action;
- **Well-substantiated reports:** If the handler deems that sufficient evidence exists of potentially unlawful conduct, allowing an investigation to begin, the verification phase is initiated.

The verification phase consists of conducting targeted checks on the reports to identify, analyze, and assess the evidence supporting the validity of the reported facts. To this end, the handler may carry out any activity deemed appropriate, including personal interviews with the whistleblower and any other individuals who may provide information regarding the reported facts. The reported person, or any person implicated in the alleged violation, may be interviewed, or, upon request, must be interviewed, including by obtaining written statements and documents.

During the verification phase, the O.d.V. may decide, if necessary, to use the assistance of external professionals, who are also bound by the same confidentiality obligations described below.

The report handler:

- must ensure full compliance with confidentiality requirements, as outlined in Chapter 6 below;
- must ensure that the verification is conducted fairly and impartially, meaning that every person involved in the investigation must be informed, once the inquiry is completed, of the statements made and evidence gathered concerning them, and that the principle of adversarial proceedings is guaranteed;
- may make use of technical advisors (such as external professionals or internal Company specialists) in areas outside their specific expertise.

Information collected during the verification must be handled with the utmost confidentiality and restricted to individuals involved in the verification activities.

4.4. Outcome of the Investigation

The verification phase may conclude with:

- **Negative outcome:** In this case, the report will be archived;
- **Positive outcome:** In this case, the O.d.V. submits the results of the verification to the Board of

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Directors (B.o.D.) to enable the Company to implement the necessary countermeasures and, where applicable, disciplinary sanctions.

Specifically, at the end of the verification process, a report must be prepared and addressed to the B.o.D. (and to the Board of Statutory Auditors if the investigation concerns members of the B.o.D.) that:

- summarizes the course of the investigation;
- presents the conclusions reached, providing any supporting documentation;
- provides recommendations and suggests actions to be taken in relation to the identified violations, both in terms of disciplinary measures and compliance.

5. REPORTING

The O.d.V. provides updates regarding the reports received and the status of verification activities:

- on an annual basis to the Board of Directors.

6. WHISTLEBLOWER PROTECTION AND RESPONSIBILITIES

6.1. Confidentiality and Prohibition of Retaliatory and/or Discriminatory Actions

The Company ensures the utmost confidentiality regarding the identity of the whistleblower, the reported person, and any other individuals mentioned in the report, as well as the content of the report and any related documentation. To this end, communication methods and criteria suitable to protect the identity and reputation of the whistleblowers and individuals mentioned in the reports are employed, also to ensure that the whistleblower is not subjected to any form of retaliation and/or discrimination, avoiding in any case the disclosure of data to third parties not involved in the report management process governed by this Procedure.

Except in cases where criminal or civil liability of the whistleblower may arise, or in situations where anonymity is not legally enforceable (for example, criminal, tax, or administrative investigations, inspections by regulatory authorities, etc.), the identity of the whistleblower is protected in any context following the report.

Therefore, except for the aforementioned exceptions, the whistleblower's identity may not be disclosed without their explicit consent to any person not mentioned in this Procedure within the scope of the investigation process, and all those who receive or are involved in managing the report are required to protect the confidentiality of such information.

Violation of the confidentiality obligation constitutes grounds for disciplinary responsibility, without prejudice to any other liability under applicable law.

Regarding disciplinary proceedings against the reported person, the whistleblower's identity may only be disclosed with the whistleblower's express consent.

The same confidentiality requirements also apply to individuals involved or mentioned in the report.

Whistleblowers acting in good faith are protected against any form of retaliation, discrimination, or penalty, without prejudice to any other legal protection provided by law.

For illustrative purposes, the following are considered forms of retaliation:

- dismissal, suspension, or equivalent measures;
- demotion or denial of promotion;

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- reassignment, change of workplace, reduction in salary, modification of working hours;
- suspension of training or any restriction on access to training;
- negative performance notes or references;
- imposition of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or other unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent contract, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including reputational harm, especially on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion in inappropriate lists based on formal or informal sectoral or industry agreements, which may prevent the individual from obtaining employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a license or permit;
- being required to undergo psychiatric or medical examinations.

Whistleblowers who believe they have suffered retaliatory conduct following a previously submitted report are encouraged to submit a new report concerning the retaliation experienced. They may also report any form of retaliation to ANAC (Italian National Anti-Corruption Authority).

Actions taken in violation of the above prohibition are null and void. Whistleblowers who have been dismissed as a result of whistleblowing have the right to be reinstated in their position and/or to obtain any protection guaranteed by applicable local law.

These protections apply to the whistleblower when:

- at the time of the report, they had reasonable grounds to believe that the information about the reported violations was true and fell within the scope of this Procedure;
- the report was made in accordance with the provisions of this Procedure.

These protections also apply if the report is made:

- before the employment relationship has commenced, if information about violations was obtained during the recruitment process or other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if the information about violations was obtained during the course of the relationship.

6.2. OTHER PROTECTED PERSONS

In addition to the protection granted to the whistleblower, the protective measures described above also extend to the following individuals (the “Other Protected Persons”):

- Facilitators – those who assist the whistleblower in the reporting process, working within the same work environment, whose assistance must be kept confidential;
- Individuals who are in the same work environment as the whistleblower and have a stable emotional or family relationship with them up to the fourth degree of kinship;
- Colleagues of the whistleblower who work in the same work environment and have a regular and ongoing professional relationship with them;
- Entities owned by the whistleblower, as well as entities operating in the same work environment as the whistleblower.

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6.3. WHISTLEBLOWER RESPONSIBILITIES

As previously mentioned, disciplinary sanctions may be applied to a whistleblower who submits reports with intent or gross negligence, in accordance with applicable local labor laws.

Any forms of abuse of the whistleblowing system, such as reports that are clearly opportunistic, slanderous, or defamatory, and/or made solely to harm the reported person or other individuals, as well as any other instances of improper use or intentional manipulation of the whistleblowing channels, are also subject to disciplinary sanctions and/or liability under applicable law.

7. EXTERNAL REPORTING

If the whistleblower:

- has already submitted an internal report and it has not been addressed within the timeframes established by the Model; or
- has reasonable grounds to believe that, if they made an internal report, it would not be effectively addressed or that the same report could entail a risk of retaliation; or
- has reasonable grounds to believe that the violation may pose an imminent or evident danger to the public interest;

the whistleblower may submit an external report (“External Report”) to ANAC through the channels specifically provided by the Authority. Anyone submitting an External Report will be protected in accordance with the provisions of this Procedure.

The report may be made in writing, through the IT platforms or other means implemented by ANAC, or orally, via the telephone line and/or recorded voice messaging system implemented by ANAC. ANAC must ensure the utmost confidentiality regarding the identity of the whistleblower, the individual involved, and any other persons mentioned in the report, as well as the content of the report and any related documentation.

8. FILING / RECORD KEEPING

The documentation used for carrying out activities (including in the case of non-relevant reports) must be stored by the O.d.V. in a dedicated archive.

Reports and the related documentation will be retained for the time necessary to process the report and, subsequently, for no more than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations provided by applicable law.

If a recorded telephone line or other recorded voice messaging system is used for the report, and with the whistleblower’s consent, the O.d.V. may preserve the report in the following ways:

- by making a durable and retrievable recording of the conversation; or
- by creating a complete and accurate transcript of the conversation – the whistleblower may review, correct, or confirm the content of the transcript before signing it.

When, at the whistleblower’s request, the report is made orally in a face-to-face meeting, it will be documented, with the whistleblower’s consent, either by recording on a suitable device for storage and playback or by written minutes. In the case of written minutes, the whistleblower may review, correct, and confirm the minutes before signing.

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In the report archive, personal data that are not manifestly relevant for processing a specific case will not be collected, or, if accidentally collected, will be deleted without undue delay.

Personal data, including special categories of data and judicial data, communicated within the report, will be processed in accordance with the provisions of the European Regulation 2016/679 on the Protection of Personal Data ("GDPR") and in accordance with the company's related policies.