

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 1 di 12

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WHISTLEBLOWING PROCEDURE

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 2 di 12

INDEX

1. INTRODUCTION AND PURPOSE	3
2. RECIPIENTS AND INVOLVED CORPORATE FUNCTIONS	3
3. GENERAL PRINCIPLES	5
4. PROCEDURE	5
4.1. THE REPORT	5
4.1.1. <i>Subject of the Report</i>	5
4.1.2. <i>How to Draft the Report</i>	6
4.2. REPORTING CHANNELS	6
4.2.1. <i>Persons Responsible for Receiving and Managing Reports</i>	7
4.3. VERIFICATION OF THE CONTENT OF REPORTS	7
4.4. OUTCOME OF THE INVESTIGATION	8
5. REPORTING	9
6. PROTECTION AND RESPONSIBILITY OF THE WHISTLEBLOWER.....	9
6.1. CONFIDENTIALITY AND PROHIBITION OF RETALIATORY AND/OR DISCRIMINATORY ACTS.....	9
6.2. OTHER PROTECTED PERSONS	10
6.3. RESPONSIBILITY OF THE WHISTLEBLOWER.....	11
7. EXTERNAL REPORTING	11
8. ARCHIVING	11

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 3 di 12

1. INTRODUCTION AND PURPOSE

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

The purpose of this Procedure is to define appropriate communication channels for the receipt, analysis, and handling of reports of possible unlawful and/or improper conduct within the Company, in accordance with the provisions most recently set forth by 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 provided for this purpose.

The Company prohibits and condemns any act of retaliation or discrimination, whether direct or indirect, against anyone who, in good faith, reports potential unlawful conduct, for reasons directly or indirectly connected to the report. To this end, the Company provides for appropriate sanctions, within its disciplinary system, against anyone who violates the measures protecting the whistleblower. At the same time, the Company undertakes to adopt appropriate disciplinary measures against anyone who, with intent or gross negligence, submits reports that prove 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, trainees (including unpaid), who carry out their activities at the Company;
- shareholders and individuals with roles in administration, management, control, supervision, or representation, including any non-executive members of the Company’s corporate bodies;
- in general, anyone who, although external to the Company, operates directly or indirectly on its behalf.

The protections provided by this Procedure also apply to “Other Protected Persons,” 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 requesting a service from a third party to whom this Procedure must be communicated. In particular, the Procedure is posted and made easily visible in the workplace, including via the corporate intranet,

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 4 di 12

and is also accessible to individuals who, although not present in the workplace, have a legal relationship in one of the forms mentioned above.

To ensure the protection provided under this Procedure, a 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”).

In the event that an anonymous internal or external report is made according to the methods provided in this Procedure and the whistleblower is later identified and subjected to retaliation, the whistleblower may still benefit from the protections provided by this Procedure and applicable law (in particular, Legislative Decree No. 24/2023).

A report qualifies as 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 should reasonably 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 about its scope, that any perceived threat to the public interest underlying the report did not materialize, or that the whistleblower did not fully comply with the procedural requirements established by this Procedure, the protections provided by this Procedure shall still apply.

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 concerning the whistleblower, the persons named 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 its Supervisory Body in accordance with the provisions of this Procedure.

For the purpose of its role, the O.d.V. reports directly to the Board of Directors (the “B.o.D.”), ensuring maximum independence. No reporting line to other corporate functions applies to the O.d.V. The O.d.V. receives appropriate training and 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 carry out the activities provided under this Procedure effectively.

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 5 di 12

3. GENERAL PRINCIPLES

The following general principles, described in more detail below, govern the management of whistleblowing reports by the Company:

- prohibition of retaliatory or discriminatory acts against the whistleblower;
- prohibition of making manifestly unfounded and/or defamatory reports;
- duty of independence and professionalism in handling reports;
- protection of the whistleblower's identity and confidentiality of information.

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 very likely to occur within the Company's organization, concerning 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 territory where the Company operates (both at the national and EU level);
- could significantly harm the interests of the Company.

The following are examples of potential acts or conduct to report:

- a person has failed, is failing, or is likely to fail to comply with 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;
- the health or safety of an individual has been, is, or could be endangered;
- an act of corruption has occurred, is occurring, or is likely to occur;
- a crime has been committed, is ongoing, or could be committed;
- a violation harming the financial interests of the European Union has occurred, is occurring, or is likely to occur, as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and further specified in the relevant EU measures;
- a violation related to the internal market, as referred to in Article 26(2) of the TFEU, has occurred, is occurring, or is likely to occur, including violations of EU competition and state aid rules, 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 defeats the purpose of applicable corporate tax legislation;
- a matter falling under any of the above points has been or is likely to be deliberately concealed.

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 6 di 12

Reports must be made impartially and in good faith: submitting reports solely for purposes of retaliation or intimidation, or submitting unfounded reports 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 grievances (i.e., those exclusively related to the whistleblower's individual employment relationship or their relationship with hierarchical superiors) and must not be used for purely personal purposes.

4.1.2. How to Draft the Report

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

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

- a clear and complete description of the conduct, including any omissions, being reported;
- the time and place in which the reported events occurred and the related conduct;
- the identity or other identifying details (e.g., position held, Function/Department) of the person who engaged in the reported conduct;
- any third parties involved or potentially harmed;
- identification of any other persons who may have information regarding the reported events;
- any other information that could provide useful evidence regarding the existence of the reported facts.

Reports that omit one or more of the elements listed above will still be considered if they are sufficiently detailed to allow for an effective verification process, possibly through direct contact with the whistleblower and/or with the third parties mentioned in the report.

In particular, anonymous reports—that is, those lacking information that would allow the author to be identified—are permitted but limit the Company's ability to effectively verify the reported information. Such reports will therefore be considered only if they are adequately detailed and substantiated, possibly through requests for additional information from the whistleblower, and concern potential violations or irregularities deemed serious. Relevant factors in assessing an anonymous report include the credibility of the reported facts and the ability to verify the alleged violation through reliable sources.

4.2. Reporting Channels

The report, which is addressed to the Supervisory Body (Organismo di Vigilanza), can be submitted through:

- a properly certified digital platform, accessible at the following internet address:

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

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 7 di 12

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. The utmost confidentiality of the meeting will be ensured.

4.2.1. Persons 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 dedicated training on whistleblowing management.

Full coordination with the activities of the O.d.V. is ensured. Given 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 carry out investigations and request any information deemed appropriate, in accordance with the provisions of the Model.

If the whistleblower requests an in-person meeting with the O.d.V., the latter must inform the O.d.V. 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 functions 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 carried out under this Procedure will be conducted as quickly as possible.

Within 7 days of receiving the report, the whistleblower will be notified that their report has been acknowledged.

Within three months from the date of acknowledgment of the report (or, if no acknowledgment is provided, within three months from the expiration of the seven-day period following submission of the report), the whistleblower will receive feedback regarding the progress and conclusion of the investigation, ensuring that the content of such feedback does not compromise any actions taken by the Company following the investigation and/or any ongoing investigations conducted by Public Authorities on the same matters.

Initially, the relevance and apparent credibility of the report are assessed, possibly with the assistance of an external legal consultant bound by confidentiality obligations regarding the activities performed.

The report handler then logs the report using an identification code or name, ensuring traceability and proper archiving of the documentation, including during subsequent stages.

Reports are classified as follows:

- **Non-relevant reports:** In this case, the whistleblower will be informed, and, if applicable, 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, who will assess the initiation of any disciplinary proceedings.

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 8 di 12

- Detailed reports: If the handler determines that there is sufficient evidence of potentially unlawful conduct to justify an investigation, the verification phase begins.

The verification phase involves targeted checks on the reports to identify, analyze, and assess the elements confirming the validity of the reported facts. To this end, the handler may undertake any appropriate activity, including personal interviews with the whistleblower and any other individuals who may provide information regarding the reported facts. The person reported, or otherwise implicated in the reported violation, may be interviewed, or, at their request, must be interviewed, including through the submission of written statements and documents.

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

The report handler must:

- ensure full compliance with confidentiality requirements, as indicated in Chapter 6 below;
- ensure that the investigation is conducted fairly and impartially, which entails that all individuals involved in the investigation are informed, once the inquiry is completed, of the statements made and evidence collected against them, and that the principle of adversarial proceedings is guaranteed;
- may use the support of technical consultants (such as external professionals or internal specialists) for matters outside their specific expertise.

Information collected during the verification must be handled with the utmost confidentiality and limited to the 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 is archived;
- Positive outcome: In this case, the O.d.V. submits the results of the verification to the Board of Directors (B.o.D.) to enable the Company to adopt the necessary countermeasures and any disciplinary sanctions.

In particular, at the end of the verification, a report must be issued addressed to the B.o.D. (and to the Board of Statutory Auditors if the investigation involves 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 regarding the violations identified, both in terms of disciplinary measures and compliance.

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 9 di 12

5. REPORTING

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

- on an annual basis to the Board of Directors.

6. PROTECTION AND RESPONSIBILITY OF THE WHISTLEBLOWER

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

The Company ensures the utmost confidentiality regarding the identity of the whistleblower, the reported individual, and any other persons mentioned in the report, as well as the content of the report and related documentation. To this end, communication methods and procedures are employed that protect the identity and reputation of whistleblowers and individuals mentioned in the reports, ensuring that the whistleblower is not subject to any form of retaliation and/or discrimination, and preventing the disclosure of information to third parties outside the reporting process governed by this Procedure.

Except in cases where criminal or civil liability of the whistleblower is involved, or in situations where anonymity cannot be legally upheld (for example, criminal, tax, or administrative investigations, inspections by regulatory authorities, etc.), the identity of the whistleblower is protected in all contexts following the report.

Therefore, except as noted above, the whistleblower's identity cannot be disclosed without their explicit consent to anyone not mentioned in this Procedure within the investigation process. All individuals who receive or are involved in managing the report are required to maintain the confidentiality of this information.

Violation of the confidentiality obligation constitutes a disciplinary offense, without prejudice to any additional legal liability.

Specifically, regarding disciplinary proceedings against the reported individual, the whistleblower's identity may only be disclosed with their explicit consent. The same confidentiality requirements apply to individuals involved in or mentioned in the report.

Whistleblowers acting in good faith are protected against any form of retaliation, discrimination, or penalization, in addition to any other protections provided by law.

Examples of retaliatory acts include, but are not limited to:

- dismissal, suspension, or equivalent measures;
- demotion or denial of promotion;
- changes in duties, transfer of workplace, reduction of salary, modification of working hours;
- suspension of training or restrictions on access to training;
- negative merit notes or adverse references;
- disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 10 di 12

- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term contract into a permanent contract where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term contract;
- damage, including reputational harm (e.g., on social media), or economic/financial prejudice, including loss of income or business opportunities;
- inclusion on improper sectoral or industrial blacklists that may prevent future employment in the sector;
- early termination or cancellation of a goods or services contract;
- cancellation of a license or permit;
- requests to undergo psychiatric or medical examinations.

Whistleblowers who believe they have experienced retaliation following a previous report are encouraged to submit a new report regarding the retaliation. They may also report any perceived retaliation to ANAC (Italian National Anti-Corruption Authority).

Acts in violation of the above prohibition are null and void. Whistleblowers who are dismissed following whistleblowing have the right to be reinstated and/or receive any protection guaranteed by applicable local law.

The protections mentioned apply to the whistleblower when:

- at the time of the report, they had reasonable grounds to believe that the information regarding 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 begun, if the information on violations was obtained during the selection process or other pre-contractual phases;
- during the probationary period;
- after the termination of the employment or contractual relationship, if the information on violations was acquired during the course of the relationship.

6.2. OTHER PROTECTED PERSONS

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

- Facilitators: those who assist the whistleblower in the reporting process, operating within the same work environment, whose assistance must be kept confidential;

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 11 di 12

- Persons in the same work environment as the whistleblower who have a stable emotional or family relationship with the whistleblower up to the fourth degree;
- Colleagues of the whistleblower who work in the same work environment and have a regular and ongoing relationship with them;
- Entities owned by the whistleblower, as well as entities operating in the same work environment as the whistleblower.

6.3. RESPONSIBILITY OF THE WHISTLEBLOWER

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, or made solely to harm the reported individual or others—as well as any other misuse or intentional exploitation of the whistleblowing channels, are also subject to disciplinary sanctions and/or liability under applicable law.

7. EXTERNAL REPORTING

If the whistleblower:

- has already made an internal report and it has not been acted upon within the timeframes established by the Model; or
- has reasonable grounds to believe that making an internal report would not lead to effective action or could expose them to the risk of retaliation; or
- has reasonable grounds to believe that the violation could pose an imminent or obvious danger to the public interest;

the whistleblower may make an external report (“External Report”) to ANAC (Italian National Anti-Corruption Authority) using the channels specifically provided by ANAC. Anyone making an External Report is protected under the provisions of this Procedure.

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

8. ARCHIVING

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

Reports and their related documentation will be kept for as long as necessary to process the report and, thereafter, for no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality obligations under applicable law.

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

	Whistleblowing Procedure	PR-006
		Ed. 1 – 10/2024
		Page 12 di 12

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

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

In the report archive, personal data that are not clearly relevant to the processing of a specific matter 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 as part of the report will be processed in accordance with the European Regulation 2016/679 on the protection of personal data (GDPR) and the company's related policies.