

INFORMATION

WHISTLEBLOWING REPORTS PURSUANT TO LEGISLATIVE DECREE 24/2023

Legislative Decree 24/2023, which adopted Directive (EU) 2019/1937 of the European Parliament and Council of 23 October 2019, revised the entire discipline regulating whistleblowing.

In accordance with the aforementioned law, A2A S.p.A. (hereafter referred to as 'A2A' or 'the Company') activated its own **whistleblowing channel**, which guarantees the confidentiality of the identity of the whistleblower, the person involved and of all those persons mentioned in the whistleblowing report, as well as all other contents of the report.

As of October 2021, the Company adopted '**A2A Group Guidelines for anonymous and non-anonymous whistleblowing**' (hereafter referred to as the "Guidelines"), which has been updated so as to ensure compliance with Legislative Decree 24/2023.

The Guidelines, which are applicable to all companies of the A2A Group subject to administration and coordination which have activated the relative contractual agreement, can be consulted at the dedicated web page that can be reached from the appropriate sites

(<https://www.gruppoa2a.it/it/investitori/governance/segnalazioni-whistleblowing>).

For comprehensive information relating to:

- who can submit whistleblowing reports,
- the subject of reports,
- whistleblowing channels,
- procedures for the processing of reports,
- guarantees for whistleblowers, for those accused of violations and other persons indicated in regulations; for anything else not indicated in this information, reference should be made to the Guidelines.

WHO CAN SUBMIT A WHISTLEBLOWING REPORT?

The Company applies the Guidelines and guarantees the safeguards foreseen by Legislative Decree 24/2023 for reports received from:

- full-time employees;
- part-time and temporary employees, agency workers, apprentices and other contracted staff;
- self-employed staff working within the Company;
- freelance staff and consultants working within the Company;
- voluntary staff and interns, paid or unpaid, working within the Company;
- suppliers of goods and services to the Company;
- shareholders;
- persons who, de facto or otherwise, perform administrative, managerial, control, supervisory or representational duties for the Company.

WHAT CAN BE REPORTED?

Whistleblowing reports can contain information relating to violations of national or European Union regulatory provisions which harm the public interest or the integrity of the Company and of which the whistleblower has become aware in their working context, such as the commission of a corruptive act in the working environment or the violation of a regulation in the sphere of worker or environmental health and safety (for further examples and more comprehensive details, reference should be made to the Guidelines).

The information may concern both violations that have already been committed and those that have not yet been committed which, on the basis of concrete elements, the whistleblower has reason to believe may be committed.

Reports may also concern conduct aiming to conceal violations.

For further details, reference should be made to the Guidelines.

Reports may not relate to:

- complaints, claims or requests relating to personal interests of the whistleblower exclusively concerning individual working or public relationships with their superiors. For example, reports may not concern employment disputes or discrimination between colleagues; such cases must continue to be dealt with by the appropriate human resource personnel;
- complaints related to services provided by A2A Group companies, which should be sent to the dedicated company bodies;
- reports concerning violations already officially disciplined by European Union or national legislation or by national legislation which implements European Union regulations in the following spheres: financial services and the prevention of the recycling of money or the financing of terrorism, transport safety, protection of the environment;
- reports concerning violations of national security and public procurement related to aspects of defence or of national security unless these fall within the European Union legislation.

HOW TO SUBMIT A WHISTLEBLOWING REPORT

INTERNAL WHISTLEBLOWING CHANNEL

The Company has activated the **SAW IT platform**, accessible through the corporate intranet and from A2A websites and, when available, from the websites of those individual group companies which have activated the platform. The platform can be reached using the following link: <https://segnalazionia2a.integrityline.com/>.

The SAW platform, which guarantees full confidentiality, is the only internal whistleblowing channel. Through this channel, it is possible to transmit reports in written form, by voice messaging, with the uploading of video and photographic material, and also by means of requesting a meeting with the processor of the report.

Who is the processor of the report?

Responsible for the receipt and processing of reports is the A2A **Whistleblowing Committee**, a body currently made up of:

- an external member, holding the position of Chairperson (Alexander Harry Bell, lawyer);
- Head of Legal Affairs and Compliance;
- Head of Internal Audit.

Should the report concern a member of the Whistleblowing Committee, the report is processed by the members who do not find themselves in conflict, thus excluding the member to which the report refers.

As regards reports falling within the field of application of Legislative Decree 231/2001, the Whistleblowing Committee will entrust the investigation to the Supervisory Body of the Company to which the report refers.

EXTERNAL WHISTLEBLOWING CHANNEL AND PUBLIC DISCLOSURE

Priority of use should be given to the internal whistleblowing channel.

Whistleblowers may make use of the **external channel administered by the ANAC** at the website <https://www.anticorruzione.it/-/whistleblowing> only in the following cases:

- the Company has not activated an internal whistleblowing channel or a channel not in compliance with Legislative Decree 24/2023;
- a whistleblowing report has already been submitted using the internal channel, but this has not been acted upon;
- the whistleblower has good reason to believe that use of the internal channel would not receive effective attention or would result in retaliation;

- the whistleblower has good reason to believe that the violation may constitute imminent or clear harm to the public interest.

Whistleblowers may also resort to **public disclosure** (press or other media, such as social networks) if one of the following conditions exists:

- the whistleblower has previously submitted an internal and external report or has directly made an external report but has not received any response within the terms set out for measures to be taken or adopted on the receipt of whistleblowing reports;
- the whistleblower has good reason to believe that the violation may constitute imminent or clear harm to the public interest;
- the whistleblower has well-founded reasons to believe that the external report may involve the risk of retaliation or may not be effectively dealt with due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed, or in which there is reason to fear that the recipient of the report may be in collusion with the perpetrator of the violation or involved in the violation itself.

The whistleblower has the right to submit any **report** to the competent national judicial and financial authorities.