Effective as of 1st February 2024

A2A GROUP GUIDELINES FOR WHISTLEBLOWING (ANONYMOUS AND NON-ANONYMOUS)
Guideline 001.0032 – rev.3

For further information, access to BUSSOLA2.0

REFERENCE PROCESS

SGC1.02.COM.01.03 - Gestione delle segnalazioni

ORGANIZATIONAL DEPARTMENT RESPONSIBILE

LEGAL AFFAIR & COMPLIANCE

PRINCIPAL RECIPIENTS

- A2A S.p.A. AND A2A GROUP COMPANIES SUBJECT TO ADMINISTRATION AND COORDINATION

- SUPERVISORY BODIES AS FORESEEN BY ITALIAN LAW OPERATING WITHIN A2A S.p.A. AND A2A GROUP COMPANIES SUBJECT TO ADMINISTRATION AND COORDINATION

OBJECTIVES

This document has the main objective of ensuring, within A2A Group, compliance with Italian law (Legislative Decree no.24/2023) in the sphere of whistleblowing and, thus, to guarantee the protection of whoever may report or raise attention to violations he or she becomes aware of in a work-related context, which pertain to national or European Union regulatory measures and which are detrimental to the public interest, to the integrity of public services or companies of A2A Group. The aim of this document is, therefore, to protect freedom of expression and information, which includes the right to receive and communicate information with the purpose of countering and preventing violations of the law within the corporate context.

From an operational point of view, the document has the purpose not only of setting out clear indications relating to procedures for the sending, receiving, analysis and processing of whistleblowing reports presented by whosoever, be they members of staff or third parties, anonymously if they deem it fit, but also of outlining the safeguards provided for those reporting violations and those named in such whistleblowing reports.

MAIN CONTENTS

This regulatory document outlines the contents of Italian Legislative Decree no.24/2023, with particular attention to the identification of the subject of the whistleblowing report and also to the channels of communication for such reports, to those submitting the report, to the person or persons processing the report, to the administrative procedures for such reports, and to possible consequences in the form of sanctions or penalties.

MAIN ELEMENTS OF REVISION

This revised version of the document is issued for the purpose of (i) simplifying the administration of the whistleblowing system and the means of communication with the whistleblower, establishing a single internal whistleblowing channel, comprising the SAW (‘Segnalazioni A2A – Whistleblowing’) IT Platform; (ii) further ensuring the autonomy and independence of the Whistleblowing Committee, with the role of Chairperson taken up by an external figure.

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LEVELS OF APPROVAL

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APPROVAL	DIRETTORE GENERALE	Renato Mazzoncini	*Signed on 01/31/2024*

PERIMETER OF APPLICATION

This document applies to A2A S.p.A. and companies of the Group subject to administration and coordination, which have activated, by means of contractual agreement, the Legal and Compliance service within whose perimeter falls the administration of the whistleblowing system.

The list of Companies can be consulted at the following link: https://www.ina2a.it/sistema-procedurale

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1. PRINCIPLES OF REFERENCE

Protection of confidentiality and privacy

All those involved in the receiving and processing of whistleblowing reports must, unless otherwise required by law, ensure the full confidentiality of the information received by means of whistleblowing reports and, in particular, must ensure the confidentiality of the identity of the whistleblower, of the subject of the whistleblowing report, of people involved and/or mentioned in the report, of the content of the report and all relative documentation.

The processing of the personal data of those involved and/or named in the whistleblowing report, and that of the whistleblower themself, is to be carried out pursuant to Italian Legislative Decree no.24/2023, by European Union regulation no.679 of 27 April 2016 (GDPR), by Italian Legislative Decree no.196/2003 (Code of Privacy) and subsequent amendments and additions, and by Italian Legislative Decree no.101/2018.

Safeguards

For the whistleblower, in accordance with these guidelines, specific safeguards are in place, as indicated in Section 6 below. In particular, for reasons related to the whistleblowing report, no forms of retaliation or discrimination whatsoever, either direct or indirect, are allowed or tolerated.

2. REGULATORY AND INTERNAL DOCUMENTARY REFERENCES

- Regulation (EU) no.2016/679 of the European Parliament 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data;
- Italian Law no.179 of 30 November 2017 relating to "Provisions for the protection of those reporting violations of the law or irregularities of which they become aware in the sphere of a public or private working relationship;
- Directive (EU) no.2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of European Union law;
- Italian Legislative Decree no.24 of 10 March 2023 implementing Directive (EU) no.2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of European Union law and including measures relating to the protection of persons who report violations of Italian law;
- Italian Legislative Decree no.231 of 8 June 2001 relating to "Discipline of the administrative liability of legal entities, of companies and of associations with or without legal status, pursuant to article 11 of Italian law no.300 of 29 September 2000";
- Organization, management and control model of A2A S.p.A. and, where present, of single companies of A2A Group;
- A2A Group Code of Ethics;
- A2A Group Anti-Corruption Policy;
- Code of Corporate Governance set out by the Committee of Corporate Governance;
- Linee di indirizzo del Sistema di Controllo Interno e di gestione dei Rischi del Gruppo A2A;
- Istruzione operativa no.601.0323/* - "Manuale Internal Audit".

3. GLOSSARY

Whistleblowing Committee: dedicated body which has responsibility for administering and, where necessary, assigning to the appropriate authorities, investigation into whistleblowing reports received by means of the SAW IT Platform. It is the only body tasked with the processing of whistleblowing reports in the sphere of the A2A Group.

The Committee is composed of:

- an external member, to whom is assigned the role of Chairperson;
- Head of Legal Affairs and Compliance;
- Head of Internal Audit.

As the recipient of a dedicated budget, the Whistleblowing Committee can make use of external resources.

In its operational activities, the Whistleblowing Committee can also use the support of A2A Group internal resources specifically set up and authorised in writing (Whistleblowing Committee support team).

SAW IT Platform: dedicated internal channel for the sending and the processing of whistleblowing reports, both anonymous and non-anonymous, which guarantees the confidentiality of the identity of the whistleblower, of the subject of the report and of others in any way involved, as well as of the content of the report and of related documentation.

Retaliation: any behaviour, act or omission, even if only attempted or threatened, manifested in relation to the whistleblowing report and which causes or may cause the whistleblower, directly or indirectly, unjust harm. As detailed in Section 6.2 below, this includes acts, measures or behaviour occurring in the working context and which are prejudicial to the person or persons protected.

Whistleblowing: the communication of information concerning violations, or suspected violations, of both European Union and Italian regulatory measures (and also of the principles set out in the Code of Ethics and the models of organisation, management and control in accordance with Legislative Decree no.231/2001). Such violations cover behaviour, acts or omissions which harm the public interest or the integrity of the public administration or of A2A Group companies, violations of which the whistleblower becomes aware in the working context and which concern illicit activities referable to the specific disciplines indicated in Section 4.2 below.

Whistleblower: the person who sends the whistleblowing report in accordance with these Guidelines, as set out in Section 4.1.

Subject reported: the person indicated in the whistleblowing report as the person to whom the violation is attributable or who is implicated in the violation reported.

A2A Group companies: A2A S.p.A. and all of those companies subject to administration and coordination by A2A S.p.A.

4. SUBJECTIVE AND OBJECTIVE SCOPE OF APPLICATION

4.1 SUBJECTIVE SCOPE

Whistleblowing reports may be sent by those expressly identified by Legislative Decree no.24/2023, as indicated below:

- Members of staff of A2A Group companies, including part-time staff, temporary staff, apprentices, occasional staff, interns and volunteers;
- Self-employed workers, freelancers and consultants working in A2A Group companies;
- Suppliers, members of staff or collaborators of external companies who provide goods or services or who otherwise work for A2A Group companies;
- Shareholders: persons holding shares in A2A Group companies;
- Persons who, in any way, perform functions of administration, management, control, supervision or representation of A2A Group companies.

The provisions of these guidelines are applied: (i) when the aforementioned juridical relationships are ongoing, (ii) when they have not yet started, if the information has been acquired during the selection procedure or in any other pre-contractual phase, and (iii) following the cessation or termination of the relationship if the information concerning violations has been acquired in the course of working activities or, with reference to working relationships, during the trial period.

4.2 OBJECTIVE SCOPE

4.2.1 Subjects of whistleblowing

In accordance with Legislative Decree no.24/2023, whistleblowing reports may be related to:

- offences committed in the sphere of public procurement;
- violation of regulations concerning services, products and financial markets as well as regulations designed to prevent recycling and the financing of terrorism;
- violation of regulations protecting the environment;
- violation of regulations safeguarding public health;
- violation of regulations designed to protect private life and personal data, and also the security of IT networks and systems;
- violation of regulations protecting consumers;
- violation of regulations relating to the safety and conformity of products and the safety of transport, as well as the safety of food, of animal feed and the well-being of animals themselves;
- violation of regulations in the sphere of radiation protection and nuclear safety;
- violation of regulations relating to competition;
- violation of regulations relating to State aid;
- violation of regulations relating to the internal market linked to activities which violation rules concerning corporate taxation or mechanisms whose purpose is to obtain a fiscal advantage which jeopardizes the aim or finality of regulations applicable in the sphere of corporate taxation;
- administrative, accounting, civil or penal violations which do not fall within the aforementioned spheres;

- significant illicit conduct as set out in Legislative Decree no.231/2001 or violations of the model of organisation, management and control of A2A Group companies.

In order to help clarify the perimeter of application of this document, the following are concrete examples (not exhaustive) of violations which may be the subject of a whistleblowing report:

- violation of norms, internal and external, which discipline the activity of A2A Group companies, including those set out in the model of organisation management and control, and also the principles and the rules of behaviour contained in the Code of Ethics;
- illicit behaviour by employees, members of company bodies or third parties (suppliers, consultants and other collaborators and Group companies) who may, directly or indirectly, harm the finances and/or property, the image and/or reputation of A2A Group companies;
- commission of offences by employees, members of company bodies or third parties (suppliers, consultants, other collaborators and group companies) which harm A2A Group companies or which may result in liability for the Company itself.

4.2.2 Exclusions

Whistleblowing reports that will not be considered admissible and thus not covered by these Guidelines include:

- complaints, claims or requests relating to interpersonal issues. Complaints by the whistleblower of a personal nature or claims/instances which fall within the discipline of the working relationship, even prior to the dispute, or interpersonal relationships/conflicts with other workers or with their superiors, as well as discrimination between colleagues, must continue to be sent to and dealt with by the appropriate personnel department;
- 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 specific regulations in the following spheres:
  - financial services and the prevention of the recycling of money or the financing of terrorism, for which companies have activated mandatory reporting procedures foreseen by specific regulations;
  - transport safety in the marine and civil aviation sectors;
  - protection of the environment with respect to regulations on the safety of offshore operations in the hydrocarbons sector;
- whistleblowing concerning national security and public procurement related to aspects of defence or of national security;
- information which is already fully in the public domain;
- information which is clearly without any foundation, as well as information acquired only on the basis of indiscretions or rumours.

4.2.3 Content of whistleblowing reports

In their report, the whistleblower should set out, in as much detail as possible, the nature of the violation of which they have become aware. In particular, the whistleblowing report must contain details enabling the Whistleblowing Committee to carry out the verifications and checks necessary to ascertain the validity of the facts communicated in the report. Such details include:

- time and place in which the violation took place;
- clear and full description of the violation;
- personal details or other elements which allow the identification of the person or persons to whom the violation is attributable.

The whistleblower may also attach documents in order to provide further elements relating to the violation reported and may indicate other persons who may be aware of the violation.

Anonymous whistleblowing reports, despite not falling within the perimeter of application of Legislative Decree no.24/2023, are, nevertheless, taken into consideration, and are considered admissible provided that their content is sufficiently detailed and makes it possible to understand the events reported and to initiate further investigation.

5. WHISTLEBLOWING CHANNELS AND PROCESSING OF WHISTLEBLOWING REPORTS

5.1 INTERNAL CHANNEL AND PROCESSING OF WHISTLEBLOWING REPORTS

In 2021, A2A Group activated its SAW IT Platform, accessible through the corporate intranet and through the websites of A2A S.p.A. and of the individual companies of the A2A Group equipped with the platform.

The SAW IT Platform allows users to make whistleblowing reports in the following forms:

- written, with the possibility of uploading documents and video content;
- oral, by means of a voice recording which also allows the whistleblower to modify their voice.

Through the SAW IT Platform, the whistleblower can also ask for a direct meeting with the Whistleblowing Committee. The contents of the meeting, subject to authorization by the whistleblower, will be documented by means of recording on a device suitable for storage and replay, or will be taken down in written form by the administrator of the whistleblowing report and signed by the whistleblower in confirmation of the correctness of the minutes of the meeting.

The whistleblowing report sent using the SAW IT Platform is received by the Whistleblowing Committee, the only body responsible for the processing of whistleblowing reports in the sphere of companies of the A2A Group.

In the event of anyone other than the Whistleblowing Committee receiving a whistleblowing report by means of channels other than those foreseen by A2A Group companies, this recipient must, in accordance with Legislative Decree no.24/2023: (i) transmit the report to the Whistleblowing Committee at the address comitatosegnalazioni@a2a.eu within seven days of receipt of the report, using such a method as to ensure effective confidentiality; (ii) at the same time, inform the whistleblower of this transmission of the report and also inform the Whistleblowing Committee; (iii) on confirmation of receipt by the Whistleblowing Committee, permanently delete from all storage systems and devices, including e-mail, the whistleblowing report and any related documents.

Once it has received the report, the Whistleblowing Committee will proceed to enter it on the SAW IT Platform.

In the sphere of the processing of whistleblowing reports – also for the purpose of ensuring respect of the principle of proximity suggested by the European Commission – the Whistleblowing Committee:

- is supported, where necessary, by company offices with competence in the sphere of each specific instance, including those of subsidiary companies to which the whistleblowing report refers, as well as by external professionals specifically tasked with such support;
- if the whistleblowing report concerns issues of potential significance with respect to Legislative Decree no.231/2001, will refer it to the competent supervisory authority for the continuation of the investigation into the validity of the report (see Section 5.1.3).

5.1.1 Reception of whistleblowing report and preliminary action

The whistleblowing report sent using the SAW IT Platform is received in the first instance by the Chairperson of the Whistleblowing Committee, who will then forward it to the other two members.

The Whistleblowing Committee will send the whistleblower a notice of receipt of the whistleblowing report within seven days of the date on which the report is received.

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 a preliminary measure, the Whistleblowing Committee will assess whether the report is admissible. In particular, the committee will consider the report non-admissible if:

(i) the subject of the report does not fall within the sphere of application of Legislative Decree no.24/2023 because it is not relevant or is expressly excluded in accordance with Section 4.2.2 above; in this case, the Whistleblowing Committee will forward the report to the competent office or authority (e.g. the personnel department competent for issues of a personal nature relating to a working relationship), will file the report and notify the whistleblower;

(ii) the facts and events reported are not provided in sufficient detail and any attached documents are not relevant; in this case, the Whistleblowing Committee will file the report and notify the whistleblower.

Should the Whistleblowing Committee, following consultation, if necessary, with the Company's supervisory body to which the report refers, consider that the matters set out in the report fall within the field of application of Legislative Decree no.231/2001, the report will be promptly transmitted to the competent supervisory body to which – also for the purpose of ensuring respect of the principle of proximity suggested by the European Commission – the Committee will entrust the investigation into the relative validity of the report.

If the whistleblowing report concerns some matters which fall within the perimeter of application of Legislative Decree no.231/2001 and others which do not fall within this perimeter, the investigation into the latter will be carried out by the Whistleblowing Committee.

If contents of the whistleblowing report falling within the field of application of Legislative Decree no.231/2001 concern more than one company of the A2A Group, the Whistleblowing Committee, once it has transmitted the report to each of the supervisory bodies competent, will organise a meeting of the Chairpersons of each body in order to agree the modality with which the matters reported are to be investigated.

The transmission of the whistleblowing report and of any attached documentation to the competent supervisory body is carried out by the Whistleblowing Committee, which will adopt operational procedures such as to ensure confidentiality.

5.1.2 Investigation by the Whistleblowing Committee

If the whistleblowing report is deemed admissible and does not concern (or only partially concerns) matters covered by Legislative Decree no.231/2001, the Whistleblowing Committee will initiate the investigation, and for this purpose:

- can ask for clarification and further information from the whistleblower and/or from other persons involved in the report, taking appropriate measures to ensure confidentiality;
- can confer with the whistleblower, even in the event of an anonymous report, using the SAW IT Platform;
- can, provided that it does not jeopardise the investigation and that the Whistleblowing Committee deems it necessary to acquire information from the person indicated in the report, inform the person referred to in the report of the existence of such a whistleblowing report and can proceed to gathering relative information by means of a written request or by requesting a hearing at which minutes will be taken. The Whistleblowing Committee is not obliged to notify the person mentioned in the report of the existence of the report concerning them, but if the person indicated is aware of the report, they may, in any case, ask to be heard. In this case, the Whistleblowing Committee will process the request received and invite the person mentioned in the report to formulate their observations in writing.

Following its investigation, the Whistleblowing Committee:

- will file the whistleblowing report as groundless;
- if the prerequisites necessary for the filing of the report do not exist, will proceed in accordance with Section 5.1.4.

Within three months from the date of notification of receipt or, lacking this, from the passing of seven days from the presentation of the report, the Whistleblowing Committee will provide the whistleblower with its response, which may or may not constitute a definitive response, (e.g. notice of the initiation of an internal investigation and relative state of advancement). At the conclusion of the investigation, however, the final response must be communicated to the whistleblower.

Notification to the whistleblower must be given even if the Whistleblowing Committee deems that the report is not admissible.

All activities carried out by the Whistleblowing Committee are entered on the SAW IT Platform, from receipt of the report until termination of the processing.

5.1.3 Investigation by the Supervisory Body (pursuant to Legislative Decree no.231/2001)

Assessing the validity of the elements contained in the whistleblowing report which fall within the scope of application of Legislative Decree no.231/2001, the supervisory body to which the Whistleblowing Committee has entrusted the investigation:

- can ask for clarification and further information about the report from the whistleblower and/or from other persons involved in the report, taking appropriate measures to ensure confidentiality;
- can confer with the whistleblower, directly if the report is not anonymous, or, in the event of an anonymous report, through the Whistleblowing Committee using the SAW IT Platform;
- can, with the consent of the Whistleblowing Committee (and provided that it does not jeopardise the investigation and that the supervisory body deems it necessary to acquire information from the person indicated in the report), inform the person referred to in the report of the existence of such a whistleblowing re-

port and can proceed to gathering relative information by means of a written request or by requesting a hearing at which minutes will be taken. There is no obligation to notify the person mentioned in the report of the existence of the report concerning them, but if the person indicated is aware of the report, they may, in any case, ask to be heard. In this case, the supervisory body will process the request received and invite the person mentioned in the report to formulate their observations in writing;

- can, for the purpose of any further analysis deemed necessary, consult with company offices with specific competence or with external professionals.

During its verification procedures, the supervisory body is required to notify the Whistleblowing Committee of activities under way and to be carried out. Furthermore, the supervisory body will notify the Whistleblowing Committee, within 70 days of the date on which the Committee entrusted it with the investigation, of the status of the investigation started. In this way, the Committee, as the body responsible for whistleblowing reports, will be able to notify the whistleblower of its decisions as required by law and as foreseen in Section 5.1.2 above.

In any event, at the conclusion of its investigations, the supervisory body will promptly communicate its findings to the Whistleblowing Committee which, if it does not deem necessary any further investigation:

- will file the report in the event of it being deemed groundless and will notify the whistleblower;
- will, if the conditions required for the filing of the report do not exist, proceed in accordance with Section 5.1.4.

The Whistleblowing Committee will enter on the SAW IT Platform all information received from supervisory bodies.

5.1.4 Action subsequent to investigation

On conclusion of the investigation, if the prerequisites for the filing of the report do not exist, the Whistleblowing Committee will communicate its findings to the competent company departments for the purpose of:

- adopting those measures required to protect A2A Group companies, including the involvement of competent authorities and, if necessary, initiating criminal proceedings;
- making improvements where identified as being necessary;
- initiating procedures relating to competence, including, if the prerequisites exist, the taking of disciplinary action.

The Whistleblowing Committee will promptly inform the whistleblower of the findings of its investigation and of any measures taken.

The Whistleblowing Committee will monitor the correct implementation of measures of improvement.

5.1.5 Processing of personal data

The processing of the personal data of persons involved and/or named in whistleblowing reports, as well as that of the whistleblower, is carried out in accordance with Legislative Decree no.24/2023, with EU Regulation no.679 of 27 April 2016 (GDPR), with Legislative Decree no.196/2003 and subsequent amendments and integrations (Code of Privacy), and with Legislative Decree no.201/2018.

5.1.6 Whistleblowing records

With full respect for the obligation of ensuring the confidentiality of the identity of the whistleblower and of any persons mentioned or named in the report, the Whistleblowing Committee will produce a six-monthly review of whistleblowing reports received and processed, providing general information.

Through the Head of Internal Audit (member of the Whistleblowing Committee) and in the sphere of the Internal Audit Six-monthly and Annual Report, the Committee's review will be put at the disposal of the Board of Directors of A2A S.p.A., of the administrative bodies of A2A Group companies of strategic importance, and of respective supervisory bodies.

As regards other A2A Group companies, the Whistleblowing Committee will, on a six-monthly basis, inform their respective administrative and supervisory bodies of the receipt, processing and main contents of reports relating to their companies.

5.2 OTHER WHISTLEBLOWING CHANNELS FORESEEN BY ITALIAN LAW (LEGISLATIVE DECREE no.24/2023)

The channel to be used for whistleblowing in normal circumstances and in cases of priority is the internal one made available for companies of the A2A Group as foreseen in Section 5.1. above.

In accordance with Legislative Decree no.24/2023, whistleblowers may also use the external whistleblowing channel activated by Italy's national anti-corruption authority (ANAC). They may resort to making their report public only under specific circumstances outlined in the following sections. Whistleblowers may also report instances to the competent authorities.

5.2.1 Whistleblowing to the ANAC national anti-corruption authority

The whistleblower may only make an external report to the ANAC if:

- the internal channel, albeit obligatory, is not active;
- the internal channel activated does not comply with Legislative Decree no.24/2023;
- the whistleblower has sent a report using the internal channel but this has resulted in no action being taken (e.g. the report has not been processed according to the terms set out or no action has been taken to deal with the violation);
- the whistleblower has well-grounded reasons to believe that the report has not been dealt with effectively (e.g. one of the members of the Whistleblowing Committee is involved in the report or evidence may have been concealed or destroyed);
- the whistleblower has well-grounded reasons to believe that the internal report may result in the risk of retaliation (e.g. violation of the obligation of confidentiality of the identity of the whistleblower);
- the whistleblower has well-grounded reasons to believe that the violation may constitute a clear or imminent danger for the public interest (e.g. violation requiring urgent action in order to safeguard personal health and safety).

In the absence of the prerequisites listed above, the whistleblowing report will not be processed by the ANAC and the subject will not benefit from the safeguards indicated in Section 6.

The external channel cannot be used in the event of significant violation pursuant to Legislative Decree no.231/2001 and the model of organisation, management and control.

5.2.2 Public disclosure

The whistleblower may present their report by means of public disclosure, putting information in the public domain (e.g. press or social networks) only if:

- the whistleblower has submitted an internal report and an external report to the ANAC and neither of the two reports has received any response within the terms foreseen;
- the whistleblower has directly submitted an external report, and this has not received any response within the terms foreseen;
- the whistleblower has well-founded reasons to believe that the violation set out in the report may constitute a clear and imminent danger for the public interest (e.g. a situation of emergency or the risk of irreversible damage);
- 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 (e.g. evidence may be concealed or destroyed, or the recipient of the report may be in collusion with the author or involved in the violation itself).

In the absence of the pre-requisites listed above, the whistleblower will not benefit from the safeguards set out in Section 6 below.

5.2.3 Reporting to the authorities

The whistleblower may freely contact the competent national judiciary and accounting authorities, and benefit from the safeguards foreseen.

6. SAFEGUARDS

The safeguards set out in Sections 6.1 and 6.2 below are applied if the whistleblower, at the moment of submission of the report, whether it is by internal or external channels or by means of report to the authorities:

- had well-founded reasons to believe that the information pertaining to the violations reported was true (e.g. the whistleblower must have specified the circumstances of time and place, and clearly described the violation; the whistleblower must not have wittingly given incorrect or clearly unfounded information) and fell within the sphere of subjects covered by the report as indicated in Section 4.2 above;
- has complied with these Guidelines.

The reasons for which the whistleblower decided to submit the report are irrelevant for the purposes of the safeguarding of the whistleblower.

The safeguards set out in Sections 6.1 and 6.2 below are not applied when the whistleblower has been found guilty (also with a sentence of the first instance) of the offences of libel or defamation or of the same offences committed with a report submitted to the judicial or accounting authorities, constituting the civil liability of the whistleblower for having intentionally submitted false information with malice or forethought. Furthermore, in this case, disciplinary measures are foreseen.

Safeguards are also extended to the following:

- persons who assist the whistleblower in the whistleblowing process, providing consultancy and support, and who operate within the same working context as the whistleblower;

- persons from the same working context as the whistleblower and linked to the whistleblower by a stable sentimental relationship or a family relationship up to the fourth degree, or persons linked through a network of relations established as a result of the fact that they work or have worked in the past in the same working environment as the whistleblower;
- work colleagues with a habitual and ongoing relationship with the whistleblower, i.e. persons who, at the moment of the submission of the report, work with or have with the whistleblower a relationship characterised by continuity which determines a commonality between them;
- entities which are property of the whistleblower, i.e. entities of which the whistleblower is the exclusive owner or in which the whistleblower holds a majority interest;
- entities for which the whistleblower works (e.g. the employee of a company which provides a service of supply for an A2A Group company);
- entities which operate in the same working context as the whistleblower (e.g. partnerships between companies).

The safeguards set out in Sections 6.1 and 6.2 below are also applied in the event of anonymous reports should the whistleblower be subsequently identified in the course of the processing of the report, or is, however, identifiable.

6.1 CONFIDENTIALITY

With the exception of cases in which the safeguards are not applied, the identity of the whistleblower is protected in every context subsequent to the sending of the report by means of the internal channel or subsequent to external reports or reports of which the Whistleblowing Committee becomes aware. The identity of the whistleblower and further information relating to any reports cannot, in fact, without the consent of the whistleblower, be shared with subjects other than the Whistleblowing Committee, bodies necessarily involved in the investigation of the reports and the recipients of the Committee review as set out in Section 5.1.6 above (the identity of the whistleblower cannot be revealed to the latter unless required to do so by law or other obligation).

In the event of disciplinary proceedings initiated against the perpetrator of the violation, the identity of the whistleblower may be revealed, with the expressed consent of the whistleblower, to the competent body when contestation of the disciplinary measure is founded, fully or in part, on the report (submitted by means of the whistleblowing channels or by means of report to the authorities) and knowledge of the identity of the whistleblower is indispensable for the defence of the person accused of the violation. In this case, the whistleblower is notified in writing of the reasons for the disclosure of the personal data.

In the event of disciplinary proceedings initiated against the perpetrator of the violation before the "Corte dei Conti", the identity of the whistleblower is not disclosed until the conclusion of the investigation. After this, the identity of the whistleblower may be disclosed by the accounting authority in order to be used in the proceedings.

In the event of penal proceedings initiated against the perpetrator of the violation, the identity of the whistleblower is protected by secrecy until the conclusion of preliminary investigations. Should the judicial authority want to know the name of the whistleblower for investigative purposes, the competent company body will communicate the identity.

Should the Whistleblowing Committee ascertain that the whistleblower has acted in bad faith, the safeguard of confidentiality is nullified and the accused is informed of the identity of the whistleblower in order to enable the accused to take legal action for libel or defamation.

6.2 PROTECTION FROM RETALIATION

Towards the whistleblower and other subjects indicated above, no form of retaliation or discrimination, be it attempted or threatened, is either allowed or tolerated.

Examples of such retaliation or discrimination include:

- dismissal, suspension or equivalent measures;
- demotion or denied promotion;
- alteration of duties, changing of place of work, reduction of salary, changing of hours of work;
- suspension from training or any restriction of access to training;
- negative assessments or references;
- implementation of disciplinary measures or other sanctions including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or other forms of negative treatment;
- failure to convert a temporary contract into a permanent contract where the worker had legitimate expectations of such a conversion or failure to renew or to prematurely end a temporary contract;
- harm caused to the reputation of the person, in particular on social media, or economic or financial harm, including the loss of economic opportunities and the loss of income;
- inclusion in inappropriate lists on the basis of a formal or informal industrial or sectorial agreement which may make it impossible for the person to find employment in the sector or industry in future;
- premature termination or cancellation of a contract of supply for goods or services;
- annulment of a licence or permit;
- request to undergo psychiatric or medical assessment.

The adoption of discriminatory measures may be reported to the ANAC which, in the event of it ascertaining the retaliatory nature of the behaviour or action, may impose sanctions on the company involved.

7. FAILURE TO FOLLOW THESE GUIDELINES – SANCTIONS

Without prejudice to any possible penal, civil and administrative liability, to be ascertained by the competent authorities, in the event of failure to follow these guidelines, the following sanctions are foreseen:

- disciplinary sanctions imposed on the whistleblower who – following verification by the Whistleblowing Committee or the competent supervisory body – has (i) deceitfully reported violations which are found to be inconsistent and, more generally, (ii) abused or made improper use of these Guidelines and/or intentionally manipulated them;
- disciplinary sanctions imposed on the person or persons accused of the violation in the event of the Whistleblowing Committee, at the conclusion of its investigation, confirming the validity of the whistleblowing report;
- sanctions imposed on the members of the Whistleblowing Committee, on those deemed accountable or on those involved in the investigation in the event of failure

to respect the obligation of confidentiality and in the event of failure to carry out verification and analysis with respect to the whistleblowing reports received;

- sanctions imposed on persons who have effected retaliation with the purpose of directly or indirectly causing unjust harm to the whistleblower and/or other persons specifically covered by the regulation;
- sanctions imposed on persons who have impeded or attempted to impede the report.

8. SANCTIONS PURSUANT TO ITALIAN LAW (LEGISLATIVE DECREE 24/2023)

In the event of violations as foreseen by Legislative Decree no.24/2023, the ANAC will impose on the person or persons responsible the following sanctions: (i) from 10,000 to 50,000 euros when it finds that retaliation has been committed, or when it finds that the report has been impeded, or that attempts have been made to impede it, or that the obligations of confidentiality have been violated; (ii) from 10,000 to 50,000 euros when it finds that the channels for whistleblowing have not been established, that procedures for the investigation and processing of reports have not been adopted, or that the adoption of such procedures does not conform to the provisions of Legislative Decree no.24/2023, or when it finds that no verification and analysis of the whistleblowing report has been conducted.

9. PROCESSING OF DOCUMENTATION

Whistleblowing reports and relative documentation are recorded and stored in specific archives in printed and/or digital form (including the SAW IT Platform), accessible only to members of the Whistleblowing Committee, to those resources assisting the Committee and to those authorized in writing to do so. The reports and documentation are kept only for the time strictly necessary for their processing and, in any case, for no longer than five years from the date of the communication of the findings at the conclusion of the whistleblowing investigation procedure.