

## THE WHISTLEBLOWING

**APPROVED BY THE BOARD OF DIRECTORS ON 23/09/2025**



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## 1. PURPOSE AND SCOPE

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This procedure (hereinafter Procedure), in compliance with Legislative Decree No. 24 March 10<sup>th</sup>, 2023, aims to regulate the transmission, receipt, analysis and management of reports (known as *Whistleblowing*) on adequately detailed information relating to FiberCop staff and/or third parties, concerning violations of laws and regulations, Code of Ethics and Conduct, 231 Organizational Model, as well as the system of rules and procedures in force.

As a preliminary step and as a key element of the entire system, the Company declares that it prohibits and condemns any act of retaliation or discrimination, direct or indirect, against anyone who reports potential illegal behavior in good faith, for reasons directly or indirectly related to the report, providing for appropriate sanctions within the disciplinary system against anyone who violates the measures to protect the whistleblower. At the same time, the Company undertakes to adopt appropriate sanctions against anyone who reports situations and/or circumstances that prove to be unfounded, whether intentionally or through gross negligence.

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Procedure recipients:

- FiberCop's Top management and members of its corporate bodies, Ethics and Compliance Committee and FiberCop's Supervisory Body;
- employees, former employees and job applicants, partners, FiberCop's customers, as well as - but not limited to - partners, suppliers (including contractors/subcontractors), consultants, collaborators, while working for FiberCop.

The following reports are excluded from Procedure application's scope:

- complaints, disputes or requests of a commercial nature or technical problems relating to network coverage, faults, problems with lines or poles, access to FiberCop systems and, in general, all information relating to the exclusively personal interests of the reporting party for which information is already available on the FiberCop portal or through dedicated communication channels;
- disputes, claims or requests linked to an exclusively whistleblower's personal interest concerning their individual employment relationship or their employment relationship with their hierarchically superior figures;
- infringements already compulsorily regulated by European Union or national acts or in matters of national security, as well as contracts relating to defense or national security aspects, unless those aspects fall under the relevant secondary European Union law;
- facts or circumstances falling within the application of national or European Union provisions on classified information, forensic and medical secrecy and judicial bodies' deliberations secrecy;
- the activities falling within the remit of the Security Officer, relating to the handling and management of classified information falling within the scope of the "Provisions for the administrative protection of State secrets and classified and exclusively disseminated information";
- requests to exercise rights regarding personal data protection against FiberCop (so-called privacy rights).

## 2. PROCESS DESCRIPTION AND RESPONSIBILITIES

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The *owner* of the reporting management process is FiberCop's Compliance function, whose members are equipped with the necessary reporting management skills, including dedicated training and which is responsible for the diligent execution of all the activities carried out by the internal reporting channel manager, pursuant to Legislative Decree. 24/2023.

The Compliance function reports periodically to Ethics and Compliance Committee, chaired by the Chief Compliance Officer and composed of the Chief Internal Audit Officer, the Chief Human Resources Officer and the General Counsel.

The Ethics and Compliance Committee, delegated by FiberCop's Board of Directors, monitors that the requirements set out in the aforementioned legislation remain over time in relation to the person in charge of managing the internal reporting channel, supporting the Compliance function as far as necessary in performing the tasks assigned by this Procedure and reporting periodically to the Board of Directors.

In the event that the reported conduct concerns FiberCop's Compliance function component, the whistleblower may address their report directly to the members of Ethics and Compliance Committee by regular mail to FiberCop's registered office. In such a case, the Ethics and Compliance Committee, with the support of Audit function, carries out all activities assigned to the Compliance function, including the pre-trial and reporting phase.

In relation to reports that concern members of Ethics and Compliance Committee, the Compliance function reports directly to the Board of Directors (subject to the communications required with respect to the Supervisory Body and the Anti-Bribery Management System's Governing Body).

The Compliance function also conducts in-depth investigations requested by ANAC (National Anti-Corruption Authority) on external reports or public disclosures regarding FiberCop, informing Ethics and Compliance Committee and, where necessary, the corporate bodies.

FiberCop's corporate functions, possibly affected by external Bodies, Institutions or Authorities regarding external reports or public disclosures, promptly activate Compliance function for in-depth information on their expertise.

Recipients of this Procedure who become aware of information on violations or incorrect behavior are required to make a report through the internal reporting channels described below:

- online portal, accessible from dedicated page "Whistleblowing" present on both the website and the FiberCop company intranet, which allows reports to be submitted, either anonymously or otherwise, either by the reporter themselves or by a third party, guaranteeing confidentiality and/or anonymity;
- voice messaging system, to Toll-free number 800861186;
- orally, through a direct meeting with FiberCop's Compliance function staff, to be requested through the online portal.

In addition, anyone receiving a report, in any form (oral or written):

- it must refrain from undertaking any independent investigation and/or in-depth analysis;
- if it can be clearly deduced from the report that the whistleblower intended to make the report pursuant to this Procedure, benefiting from the relevant protections, it promptly, and in any case within 7 days of its receipt, forwards report via the online portal and transmits to FiberCop

Compliance function the original report, including any supporting documentation, informing the whistleblower at the same time;

- he is bound by the confidentiality of whistleblower identity, the persons involved and/or otherwise mentioned in the report, the report content and the related documentation.

Failure to report a complaint received as well as breach of confidentiality obligation constitute a Procedure violation and, in the case of FiberCop employees, may result in disciplinary action being taken.

All reports, regardless of reception mode, are recorded on the online Portal, which guarantees data report confidentiality—also using encryption tools - and constitutes the database of all data relating to the reports and of the documentation produced or acquired during of the analyses.

In order to be properly managed, reports must be sufficiently detailed to highlight specific circumstances and facts related to specific contexts and provide useful information for verifying the report validity (e.g., information that allows the identification of the person who committed the reported acts, the context, the place and time of reported circumstances, the value, conduct causes and purposes, anomalies relating to the internal control system, supporting documentation, etc.).

Anonymous reports, that is, without any element that allows the author to be identified, since they limit FiberCop's ability to effectively verify the information contained in the report, can only be taken into consideration if they relate to potential wrongdoing or irregularities deemed serious and if they are adequately substantiated, as described above. If the whistleblower, initially anonymous, subsequently reveals his identity, he will enjoy the protections provided for by the Procedure with reference to the prohibition of retaliatory acts.

The Compliance function:

- analyses and classifies reports to identify those falling within the Procedure's scope and assesses the existence of the necessary preconditions for the start of next preliminary investigation phase;
- within 7 days of the acknowledgment of report receipt, it provides the whistleblower, via the online Portal, with a notice of receipt and taking charge of it;
- within 3 months of the acknowledgment of report receipt (or, in the absence of such notice, within 3 months of the expiry of the 7-day period from its submission), it shall provide the reporter, via the online Portal, with feedback on investigation outcome or, if still ongoing, with interlocutory feedback, subject to providing further feedback when the activities are concluded.

Reports that do not fall within this Procedure scope and reports that are generic and not sufficiently detailed will be immediately archived, with a notice provided to the reporting party via the online Portal.

In cases where the prerequisites for further study are present, the preliminary investigation phase is initiated with the following objectives:

- to carry out, within the limits of available tools, specific insights and analyses with the purpose of verifying the reasonable validity of the circumstances and facts reported;
- to reconstruct management and decision-making processes followed on the basis of available documentation and evidence ;

- to provide guidance on taking necessary remediations, including those aimed at correcting possible control deficiencies, anomalies or irregularities detected in the areas and business processes examined.

In order to investigate specific reports in greater depth, the Compliance function may also draw on the staff support from other company functions, with the aim of ensuring faster and more effective resolution, thanks to the specific *know-how*.

All personnel involved in report management process, duly appointed in relation to processing of personal data, are bound by the confidentiality obligations described below.

The Compliance function periodically reports to Ethics and Compliance Committee on reports outcomes and any corrective actions suggested or already taken.

If the circumstances and facts reported constitute, where confirmed, a violation of 231 Organisational Model or the provisions of the Anti-Bribery Management System, the Compliance function also informs Supervisory Body and/or Anti-Bribery System Top Management.

Non-anonymous reports, closed as they are clearly found to be unfounded, are forwarded to Ethics and Compliance Committee to evaluate, with the other competent company structures, whether the report was made for the sole purpose of damaging reputation or damaging or in any case causing harm to the person and/or company reported, for the purposes of activating any appropriate initiative against the reporting party. In the case of FiberCop employees, they may also result in disciplinary actions being taken.

### 3. GUARANTEES AND PROTECTIONS

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For anything not expressly indicated by this Procedure, the provisions of Legislative Decree No. March 10th, 2023, published in the Official Gazette on March 15th, 2023, implementing Directive (EU) 2019/1937 on 'the protection of persons who report breaches of Union law (known as *Whistleblowing*)', remain fully applicable.

Every processing of personal data, also in the context of the online Portal, is carried out in compliance with confidentiality obligations and in compliance with the legislation on the protection of personal data (GDPR) and information on the processing of personal data is provided to possible interested parties through publication on the dedicated portal.

Access to data stored on the online Portal is restricted to FiberCop Compliance function staff, as well as to other company functions staff possibly appointed, limited to the reporting of their competence.

Reports may not be used beyond what is necessary to follow up on them adequately.

All individuals involved in the whistleblowing management process or who are otherwise informed of it, in any capacity, are required to:

- ensure confidentiality of: whistleblower identity, persons involved and/or otherwise mentioned in the report, report content and relevant documentation;
- operate with impartiality, independence and competence;
- declare any situation, even if potential, of conflict of interest that may compromise investigation objectivity. In such cases, the person involved must refrain from the activity.

Without prejudice to legal obligations, whistleblower identity and any other information from which this identity can be inferred, directly or indirectly, may be revealed only with the prior express consent of the

whistleblower and prior written communication of the reasons for revealing the confidential data:

- in the context of disciplinary proceedings, if the complaint is based, in whole or in part, on the report and knowledge of whistleblower's identity is indispensable for the accused defense;
- in the context of the proceedings instituted as a result of the report, if disclosure is also indispensable for the defense of the person involved.

Confidentiality is also guaranteed regarding the identity of the persons involved and/or mentioned in the report, as well as on the identity and assistance provided by the facilitators until the proceeding's conclusion initiated by reason of the report.

The carrying out of retaliatory acts is prohibited against the whistleblower, understood as any behavior, act or omission, even if only attempted or threatened, carried out due to the report, which causes or may cause the whistleblower, directly or indirectly, unfair damage.

Protection from retaliation is also guaranteed to facilitators, to persons in the same working environment as the whistleblower who are linked to them by a stable emotional bond or kinship within the fourth degree, to the whistleblower's colleagues who work in the same working environment and who have a habitual and ongoing relationship with them, and to entities owned by the whistleblower or for which they work, as well as entities operating in the same working environment as the whistleblower. This protection is also extended to anonymous whistleblowers who believe they have suffered retaliation and have subsequently been identified.

Anyone who believes that they have suffered retaliation as a result of the report can communicate this to the ANAC according to the channels specially prepared by the latter, providing objective elements from which it is possible to deduce the consequentiality between the report and the complained of retaliation.

Without prejudice to ANAC's exclusive competence with regard to the possible application of administrative pecuniary sanctions, please refer to the specific regulations contained in 231 Organizational Model ("Disciplinary System") for any consequences on the disciplinary level falling within the competence of the Chief Human Resources Office Function.

If the whistleblower:

- has already made an internal report pursuant to this Procedure which has not been followed up within the established deadlines;
- has reasonable grounds to believe that if they made an internal report, it would not be followed up effectively or that the report itself could pose a retaliation risk;
- has reasonable grounds to believe that the breach may pose an imminent or obvious danger to the public interest,

he may send an external report to ANAC through the dedicated channels set up by the latter. The reporting can take place in written form, through the telematic platforms or other means implemented by ANAC, or in oral form, through the telephone line and/or the recorded voice messaging system. ANAC must ensure strict confidentiality of whistleblower identity, the persons involved and/or otherwise mentioned in the report, the report content and the related documentation.

The Company promotes appropriate information and training initiatives regarding whistleblowing regulation and company procedures relating to reporting channels.