

# Whistleblowing procedure





# WHISTLEBLOWING PROCEDURE

## BREACH REPORTING SYSTEM

## MANAGEMENT

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REV.	DATE	APPROVED BY	NOTES
1.0	12/12/2023	<i>Board of Directors</i>	First issue

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## DEFINITIONS

For the purposes of this procedure, unless otherwise specified, the terms listed below have the meanings for each of them ascribed below:

- **External Reporting Channels:** specific channels dedicated to the transmission of **External Reports** pursuant to Art. 7 (1) of Legislative Decree 24/2023;
- **Internal Reporting Channels:** specific channels dedicated to the transmission of **Internal Reports** pursuant to Art. 4, par. (1) of Legislative Decree 24/2023;
- **Work-Related Context:** present or past work or professional activities carried out in the context of relations with the Company through which, regardless of the nature of such activities, a person acquires **Information on Breaches** and in the context of which he or she may be in danger of incurring **Retaliation** in the event of a **Report, Public Disclosure** or report to the judicial or accounting authority;
- **Public Disclosure:** put **Information on Breaches** in the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people (§ 4.4);
- **Facilitator:** a natural person who assists a **Reporting Person** in the **Reporting** process, working in the same **Work-Related Context** and whose assistance must be kept confidential;
- **GDPR:** Regulation (EU) 679/2016 of the European Parliament and Council of 27 April 2016 on the protection of natural persons with regard to Personal Data Processing, as well as the free circulation of such data, repealing Directive 95/46/EC;
- **Reporting Manager:** party(ies) delegated to receive **Internal Reports** for the purposes of this procedure, appointed in accordance with Art. 4 par.2 of Legislative Decree 24/2023: Targa Telematics S.p.A. and Viasat S.p.A. have decided to establish the **Reporting Manager** in collegiate form, identifying as members the legal counsel (Valentina Nardella) and the Chairman of the Board of Statutory Auditors of Targa Telematics S.p.A. and Viasat S.p.A. (Carlotta Veneziani). In addition, if the Reporting Person has reasonable grounds to believe that the Reporting Manager has a conflict of interest (by way of example, in the event that the Report concerns a Breach committed by the Reporting Manager or in the event that the latter wishes to make a Report), the Report shall be received by the Chairman of the Board of Directors of each Company.
- **Policy:** Privacy Policy provided pursuant to Art. 13 of the GDPR to data subjects, i.e. to the **Person Concerned** and to the **Reporting Person**;
- **Information on Breaches:** written/oral information, including well-founded suspicions, concerning **Breaches** committed or which, on the basis of concrete elements, could be

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committed, as well as the circumstantial elements of conduct aimed at concealing such **Breaches**<sup>1</sup>;

- **Organizational Model:** The Organizational and Management Model adopted by each Company, as provided for by Articles 6 and 7 of Legislative Decree 231/2001, which constitutes a structured set of principles, rules, provisions, organizational frameworks, and related duties and responsibilities, aimed at preventing the offenses outlined in the same Legislative Decree 231/2001
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, put in place due to the **Report**, the report to the judicial or accounting authority or the **Public Disclosure** and which causes or may directly or indirectly cause the **Reporting Person** unjust harm;
- **Person Concerned:** the natural or legal person mentioned in the **Report** or in the **Public Disclosure** as the person to whom the **Breach** is attributed or as a person otherwise involved in the **Breach** reported or publicly disclosed;
- **Whistleblowing Manager:** party(ies) delegated to receive **Internal Reports**, appointed in accordance with Art. 4 par.2 of Legislative Decree 24/2023, as better specified in § 4.2.4 below;
- **Reporting Person:** those indicated in § 4 below;
- **Report:** communication of **Information on Breaches**, submitted through the **Reporting Channels** (both **internal** and **external**); in particular, **Reports** can be divided into:
  - **Internal Reports:** communication of **Information on Breaches**, submitted through the **Internal Reporting Channels** (§ 4.2);
  - **External Reports:** communication of **Information on Breaches**, submitted through the **External Channels** (§ 4.3);
- **Disciplinary System:** set of sanctions against those who fail to comply with the provisions of this procedure, as further specified in § 7 below;
- **Third Parties:** all parties "external" to the Company having negotiating relationships with the same (by way of example, consultants, suppliers, customers and partners);
- **Assessment (Triage):** assessment of the **Report** for the purposes of classification, taking investigation measures, prioritization, and related management.
- **Breach:** all conduct, acts, and omissions identified in §4.1 below.

Terms defined in the singular are also understood to be in the plural where the context requires so and vice versa.

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<sup>1</sup> Irregularities or anomalies that the Reporting Person believes could give rise to one of the Breaches are also included, provided that they are not mere irregularities but are symptomatic indications such that the Reporting Person reasonably believes that one of the Breaches could be committed.

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## 1 PURPOSE

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For the purposes of the application of Legislative Decree 24/2023, this procedure defines, within the scope of the activity carried out by **Targa Telematics S.p.A.** (hereinafter also only "**Targa Telematics**") and **Viasat S.p.A.** (hereinafter also only "**Viasat**"), hereinafter also only the "**Companies**", the general principles put in place, in particular, to safeguard **Reporting Persons**, the operating procedures to be complied with in the management of **Internal Reports**, the procedures for submitting a **Public Disclosure** or an **External Report**, the protection measures as well as the **Disciplinary System**.

## 2 VALIDITY

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This procedure shall take effect from the date of its issue indicated on the cover page.

Any subsequent update shall cancel and replace, from the date of its issue, all previously issued versions.

## 3 LEGISLATIVE AND REGULATORY REFERENCES

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- Legislative Decree 24/2023 *"Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws"*
- Legislative Decree 231/2001: *"Regulation on the administrative liability of legal entities, companies, and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000."*
- *"Guidelines on the protection of persons reporting breaches of union law and the protection of persons reporting breaches of national legislation. Procedure for the submission and management of external reports"* of the National Anticorruption Authority (ANAC) approved by Resolution No. 311 of 12 July 2023
- Confindustria Operating Guide for Private Entities on the new "whistleblowing" legislation
- EU Regulation No. 679/2016 of the European Parliament and of the Council of April 27, 2016.

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## 4 OPERATING PROCEDURES

The following persons may make **Internal Reports**, **External Reports** (under the conditions pursuant to § 4.3 below), **Public Disclosure** (under the conditions pursuant to § 4.4 below), or reports to the judicial or accounting authorities:

- the Company's employees, including workers whose employment relationship is governed by Legislative Decree No. 81 of June 15, 2015<sup>2</sup>, or by Article 54-bis of Decree-Law No. 50 of April 24, 2017, converted, with amendments, by Law No. 96 of June 21, 2017<sup>3</sup>;
- self-employed workers, including those listed in Chapter I of Law No. 81 of May 22, 2017<sup>4</sup>, as well as holders of a collaborative relationship referred to in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who work at the Company;
- Workers or collaborators, who work for entities in the public sector or private sector that provide goods or services performing works for third parties;
- freelance professionals and consultants who provide their services to the Company;
- volunteers and interns, both paid and unpaid, who provide their services to the Company;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at the Company.

### 4.1 SUBJECT OF REPORTS / REPORTS TO THE AUTHORITIES / PUBLIC DISCLOSURES

Given the general prohibition on making **Reports**, reports to the judicial or accounting authorities or **Public Disclosures** which are manifestly unfounded and/or made maliciously (e.g., for defamatory purposes) or with gross negligence, the **Breaches**, that can be the subject matter of **Reports**, reports to the judicial or accounting authorities or **Public Disclosures**, pertain to the following types that have come to one's attention within the scope of one's **Work-Related Context**, in particular:

<sup>2</sup> *i.e.* "Collaborative relationships resulting in exclusively personal, continuous work, the manner of performance of which is organized by the principal, also with reference to the time and place of work; part-time work; intermittent work; fixed-term work; staffing; apprenticeships; ancillary work".

<sup>3</sup> *i.e.* "For each provider, with reference to the totality of the users, to remuneration in an amount not exceeding 5,000 euros; for each user, with reference to the totality of the providers, to remuneration in an amount not exceeding 10,000 euros; for the total services rendered by each provider in favor of the same user, to remuneration in an amount not exceeding 2,500 euros; for each service provider, for the activities referred to in the Decree of the Minister of the Interior of August 8, 2007, published in the Official Gazette No. 195 of August 23, 2007, carried out in respect of each user referred to in Law No. 91 of March 23, 1981, to remuneration in the total amount not exceeding 5,000 euros."

<sup>4</sup> *i.e.* Work Contract (pursuant to Art. 2222 et seq. of the Civil Code) and Intellectual Work Contract (pursuant to Art. 2229 et seq. of the Civil Code), excluding small businessmen (pursuant to Art. 2083 of the Civil Code).

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- a) Unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the Organizational Model provided therein;
- b) **offenses** which fall within the scope of the European Union or national acts specified in the annex to Legislative Decree 24/2023 or national acts that constitute implementation of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937, albeit not listed in the Annex to Legislative Decree 24/2023, **related to the following areas: public contracts; financial services, products, and markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information systems security;**
- c) acts or omissions that **harm the financial interests of the Union pursuant to Article 325 of the Treaty on the Functioning of the European Union<sup>5</sup>** specified in the relevant secondary legislation of the European Union;
- d) acts or omissions concerning the internal market, **pursuant to Article 26(2) of the Treaty on the Functioning of the European Union<sup>6</sup>**, including breaches of European Union competition and state aid rules, as well as breaches concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- e) acts or conduct **that defeat the object or purpose of the provisions** pursuant to the acts of the Union in the areas indicated in the preceding paragraphs.

**Internal Reports** not within the scope and purpose of this procedure will not be considered in any way<sup>7</sup>.

<sup>5</sup> "1. The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures to be taken in accordance with this Article, which shall act as a deterrent and be such as to afford effective protection in the Member States, and in all the Union's institutions, bodies, offices and agencies. 2. Member States shall take the same measures to counter fraud affecting the financial interests of the Union as they take to counter fraud affecting their own financial interests. 3. Without prejudice to other provisions of the Treaties, the Member States shall coordinate their action aimed at protecting the financial interests of the Union against fraud. To this end they shall organize, together with the Commission, close and regular cooperation between the competent authorities. 4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, after consulting the Court of Auditors, shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union with a view to affording effective and equivalent protection in the Member States and in all the Union's institutions, bodies, offices and agencies. 5. The Commission, in cooperation with Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this Article."

<sup>6</sup> "1. The Union shall adopt measures with the aim of establishing or ensuring the functioning of the internal market, in accordance with the relevant provisions of the Treaties. 2. The internal market shall comprise an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured in accordance with the provisions of the Treaties. 3. The Council, on a proposal from the Commission, shall determine the guidelines and conditions necessary to ensure balanced progress in all the sectors concerned."

<sup>7</sup> Reference is made, in particular, to **Internal Reports** concerning (§ par. 2.1.1 ANAC Guidelines):

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## 4.2 INTERNAL REPORTS

### 4.2.1 CONTENT OF THE REPORT

The **Reporting Person** is required to provide all useful elements to enable due and appropriate verification in order to ascertain the well-foundedness of the facts constituting the subject matter of the **Internal Report**. To this end, the **Internal Report** should contain factual, documented and/or documentable circumstances and information such that there is a reasonable belief that the reported acts/facts or omissions constitute a **Breach**. It should preferably specify the following:

- the details of the person making the **Internal Report** with an indication of the position held or function performed in the **Company**;
- the clear and complete description of the facts mentioned in the **Internal Report**;
- if known, the circumstances of time and place in which the acts were committed;
- if known, the details or other elements (such as the position and the department in which the activity is performed) in order to make it possible to identify the person who has put in place the facts mentioned in the **Internal Report**;
- an indication of any other persons who can report on the facts mentioned in the **Internal Report**;
- an indication of any documents that can confirm the well-foundedness of these facts;
- any other information that may provide useful confirmation of the existence of the reported facts.

In the case of anonymous **Internal Reports**, the **Reporting Manager** reserves the right to consider them based on the severity of the reported facts and in relation to the level of detail and accuracy of the content of the **Internal Report**.

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- disputes, claims or demands related to an interest of a personal nature of the reporting person or the person who has made a report to the Judicial Authority that pertain exclusively to his or her individual work or public employment relationships, or concern his or her work or public employment relationships with superiors;
  - reports of breaches where they are already mandatorily regulated by the European Union or national acts specified in Part II of the Annex to the Decree or by national acts that constitute implementation of the European Union acts specified in Part II of the Annex to Directive (EU) 2019/1937, albeit not specified in Part II of the Annex to the Decree.
  - reports of breaches of national security, as well as contracts related to defense or national security aspects, unless such aspects are covered by relevant EU secondary legislation.

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#### 4.2.2 INTERNAL REPORTING CHANNELS

**Internal Report** can be made in the following ways:

<ul style="list-style-type: none"> <li>▪ through the IT platform</li>   <li>▪ in oral form</li> </ul>	<p style="text-align: right;"><a href="https://targatelematics.integrityline.com">https://targatelematics.integrityline.com</a></p> <p>By means of a request to schedule a meeting with the Reporting Manager, conveyed through the platform or by any other suitable means to ensure its receipt.</p> <p>The meeting will be scheduled by the Reporting Manager within a reasonable time.</p>
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The **Reporting Manager** is the person designated for receiving **Internal Reports**, while the **Whistleblowing Manager** (as better specified in § 4.2.4 below) is the person designated for managing **Internal Reports**. Specifically:

- The **Reporting Manager** is the only person designated to access the **Internal Reporting Channels** as well as to view the contents of **Internal Reports**, subject to written authorization from the **Company** pursuant to Art. 29 of the GDPR;
- The **Whistleblowing Managers** (as better specified in § 4.2.4 below) are designated to access internal Reporting Channels and view the contents of Internal Reports according to the type and subject matter of the same, subject to written authorization from the **Company** pursuant to Art. 29 of the GDPR

and shall adopt suitable procedures to prevent loss of, destruction of and unauthorized access to **Internal Reports**.

Each person authorized to access the IT platform dedicated to the submission of **Internal Reports** shall have personal authentication credentials.

An **Internal Report** submitted to a person other than the **Reporting Manager** shall be forwarded, within seven days of its receipt, to the **Reporting Manager**.

Upon receipt of an **Internal Report**, the **Reporting Manager**:

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- within seven days of the date of receipt, shall issue the **Reporting Person** with an acknowledgment of receipt of the **Internal Report**.

#### 4.2.3 INTERNAL REPORT MANAGEMENT PHASES

The management of **Internal Reports** takes place in accordance with the phases described below:

- Receipt and **Triage** (§4.2.4);
- Assessment (§4.2.5);
- Closure (§4.2.7).

In each phase of **Internal Report** management, the **Reporting Manager / Whistleblowing Manager**:

- where necessary, informs the **Reporting Person** of the status of the **Internal Report** and of any subsequent steps concerning and/or consequential to the same;
- ensures the confidentiality of the identity of the **Reporting Person** and of the information contained in the **Internal Reports**, to the extent that anonymity and confidentiality are enforceable under the provisions of the law;
- proceeds in compliance with the duties of independence and professionalism;
- ensures the precise and efficient management of all **Internal Reports**.

#### 4.2.4 RECEIPT AND TRIAGE

All **internal Reports** are subject to preliminary analysis by the **Reporting Manager** who assesses the subject matter and proceeds to assign them to the appropriate **Whistleblowing Manager** responsible case by case depending on the subject matter of the report:

Subject Matter of the Report	Whistleblowing Manager
<b>Internal report</b> concerning unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the <b>Organizational Model / Code of Ethics</b>	Supervisory Body of the Company involved
<b>Internal Report</b> concerning <b>personal data</b> procession and privacy.	Data Protection Officer (DPO)

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Subject Matter of the Report	Whistleblowing Manager
<b>Internal Report</b> concerning a <b>Breach</b> other than those indicated in the previous point.	Reporting Manager (legal counsel and Chairman of the Board of Statutory Auditors)
<b>Internal Report</b> referred to the Reporting Manager (legal counsel and Chairman of the Board of Statutory Auditors) or performed by the	“alternative” Reporting Manager (Chairman of the Board of Directors)

If the **Internal Report** is the responsibility of several **Whistleblowing Managers**, the latter shall liaise with each other for the management of the **Internal Reports** in compliance with applicable legislation.

#### 4.2.5 ASSESSMENT OF ADMISSIBILITY OF AN INTERNAL REPORT

The **Whistleblowing Manager** performs an initial examination of the **Internal Report** in order to immediately assess whether the **Internal Report** is:

- clearly inadmissible;
- not concerning **Breaches**.

In such cases of inadmissibility, the **Whistleblowing Manager** communicates this circumstance to the **Reporting Person** within three months of the date of the acknowledgment of receipt or, in the absence of such an acknowledgment, within three months of the expiry of the seven-day period following the submission of the **Internal Report** and files the **Internal Report**.

#### 4.2.6 ASSESSMENT OF WELL-FOUNDEDNESS OF AN INTERNAL REPORT

If, from an initial examination, the **Internal Report** does not appear to be clearly unfounded, the **Whistleblowing Manager** proceeds with the investigation and verification activity. In order to perform all necessary checks on the **Internal Report** received, the **Whistleblowing Manager** can:

- i. acquire further information and/or documentation from the **Reporting Person** to support the reported facts (including through a paper procedure by obtaining written comments and documents);
- ii. hear the **Person Concerned** or, at the request of the same, perform this via a paper procedure by obtaining written comments and documents;
- iii. consider suggesting to the disciplinary power holder the adoption of suitable **preliminary measures** to contain possible risks (e.g., suspension of the **Person Concerned**, measures to avoid tampering with the evidence);
- iv. make recourse to the support of the Managers of specific corporate Functions or - if deemed appropriate - also of external consultants (such as lawyers and consultants) whose

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involvement is instrumental to the verification and verification activity, subject to compliance with the provisions on personal data processing.

In any case:

- Should the **Reporting Person** come into possession of further information or documents supporting the facts constituting the subject matter of the **Internal Report**, the latter may communicate this through the **Internal Reporting Channels** indicated in § 4.2.2 above;
- the **Whistleblowing Manager** shall provide feedback to the **Internal Report** within three months of the date of acknowledgment of receipt or, in the absence of such an acknowledgment, within three months of the expiry of the seven-day period following the submission of the **Internal Report**.

#### 4.2.7 CLOSURE OF THE INTERNAL REPORT

The investigation and verification activity shall be concluded within an appropriate period of time depending on the scope and complexity of the investigation and verification activities to be carried out.

If, at the conclusion of the analysis phase, it emerges that:

- there are no sufficiently substantiated facts or the **Internal Report** is not well-founded, the **Whistleblowing Manager** shall file the **Internal Report**, informing the **Reporting Person** (filing without findings);
- the **Internal Report** is definitively deemed to be well-founded, the **Whistleblowing Manager**, depending on the nature of the **Internal Report**, in compliance with the provisions on personal data processing and after verification of provision of consent by the **Reporting Person**), shall inform the following persons about the outcome of the verification:
  - I. the holder of disciplinary power, for any appropriate action to be taken;
  - II. the Reporting Person, to which the same shall provide feedback within three months of the date of acknowledgment of receipt of the Report or, in the absence of such an acknowledgment, within three months of the expiry of the seven-day period following the submission of the Report.

Should the **Breach** be of particular severity or affect one or more members of the Board of Directors, the **Reporting Manager** shall inform the other members of the Board of Directors and/or the Board of Statutory Auditors, where appointed, and, where appropriate, inform the shareholders of the **Company**.

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#### 4.2.8 CORRECTIVE ACTION MONITORING

It is the responsibility of the direct superior of the **Person Concerned** (if any, otherwise of the Board of Directors) to monitor implementation of the recommendations for corrective actions issued.

The **Whistleblowing Manager** shall monitor implementation of the recommendations for corrective actions, informing the Board of Directors of the related developments.

The **Reporting Manager**, in compliance with the provisions on the processing of personal data, shall report annually to the Board of Directors on the management of **Internal Reports** as well as on the general functioning of such procedure, so as to enable the latter to assess the effectiveness of **Internal Reports**.

#### 4.2.9 PERSONAL DATA PROCESSING AND MANAGEMENT

Personal data – including special categories of data and judicial data - communicated within the scope of an **Internal Report** shall be processed in accordance with the provisions of the **GDPR** as better described in Art. 13 of GDPR policy referred to via a link and made available in the dedicated area of the IT platform or, in the case of oral reporting via a meeting, provided on behalf of the data controller to the Reporting Person in a manner suitable for receipt.

**Internal Reports** may not be used beyond that necessary for adequate follow-up of the same.

The identity of the **Reporting Person** and any other information from which such identity may be directly or indirectly inferred, may not be disclosed, without the express consent of said **Reporting Person**:

- a) to persons other than the **Reporting Manager**, the **Whistleblowing Manager** and other persons specifically authorized by the Data Controller (such consent is to be obtained prior to the communication to each person other than the persons authorized to manage Reports);
- b) within the scope of the **disciplinary proceedings**, where the accusation is based, in whole or in part, on the Report and knowledge of the identity of the Reporting Person is essential for the defense of the accused.

In particular, in the following cases the **Whistleblowing Manager** shall acquire the following consents:

- a) to disclosing the identity of the **Reporting Person** and any other information from which such identity may be directly or indirectly inferred, to persons other than those authorized to receive or act upon **Internal Reports**;
- b) to disclosing the identity of the Reporting Person within the scope of the disciplinary proceedings, where the accusation is based, in whole or in part, on the **Internal Report**

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and knowledge of the identity of the **Reporting Person** is essential for the defense of the accused;

- c) to the documentation of the **Internal Report**, if, at the request of the Reporting Person, the same is made orally during a meeting with the **Whistleblowing Manager**, by recording on a device suitable for storage or listening or by taking minutes. The **Reporting Person** may verify, correct and confirm the minutes of the meeting by signing them.

The protection of the identity of the **Reporting Person** and of the **Persons Concerned** shall be ensured until the conclusion of the proceedings initiated by virtue of the **Internal Report**.

Personal data that is manifestly not useful for the processing of a specific **Internal Report**, where possible, shall not be collected or, if accidentally collected, immediately deleted.

The **Person Concerned** may not exercise the rights pursuant to Articles 15-22 of the GDPR if actual and concrete prejudice to the confidentiality of the identity of the **Reporting Person** may arise.

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#### 4.2.10 DOCUMENTATION FILING AND RETENTION

The objective of retention and filing of documentation is to allow proper traceability of the entire process and to facilitate any subsequent audits.

The **Reporting Manager** and the **Whistleblowing Manager** are required to retain all the documentation off the **Internal Report** for the time necessary to carry out the assessment activities in an electronic file (and in particular in the platform dedicated to the submission of Reports). Any documentation produced in the course of meetings with the Reporting Manager, including the minutes of the meeting, shall be filed only in the IT platform in digital version.

**Internal Reports** and related documentation shall be retained for as long as necessary to process the **Internal Report** and in any case not beyond five years from the date of communication of the final outcome of the **Internal Report**, In compliance with the confidentiality obligations pursuant to Article 12 of Legislative Decree 24/2023 and the principle of limitation of retention pursuant to privacy legislation.

#### 4.3 EXTERNAL REPORT

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Should the **Reporting Person**:

- report that the **Internal Reporting Channel** implemented by the **Company** is not operational or, even if operational, is not compliant with the provisions of Article 4 of Legislative Decree 24/2023;
- have already made an **Internal Report** which was not followed up within the prescribed time limit; or

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- have reasonable grounds to believe that, if he/she were to submit an **Internal Report**, this would not have an effective follow-up or that such **Internal Report** could give rise to the risk of **Retaliation**;
- have reasonable grounds to believe that the **Breach** may pose an imminent or obvious threat to the public interest;
- have reasonable grounds to believe that the **Whistleblowing Manager** is in conflict of interest (by way of example, in the case in which the **Report** concerns a Breach put in place by all the **Whistleblowing Managers**);
- be the **Whistleblowing Manager**.

The **Reporting Person** him/herself may make an **External Report** to the National Anticorruption Authority for Italy (ANAC), in writing, through the IT platforms or other means implemented by ANAC, or orally, over the telephone and/or via the recorded voice messaging system implemented by the national body/authority. ANAC shall ensure strict confidentiality of the identity of the **Reporting Person**, the **Person Concerned** and those otherwise mentioned in the **Report**, as well as the content of the **Report** and related documentation.

The provisions of this paragraph shall not apply in the case of Reports that relate to breaches other than those indicated in (a) – (d) of § 4.1.

In any case, those who have been retaliated against have the option of notifying the National Anticorruption Authority (ANAC), which, pursuant to Article 19 of Legislative Decree 24/2023, is required to inform the National Labor Inspectorate for measures under his/her responsibility.

#### 4.4 PUBLIC DISCLOSURES

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A **Public Disclosure** may be made by a **Reporting Person** who:

- has previously made an **Internal Report** and an **External Report** or has directly made an **External Report** under the conditions and in the manner provided for in Articles 4 and 7 of Legislative Decree 24/2023 which was not responded to within the time limits provided for in Articles 5 and 8 of Legislative Decree 24/2023 (*i.e. within three months* of the date of the acknowledgment of receipt or, in the absence of such an acknowledgment, within three months of the expiry of the seven-day period following the submission of the **Report**, or within six months in the case of an **External Report** if there are justified and substantiated reasons); or
- has reasonable grounds to believe that the **Breach** may pose an imminent or obvious threat to the public interest;
- has reasonable grounds to believe that the **External Report** may give rise to the risk of **Retaliation** or may not be effectively followed up because of the specific circumstances of the particular case, such as those in which evidence may be concealed or destroyed

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or where there is a well-founded fear that the person who received the **External Report** may be colluding with the perpetrator of the **Breach** or involved in the **Breach** itself.

The provisions of this paragraph shall not apply in the case of reports that relate to breaches other than those indicated in (a) – (d) of § 4.1.

## 5 PROTECTION MEASURES

### 5.1 CONDITIONS FOR THE PROTECTION OF THE REPORTING PERSON

Protection measures shall apply in the following cases:

- a) if, at the time of the **Report** or report to the Judicial or Accounting Authority or **Public Disclosure**, the **Reporting Person** (or the person making a report to the authorities) had reasonable grounds to believe that the **Information on the Breaches** reported, publicly disclosed, or reported to the authorities was true and fell within the objective scope (§ 4.1);
- b) if the **Report** or **Public Disclosure** was made in the manner specified in this procedure;
- c) in cases of anonymous **Report**, report to the judicial or accounting authority or **Public Disclosure**, if the **Reporting Person** was subsequently identified and/or suffered **Retaliation**.

Measure	Legislative reference and description
<b>Prohibition of retaliatory acts</b>	The prohibition is provided for in Art. 17 of Legislative Decree 24/2023, which is intended herein to be referred to in its entirety. <sup>8</sup>  Acts adopted in breach of this prohibition are null and void.
<b>Protection against Retaliation</b>	That being said, those who believe they have suffered a <b>Retaliation</b> for having made a <b>Report</b> , report to the judicial or accounting authority or <b>Public Disclosure</b> shall inform the <b>Reporting Manager</b> who, having

<sup>8</sup> Art. 17, par. 1 “The entities or persons referred to in Article 3 shall not be subjected to any retaliation” refers to:

- a) the **Reporting Persons**;
- b) the **Facilitators**;
- c) the persons of the same **Work-Related Context** as the **Reporting Person** who are related to the same by a stable emotional or kinship bond within the fourth degree;
- d) the co-workers of the **Reporting Person** who work in the same **Work-Related Context** as the same and who have a habitual and current relationship with said person;
- e) the entities owned by the **Reporting Person** or for which the same persons work, as well as to the entities operating in the same **Work-Related Context** as the aforementioned persons.

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Measure	Legislative reference and description
	<p>assessed the existence of the elements, reports the alleged discrimination to the Board of Directors.</p> <p>The Board of Directors or other identified body shall promptly assess the advisability/need to take action or measures to restore the situation and/or to remedy the negative effects of the <b>Retaliation</b> and the existence of the grounds for initiating disciplinary proceedings against the perpetrator of the <b>Retaliation</b>.</p> <p>The Board of Directors or other identified body, possibly with the aid of the Group HR Manager Function and the appointed consultant, shall assess whether there are grounds to initiate disciplinary proceedings against the person who put in place the <b>Retaliation</b>, and promptly inform the <b>Reporting Manager</b>. In the event that one or more members of the management body or of the party identified is accused of (alleged or ascertained) <b>Retaliation</b>, the <b>Reporting Manager</b> shall inform the entire Board of Directors and/or the Board of Statutory Auditors.</p> <p>In any case, those who have suffered <b>Retaliation</b> have the right to notify ANAC.</p>
<b>Confidentiality obligations</b>	The confidentiality obligation is provided for in Art. 12 of Legislative Decree 24/2023, which is intended herein to be referred to in its entirety.

## 5.2 PROTECTION OF THE PERSON CONCERNED

**Persons Concerned** are protected with regard to both the confidentiality of the **Reports**, report to the judicial or accounting authority or **Public Disclosure** concerning them and any investigations carried out and to the protection of the same from possible retaliatory and/or libelous **Reports**, reports to the judicial or accounting authority or **Public Disclosures**.

To this end, as indicated in §7 below, libelous or slanderous **Reports**, reports to the judicial or accounting authorities, or **Public Disclosures** that could give rise to civil and/or criminal liability of the **Reporting Person** are strictly prohibited.

## 6 TRAINING AND INFORMATION

In accordance with the provisions of Article 4(2) and Article 5(1)(e) of Legislative Decree 24/2023, the Company promotes and ensures the dissemination and awareness of this Procedure through publication on the Company's institutional website and by posting on notice boards, publication on the IT platform and on the corporate intranet.

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Also, in accordance with the provisions of the General Part of the Organizational Model (§ 8) of the Companies:

- this Procedure is communicated to all company resources as an integral part of the Organizational Model;
- in order to create appropriate awareness about the purposes and protections afforded by Legislative Decree 24/2023, as well as a culture of integrity and responsibility within the Company, the latter organizes training sessions for personnel also aimed at disseminating knowledge of the legislation referred to in this Procedure, and in particular on the issues dealt with to all internal personnel (including legislation on personal data processing).

Moreover, at least every two years or in the event of regulatory updates regarding relevant and applicable provisions regarding the management of Reports, the Company conducts specific training activities for the **Reporting Manager / Whistleblowing Manager** and other parties that may be involved, to ensure that the Reports received are dealt with appropriately and in accordance with the applicable provisions, and will cover, among other issues, those pertaining to:

- regulatory aspects;
- procedures and prerequisites;
- general and conduct principles.

## 7 DISCIPLINARY SYSTEM

There is provision for the establishment of disciplinary proceedings against the person responsible in case of violation of this procedure and, pursuant to Art. 21 of Legislative Decree 24/2023, when the **Company** ascertains that:

- a **Breach** has been committed;
- **Retaliation** has been committed;
- a **Report** has been hindered or attempts have been made to hinder it;
- there has been a violation of the confidentiality obligation provided for in Art. 12 of Legislative Decree 24/2023;
- the **Reporting Person** has made a **Report, Public Disclosure** or report to the judicial authority with malice or gross negligence;
- the activity of verification and analysis of the **Internal Reports** received has not been carried out.

In the event of a violation involving unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or breaches of the Organizational Model, the disciplinary procedure initiated will follow the provisions set forth in the Organizational Model.

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This is without prejudice to the criminal and civil liability of the **Reporting Person** or person making a report to the authorities who makes unfounded **Reports, Public Disclosures**, or reports to judicial authority with malice or gross negligence.

In particular, when the criminal or civil liability of the **Reporting Person** or person making a report to the authorities is ascertained, even with a sentence in first instance, for the crimes of libel or slander, in cases of malice or gross negligence, the protection measures are not guaranteed and the **Reporting Person** or person making a report to the authorities is subjected to a disciplinary sanction for the protection of the **Company** and the **Person Concerned** as well as compensatory initiatives.

A **Reporting Person** or person making a report to the authorities who discloses or disseminates **Information on Breaches** covered by the obligation of secrecy relating to the protection of copyright or the protection of personal data or discloses or disseminates **Information on Breaches** that offend the reputation of the **Person Concerned**, when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of such information was necessary to reveal the **Breach**, shall not be punishable - and shall not be held liable either from the civil or administrative point of view; all the above limited to the conduct, acts or omissions strictly necessary to reveal the **Breach**.

Within the scope of disciplinary proceedings, the identity of the **Reporting Person** may not be disclosed, where the imposition of the disciplinary measure is based on separate findings additional to the **Report**, even if consequential to the same. Where the imposition is based, in whole or in part, on the **Report** and knowledge of the identity of the **Reporting Person** is indispensable for the defense of the accused, the **Report** may be used for the purpose of disciplinary proceedings only with the express consent of the **Reporting Person** to the disclosure of his/her identity. The **Whistleblowing Manager** shall be required to:

- verify the presence of consent/acquire written consent of the **Reporting Person**;
- communicate in writing to the **Reporting Person** the reasons for the disclosure of confidential data.

The **Company**, through the bodies and functions specifically designated for this purpose, shall impose, with consistency, impartiality and uniformity, sanctions proportionate to the respective violations of this procedure.

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#### **7.1.1 EMPLOYEES AND DIRECTORS**

Failure to comply with and/or violation of the rules of conduct indicated in this procedure by employees/directors of the **Company** constitutes a breach of the obligations arising from the employment relationship and shall give rise to the application of disciplinary sanctions.

Sanctions shall be applied in accordance with the provisions of the law and collective bargaining and shall be proportionate to the severity and nature of the facts.

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Ascertainment of the aforementioned infringements, the management of disciplinary proceedings and the imposition of sanctions remain the responsibility of the designated and delegated corporate functions.

Violations of this procedure by members of the **Company's** corporate bodies shall be reported to the **Reporting Manager** and to the Board of Directors, which shall take appropriate action in accordance with the law.

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### 7.1.2 THIRD PARTIES

Any conduct engaged in by **Third Parties** in breach of the provisions of this procedure may also result in termination of the contractual relationship, without prejudice to any claim for compensation by the **Company** should it incur any damage from such conduct.