

# POLICY FOR REPORTING UNLAWFUL OR IRREGULAR ACTIVITIES

*Jakala Group*

**Data Classification**

Level
Public

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## 1. Purpose

The Jakala Group ("**Group**") is committed to promoting a corporate culture characterized by ethical behavior and a robust Corporate Governance system. For this reason, the Group recognizes the importance of having a procedure that regulates the Reporting of Unlawful Behaviors by Employees and Third Parties (the "**Policy**"). By "**Reporting**", we mean any information concerning possible Unlawful Behaviors transmitted by an Employee or a Third Party to the designated functions for receiving such reports.

The objectives pursued are, therefore, to encourage and facilitate reporting within the Group, reduce the risks of criminal activities and/or misconduct, build and strengthen trust with stakeholders, and promote and enhance a corporate culture based on transparency, integrity, good governance, and corporate compliance.

## 2. Scope of Application

This procedure governs the whistleblowing channel adopted by the Jakala Group for reporting unlawful or irregular activities and applies to all employees, collaborators, and business partners of Jakala Group companies. This includes external parties, such as, for example:

- **Shareholders** or individuals with **administrative, managerial, supervisory, oversight, or representative functions** in Jakala Group companies, even if they exercise such functions as a mere fact;
- **Subordinate employees** of Jakala Group companies;
- **Freelancers and collaborators** conducting their activities within the Company;
- **Third parties** engaged in commercial or contractual relationships with Jakala Group companies (e.g., suppliers, contractors, subcontractors, consultants, business partners, customers, etc.);
- **Volunteers and interns**, whether paid or unpaid.

## 3. Subject of Reports

The subject of the report may involve unlawful or irregular behaviors, including, for example:

- Unlawful conduct or violations of the Code of Ethics;
- Other facts not covered by the whistleblowing framework.

The Reporting Party may request that their identity be kept confidential or submit reports anonymously. However, anonymous reports will be considered under this procedure only if they are sufficiently detailed and documented, revealing facts or situations related to specific or determinable contexts, thereby allowing for a thorough analysis of the case.

## 4. Person in Charge of Handling the Report

In order to effectively achieve the goals of the current regulation and, therefore, safeguard the integrity of the Group and protect the Reporting Party, the person in charge of handling the report is the **Whistleblowing Manager** or "**WM**." The WM is endowed with autonomy and the necessary skills to perform the functions delegated to them, and is identified by name on the JWhistle reporting platform.

## 5. Reporting Channel

### 5.1 Reporting Methods

Reports can be submitted through the following alternatives:

- In **written** form using the computer tool available at the following link [JWhistle](#), by completing the reporting screen;
- In **oral** form using the voice messaging feature on the same computer tool;
- In **oral** form through a direct meeting with the WM by indicating that it is a report related to the issues outlined in this Policy.

The Reporting Party, using the above-mentioned tools, has the option to remain anonymous or request that their identity be kept confidential.

In any case, to enable an appropriate use of the report, it should include all relevant elements to verify the validity of the reported facts and contain the following essential information:

- **Subject** of the report, i.e., a clear and complete description of the reported facts with an indication, if known, of the time and place where the reported acts would have occurred;
- **Reported individual** or other involved parties, providing any information that facilitates the easy identification of the alleged perpetrator or other individuals potentially aware of the facts;
- Any possible documentation that can confirm the validity of the reported facts;
- Any other **information** useful for verifying the existence of the reported facts.

### 5.2 Preliminary Analysis

The reporting manager, i.e., the WM, within 7 days of receiving the report, sends a **receipt notification** to the Reporting Party to inform them that the report has been received and to commit to handling the report appropriately.

All reports undergo a preliminary analysis conducted by the WM to verify the presence of data and information useful for an initial assessment of the validity and admissibility of the report. If, at the conclusion of the preliminary phase, the report is evidently unfounded, or if the content is too general to allow for the understanding of the facts, the WM archives the report, providing the corresponding rationale.

If, at the conclusion of the preliminary phase, it is determined that the report does not fall within the scope of the WM's responsibilities, the WM will forward it to the relevant company functions.

### 5.3 Specific Investigations

If, following the preliminary analysis, elements emerge or are otherwise inferable that are useful and sufficient for an evaluation of the admissibility of the report, the WM initiates an internal inquiry into the reported facts and behaviors to assess their validity.

The **internal inquiry** must be conducted confidentially, in a reserved manner, and impartially to preserve the confidentiality of the Reporting Party's identity. In particular, the WM may request additional information from the Reporting Party, obtain further documentation, and, in the case of technical or particularly complex investigations, seek the support of external professionals or other company functions that can provide the necessary expertise and ensure impartiality and independence in their assessments.

For this purpose, the WM, possibly with the support of additional internal or external functions, will, for example:

- Conduct specific analyses involving relevant company structures;
- Maintain **communication** with the Reporting Party;
- Acquire documents or other information from the Reporting Party;
- Obtain **acts or documents** from other organizational offices;
- **Interview** third parties who can provide information on the reported facts;
- Advance **requests** to third parties to verify the validity of the reported facts;
- Immediately conclude the inquiry if the unfoundedness of the report is established at any time

In particular, the person/function responsible for conducting the investigations, once completed, submits a **report** to the Whistleblowing Manager who assigned the task, with the aim of:

- Summarizing the investigation **process** and the evidence collected;
- Presenting the **conclusions** reached; and
- Providing **recommendations** and suggesting actions to address the identified violations and ensure they do not occur in the future.

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Following the internal investigations, the WM will evaluate:

- Agreeing with the head of the function concerned by the report on any necessary "**action plan**" to remove organizational and control deficiencies;
- Ensuring periodic **monitoring** of the implementation of the "action plan";
- Agreeing with relevant company functions on the adoption of any internal measures (e.g., legal actions, removal from the suppliers' list, etc.);
- Evaluating whether to request the initiation of disciplinary proceedings against the individual responsible for the reported conduct (or the Reporting Party in cases specified in paragraph 8).

The WM periodically monitors key trends, indicators, and actions aimed at increasing awareness of the process and the culture of reporting unlawful behaviors.

#### **5.4 Conclusion of the Inquiry and Feedback**

Upon completion of the inquiry and, in any case, within 3 months from the date of receipt or the expiration of the 7-day period from the submission of the report, RW will provide the **Reporter with feedback regarding the received report** (e.g., communication of the archiving of the report, initiation of internal investigations and findings, measures adopted, etc.).

Furthermore, RW periodically communicates to the Board of Directors and the supervisory body the information regarding the received reports, as well as the results of the conducted investigations and internal checks.

## 6. Protection of the Confidentiality of the Reporter, the Individuals Reported or Involved and Other Parties

The internal channel ensures maximum confidentiality for the Reporter, protecting their identity, regardless of the reporting method (written, oral, or direct meeting) and the outcome of the inquiry.

Throughout all stages of managing reports, the **identity of the Reporter** will be kept confidential. Confidentiality will also be maintained regarding any information from which the identity can be traced, even indirectly (e.g., email address, position held, etc.).

Information obtained through reports will be used exclusively within the limits necessary to appropriately address the reports themselves

## 7. Protective Measures

The Group safeguards the Reporter against any form of **retaliation, discrimination, or penalization** for making a report in good faith.

Any retaliatory or discriminatory acts against the reporter are prohibited, and if confirmed, may lead to disciplinary proceedings against the responsible individual. Violation of the prohibition of retaliation, principles, and rules outlined in this procedure constitutes a breach of the Ethical Code and may result in disciplinary sanctions against the violator.

No action or sanction is envisaged against those who, in good faith, report facts that subsequent investigations prove to be unfounded.

## 8. Archiving and Traceability

Information related to reports (including relevant documentation) is stored in a dedicated database for the time necessary for the processing of the report, in compliance with the confidentiality obligations outlined in this procedure.

## 9. References

- *Ethical Code and/or Group Ethical Code*