

# WHISTEBLOWING POLICY

Jakala Group

*in compliance with the EU Directive and to be transposed and implemented based on local specificities*

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, it recognizes the importance of having a procedure regulating the Reporting of Unlawful Conduct by Employees and Third Parties (the "**Whistleblowing Policy**"). The term "**Reporting**" refers to any information regarding possible Unlawful Conduct transmitted by an Employee or Third Party to the designated functions for receiving such reports.

The objectives are to encourage and facilitate reporting within the Group, reduce the risks of crime and/or misconduct, build and strengthen trust with stakeholders, and promote 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 Group for so-called "whistleblowing" reports and applies to all subjects indicated in Article 4 of Directive (EU) 2019/1937. This includes, for example:

- **Shareholders** or members of the **management, board, or supervisory bodies** of the Company, even without executive roles (e.g., shareholders, administrators, executives, etc.).
- **Subordinate workers** of the Company.
- **Self-employed workers** operating at the Company.
- **Persons** working under the supervision and direction of suppliers, contractors, and subcontractors of the Company.
- **Volunteers and interns**, both paid and unpaid.
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It is specified that protections for the Reporter also extend to the following roles:

- **Facilitators** (those assisting the reporter in the reporting process).
- Third parties connected to the Reporter who may face repercussions in the **work context**, such as **colleagues or relatives**.
- **Colleagues** of the reporter linked by a habitual and current relationship.
- **Entities owned** by the Reporter or for which the Reporter works.

The Reporting can be carried out both when the legal relationship is still ongoing and when the legal relationship has not yet begun, provided that information on the violations has been acquired during the selection process or in other pre-contractual phases (e.g., a candidate in a selection process). This includes the probation period and even after the termination of the legal relationship if the information on the violations was acquired during the course of the relationship (e.g., retired personnel).

## 3. Subject of Reports

The subject of the Reporting can be behaviors, acts, or omissions that harm public interest or the integrity of the entity. Examples include:

- **Offenses** falling within the scope of **EU acts** related to sectors such as public procurement, services, products and financial markets, prevention of money laundering and terrorism financing, product safety and compliance, environmental protection, radiological protection and nuclear safety, food and feed safety, public health, consumer protection, privacy and personal data protection, and security of networks and information systems.

- **Other acts or omissions** harming the financial interests of the European Union (fraud, corruption, other illegal activities related to Union expenses).
- Acts or behaviors **undermining the purpose or objectives** of Union acts (e.g., abusive practices).
- **Violations of national legislation**, where provided by internal whistleblowing legislation.

In any case, the information must be learned in the Reporter's work context. Reports include well-founded suspicions of violations already committed or not yet committed (based on concrete elements that could occur), as well as conduct aimed at concealing them.

Reports that are mere suspicions, rumors, complaints, requests, claims, grievances, or personal matters of the Reporter cannot be the subject of reporting and, if transmitted, will not be treated as governed by this procedure.

Reports made in bad faith, defamatory, or slanderous reports may result in civil and/or criminal liability for the Reporter and the application of sanctions as indicated in paragraph 8.

The Reporter has the option to request that their identity remain confidential or to submit reports anonymously. However, the treatment of anonymous reports is subject to national regulations. In any case, anonymous reports will only be processed if they are sufficiently detailed and documented, revealing facts or situations related to specific or determinable contexts and allowing for a thorough analysis of the case.

## 4. Person in Charge of Handling the Report

With the aim of effectively achieving the objectives of the current regulation, and therefore safeguarding the integrity of the Group and protecting the Reporter, the person responsible for managing the Report is the **Whistleblowing Manager** or "**WM**". The WM operates autonomously and possesses the necessary skills to perform the assigned functions, and is specifically identified by name in the reporting platform JWhistle.

In the case of particularly complex investigations, the WM may also enlist internal resources or seek the assistance of specialized external consultants who can provide the required technical and professional expertise for managing the Report. For this purpose, the WM has a dedicated budget available for outsourcing tasks to external entities.

## 5. Internal Reporting Channel

### 5.1 Methods of Submitting Reports

Internal reports must be submitted alternatively through the following means:

- In **written form** using the computer tool available at the following link: [JWhistle](#), by completing the reporting form.
- **Orally** through a telephone line in the implementation phase/voice messaging available on the same computer tool<sup>1</sup>.
- **Orally** through a direct meeting with the WM, <sup>2</sup>indicating that it is a report related to the issues highlighted in this Policy.

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<sup>1</sup> The report in this scenario must be documented through recording or transcription, with the prior consent of the reporting person.

<sup>2</sup> In this case, the report must be documented through recording and the drafting of the minutes of the meeting, confirmed by the signature of the reporting person

The Reporter, through the aforementioned tools, has the option to remain anonymous or request that their identity be kept confidential, benefiting from the protections provided by internal whistleblowing regulations. In any case, to enable appropriate use of the report, it should contain all relevant elements to ascertain the validity of the communicated facts and include the following essential elements:

- **Identifying information** of the Reporter (if not anonymous).
- **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 subject** or other involved parties, or any element that facilitates the identification of the alleged perpetrator of the behavior or other individuals potentially aware of the facts.
- Any **documentation** that can confirm the validity of the reported facts.
- Any other information useful for verifying the existence of the reported facts.

In any case, the internal channel ensures **maximum confidentiality** towards the Reporter, protecting their identity. During the handling of the reports, the Reporter's identity will be kept confidential, and the acquired information will be managed in a way that does not allow indirect identification of the Reporter.

Furthermore, the reports cannot be used beyond what is necessary to provide adequate follow-up. The identity of the reporting person and any other information from which their identity can be directly or indirectly inferred cannot be disclosed without the express consent of the reporting person to individuals other than those competent to receive or process such reports, expressly authorized to handle such data.

Confidentiality is also guaranteed in the case of orally made reports and concerns the person involved or mentioned in the report. In the event of internal reports transmitted to an incompetent party, the latter undertakes to transmit the report to the party responsible for handling reports within 7 days, in accordance with this procedure.

## **5.2 Preliminary Analysis**

The WM, within 7 days of receiving the report, sends the reporter an **acknowledgment notice** to inform them of the receipt of the transmitted report, committing to appropriately follow up on the report.

All reports undergo a preliminary analysis conducted by the WM to verify the presence of data and information useful for allowing an initial assessment of the feasibility and admissibility of the report. Once the feasibility of the report is confirmed, the WM will assess whether the report is admissible as whistleblowing, meaning it contains data and information that allows understanding and analysis according to the provisions of this Procedure (e.g., the time and place where the incident occurred, personal details, or other elements that enable the identification of the subject to whom the reported facts are attributed).

If, at the conclusion of the preliminary phase, the manifest infeasibility or inadmissibility of the report emerges, or if the generic content of the report is established to not allow the understanding of the facts, the report is archived by the WM, specifying the relevant reasons, subject to what is indicated in the subsequent paragraph 8.

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

### **5.3 Inquiry and Specific Investigations**

If, following the preliminary analysis, elements useful and sufficient for evaluating the admissibility of the report emerge or are otherwise deducible, the WM initiates an internal inquiry into the reported facts and conduct to assess their existence.

The **internal inquiry** must be conducted confidentially, discreetly, and impartially to preserve the confidentiality of the Whistleblower's identity, the reported party, and the content of the report. In particular, the WM may request additional information from the Whistleblower, acquire further documentation, and, in the case of technical or particularly complex investigations, seek the support of external professionals or other company functions, including local ones, that can provide the necessary expertise while ensuring impartiality and independence in their assessments.

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

- Perform specific analyses involving competent company structures.
- Maintain **dialogues** with the Whistleblower.
- Acquire documents or other information from the Whistleblower.
- Acquire **acts or documents** from other offices within the organization.
- **Interview** third parties who can report on the reported facts.
- Forward **requests** to third parties aimed at verifying the validity of the reported facts.
- Immediately conclude the inquiry if the unfounded nature of the report is ascertained at any time, subject to what is indicated in the subsequent paragraph 8.

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

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

The WM, following internal investigations, if the validity of the report is confirmed, will liaise with the relevant company functions to take the necessary measures to follow up on the report, such as:

- Identifying, with the head of the function concerned by the report, any necessary **"action plan"** to address organizational and control deficiencies.
- Periodically **monitoring** the implementation of the "action plan."
- Adopting any **internal measures** (e.g., legal actions, removal from the supplier list, etc.).
- Initiating a disciplinary proceeding.

Each company must submit to the WM a semi-annual report containing, with anonymous data, cases, parameters, and trends of reports received during the reference period.

Additionally, the WM periodically monitors key trends, indicators, and actions aimed at increasing awareness of the process and the culture of reporting illegitimate 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 the acknowledgment of receipt or the expiration of the 7-day period from the submission of the report, the WM will provide the Data classification:

Whistleblower with **feedback regarding the received report** (e.g., communication of the archiving of the report, initiation of internal investigations and findings, measures adopted, etc.).

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

Reports cannot be used beyond what is necessary to give them appropriate follow-up.

Furthermore, in the case of an internal report, it is the responsibility of the WM to ensure the confidentiality of the Whistleblower from the moment the report is taken over, even in cases where it later proves to be incorrect or unfounded.

The **protection of confidentiality** is ensured not only with respect to the identity of the Whistleblower but also extends to any other information or element from which the identity of the Whistleblower can be directly or indirectly inferred.

The confidentiality of the Whistleblower is also guaranteed in the case of reports made orally or through direct contact with the reporting manager, as well as in the event of reports transmitted to an incompetent party.

Confidentiality protection is also assured in legal and disciplinary contexts. In particular, within the disciplinary proceedings that may be initiated by the company against the alleged violator, the identity of the Whistleblower cannot be disclosed if the disciplinary charge is based on separate and additional findings than those in the report, even if they result from it.

In cases where the identity of the Whistleblower is essential for the defense of the individual accused of disciplinary charges, it can only be disclosed with the **express consent** of the Whistleblower.

## 7. Protective Measures

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

Any retaliatory or discriminatory act against the Whistleblower or other individuals mentioned in paragraph 2 (facilitators, colleagues, or relatives of the Whistleblower, entities owned by the Whistleblower, etc.) is prohibited and, if proven, may result in disciplinary proceedings against the responsible person.

An employee reporting Unlawful Conduct has the right to request that the Company transfer them to another department. The Group guarantees such requests when feasible and justified.

Jakala ensures the confidentiality of the personal information of the Whistleblower, witnesses, and the reported party (individuals or legal entities involved in the report or notification as a person to whom the irregularity is attributed or associated).

## 8. Disciplinary Sanctions

Failure to comply with the principles and rules outlined in this procedure constitutes a violation of the Code of Ethics and may result in the application of **disciplinary sanctions**, for example, in the following cases:

- Violation of **measures aimed at protecting the Whistleblower** (e.g., acts of retaliation, direct or indirect, against the Whistleblower for reasons directly or indirectly related to the report).
- **Obstruction** of the report or an attempt to hinder the report.
- Commission of **illegal or irregular acts** that are not in line with the Code of Ethics and the adopted procedures.

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

## 9. Information, Training and Dissemination

This procedure is available on the **company's Intranet** in the "Whistleblowing" section.

Periodic training courses on whistleblowing are organized for all Jakala personnel. **Training** is a fundamental element for the implementation and application of this Policy. To this end, the Group is committed to providing and updating mandatory whistleblowing training for all Employees, highlighting specific procedures to follow and potential consequences in the event of inappropriate behavior.

The Group is dedicated to promoting periodic communication and the implementation and application of this Policy throughout the entire Group, including Third Parties (for example, on formalizing business relationships and signing agreements with Third Parties, a whistleblowing clause should also be included).

## 10. Archiving and Traceability

Information related to reports (including related documentation) is stored in a dedicated database for the necessary and proportionate time for handling the report, respecting the confidentiality obligations outlined in this procedure.

## 11. References

- *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 provisions relating to the protection of persons who report breaches of national law.*
- *National legislation on whistleblowing; legislative acts of the Member States of the European Union that have implemented Directive (EU) 2019/1937.*
- *Code of ethics and/or Group code of ethics.*