

# Whistleblowing Policy

## Tabel of control of the versions

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# 1. Foreward, Purpose and Definitions

## 1.1. Foreword

For Evoca, respect for the law and the principles expressed in the Evoca Code of Ethics is a fundamental and non-negotiable aspect of its way of working.

Therefore, Evoca supports and encourages anyone who intends to report potential behaviors that do not comply with Evoca standards and, in general, potential violations of laws and regulations.

To this end, Evoca - also in compliance with Directive (EU) 2019/1937 concerning the protection of people who report violations of Union law ("Whistleblowing Directive") and the various national transposition regulations - has established a **specific reporting channel** that can be used to report, both anonymously and in an identified form, any non-compliant conduct referred to above.

Evoca is aware that people are often reluctant to report potential violations for fear of suffering retaliation and this is why it guarantees **maximum confidentiality and privacy in the management of the Report** in all phases of the process in which the latter is divided and ensures that **no retaliatory measures** can ever be taken against anyone who reports any illicit or unethical conduct.

## 1.2. Purpose

The direct purpose of this Policy is to regulate the methods of making and managing Reports of incorrect conduct or suspected violations of the law and in particular to clarify:

- a) which conducts can be reported;
- b) who can report them;
- c) the reporting channels available to Reporting Persons;
- d) protection measures to protect Reporting Persons;
- e) the sanctions provided for those who abuse the reporting channels.

The indirect purpose of the Policy is **to promote the culture of legality within the Evoca Group and to remove those fears and obstacles that could discourage or prevent a person from making a Report of a potential violation.**

Let's remember: **bringing a violation to light helps Evoca and everyone who works there.**

## 1.3. Definitions

To the purpose of this Policy, the following term mean:

- a) **Reporting Channel:** the channel activated by Evoca for making Reports, described in paragraph 4.1;
- b) **Evoca or Group:** all companies of the Evoca Group (i.e. Evoca S.p.A. and its subsidiaries);
- c) **Facilitator:** a natural person who assists the Reporting Person in the Reporting process, connected to the latter by a work relationship (e.g. a colleague from an office other than that to which the Reporting Person belongs who assists it in the Reporting process on a confidential basis);
- d) **Reports Manager:** the function responsible for managing Reports, indicated in paragraph 4.2;
- e) **Person Involved:** the natural or legal person mentioned in the Report as the person to whom the Violation is attributed or as the person in any case implicated in the Violation;

- f) **Related Person:** a natural person who has a personal or working relationship with the Reporting Person;
- g) **Retaliation:** any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the Report and which causes or may cause unfair damage to the Reporting Person, such as, for example, those listed in paragraph 5.2;
- h) **Reporting Person:** the natural person who makes the Report;
- i) **Reporting:** the communication, through the procedure set out in this Policy, of information on Violations;
- j) **Violations:** the behaviors, acts or omissions described in paragraph 2.

## 2. Subjects of the Reports

It can be subject of Report behaviors, acts or omissions committed during work activities for Evoca or in relationships with Evoca and which:

- a) constitute or may constitute a Violation, or induce a Violation or frustrate the object or purpose:
  - provisions of applicable laws and other regulations, at all levels (local, regional, national, international), including but not limited to European Union acts relating to specific sectors<sup>1</sup>, as well as aimed at protecting the financial interests of the Union European Union (e.g. in matters of VAT or customs) or concerning the internal market of the European Union (e.g. in matters of competition), without prejudice to any specific limitations defined by the locally applicable legislation;
  - of the values and principles established in the Group Code of Ethics and Policies;
  - of the organizational and management models adopted by the Evoca companies (including, by way of example, the organisation, management and control model adopted by Evoca S.p.A. pursuant to Italian legislative decree no. 231/2021);

and/or

- b) cause or may cause any type of damage (for example economic, environmental, safety or reputational) to Evoca, its employees or third parties such as for example, suppliers, customers or business partners of Evoca;

and/or

- c) are identified as relevant by locally applicable regulations governing Whistleblowing;

(hereinafter the “**Violations**”)

Violations may therefore concern various areas, including, by way of example only:

- a) corruption;
- b) fraud and fraud against the State;
- c) counterfeiting of products;
- d) money laundering;
- e) health and safety at work;
- f) environmental protection;
- g) product safety and conformity;

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<sup>1</sup> Public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems; as well as all European and national acts that implement European acts, set out in the Annex to Directive (EU) 2019/1937 (and subsequent periodic amendments or additions).

- h) protection of privacy and protection of personal data;
- i) security of networks and information systems;
- j) disclosure of company secrets.

Disputes, claims or requests linked to a personal interest of the Reporting Person which relate exclusively to their individual working relationship (such as, for example, Reports regarding interpersonal conflicts between the Reporting Person and its own manager or another worker, disputes or disciplinary measures; failure to promote; change of functions; discriminatory or otherwise unfavorable treatment towards the Reporting Person; etc.) cannot be subject of Report through the Reporting Channel. Any reports of this kind will not be taken into consideration for the purposes of the Whistleblowing Policy and must be made through the usual company channels.

Reports may concern both Violations already committed and those not yet committed which the Reporting Person reasonably believes could be committed on the basis of concrete elements.

Reports must:

- a) be carried out in good faith, i.e. on the basis of the belief that what is stated is true;
- b) be detailed and based on precise and consistent elements of fact;
- c) concern facts that can be verified and known directly by the Reporting Person (and not learned on the basis of indiscretions and "rumors").

Generally speaking, Reports must therefore be made with a sense of responsibility. Reports that are clearly unfounded and/or made for the sole purpose of harming the reported party or persons involved in the Report will not only not be taken into consideration, but will also be subject to sanctions and/or actions before the competent Judicial Authority, if the relevant conditions are met.

### **3. Who can make a Report**

The following individuals who have a working relationship with Evoca can make Reports:

- a) employed workers;
- b) self-employed workers;
- c) workers or collaborators of suppliers;
- d) freelancers and consultants;
- e) volunteers and trainees;
- f) people with management, direction, control, supervisory and representation functions;
- g) natural person shareholders.

The Report can also be made before the establishment of the employment relationship or other legal relationship (if the information on the Violations was acquired during the selection process or in other pre-contractual phases) or after the termination of the employment relationship or other legal relationship (if the information on the Violations was acquired during the relationship itself).

Reporting Persons can also make reports anonymously, provided that the Reports meet the requirements and characteristics set out in this Policy.

## **4. Making a Report**

### **4.1. The Reporting Channel**

Evoca has activated a channel for making reports ("**Reporting Channel**"), consisting of a software platform made available by a supplier external to Evoca, reachable by each Reporting Person via the web through the following internet address: [evocagroup.integrityline.com](https://evocagroup.integrityline.com).

The Evoca Reporting Channel guarantees, also through the use of encryption tools, **the confidentiality of the Reporting Person**, the Persons Involved and the person mentioned in the Report, as well as the content of the Report and the related documentation.

In particular, in order to guarantee maximum confidentiality:

- a) all data is always available only in encrypted form, both in transit over the network and during storage;
- b) two-factor authentication is provided, which guarantees that no third party can access with the Reporting Person's access data;
- c) neither cookie tracking nor storage of the Reporting Person' IP address or timestamps is carried out.

Reports can be made **by following the simple steps provided in the Reporting Channel**, giving as detailed a description as possible of the factual and temporal circumstances of the Violation, of the Persons Involved and attaching any documentation in your possession to support the Report.

At the request of the Reporting Person, it is also possible to request a direct meeting with the Reports Manager to be set within a reasonable time.

## 4.2. Management of the Reports

The management of the Reporting Channel is entrusted to the Group Legal Office ("**Reports Manager**").

The Reports Manager must:

- a) issue to the Reporting Person an acknowledgment of receipt of the Report within 7 days of receiving it;
- b) maintain relations with the Reporting Person;
- c) diligently follow up and provide feedback to the Reports received;
- d) make clear information available on the Reporting Channel, on the procedures and on the conditions for making Reports<sup>2</sup>.

In order to diligently follow up on the Reports received, first of all the Reports Manager, in compliance with reasonable deadlines, will carry out an assessment of the existence of the essential admissibility requirements of the Report.

The Report **will therefore be archived** in the case, for example, of:

- a) Report concerning Violations not expressly included among those provided for in paragraph 2 of this Policy;
- b) Report by a person not included among those indicated in paragraph 3 of this Policy;
- c) the Report is manifestly unfounded due to the absence of factual elements capable of justifying investigations.

Where what is reported is not adequately substantiated, the Reports Manager **may request additional information** from the Reporting Person.

Once the admissibility of the Report has been assessed, the Whistleblowing Manager **starts the internal investigation into the facts or conducts reported** to assess their existence.

At the end of the investigation, it provides **feedback on the Report**, giving an account of the measures envisaged or adopted to follow up on the Report and the reasons for the choice made. The response must be given within 3 months from the date of the acknowledgment of receipt or, in the

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The information **is published**:

- for all Evoca workers, in the specific section of "myEvoca", reachable at "my.evocagroup.com", and by posting on company noticeboards, where required by applicable local legislation;
- for everyone, on the Evoca website "www.evocagroup.com", in the dedicated section.

absence of such notification, within 3 months from the expiry of the 7-day deadline running from the submission of the Report.

### 4.3. Keeping the documents related to the Reports

The Reports and the related documentation are kept for the time necessary to process them and in any case **no later than five years from the date of communication of the final outcome of the Reporting procedure**, in compliance with the confidentiality obligations provided for in this Policy and the legislation on protection of personal data.

When, at the request of the Reporting Person, the Report is made orally during a meeting with the Reports Manager, the Report, with the prior consent of the Reporting Person, **is documented by recording it on a device suitable for storage and listening or by minutes. In the case of minutes**, the Reporting Person can verify, rectify and confirm the minutes of the meeting by signing them.

### 4.4. External reporting channels and public disclosure

Although the Reporting Person is encouraged to make any Report internally, Evoca recognizes that the Reporting Person may have the right to make Reports to the relevant local, regional, national, international authorities, bodies or institutions, to the extent permitted by locally applicable legislation.

In particular, in European Union countries, the Reporting Person may make an external Report if:

- a) the Evoca Reporting Channel is not active or does not have the characteristics described in paragraph 4.1;
- b) the Reporting Person has already made a Report through the Reporting Channel and the same has not been followed up;
- c) the Reporting Person has reasonable grounds to believe that, if he/she made a Report through the Reporting Channel, it would not be followed up effectively or that the Report itself could lead to the risk of Retaliation.

A non-exhaustive list of bodies competent to receive external reports is available in the Attachment.

Furthermore, public disclosure of Violations, through the press or other means of dissemination capable of reaching a large number of people, may only be made to the extent permitted by locally applicable law.

External reporting or public disclosure does not limit the protection of the Reporting Person defined in paragraph 5, in compliance with locally applicable legislation.

## 5. Measures of protection of the Reporting Person

### 5.1. Protection of confidentiality

Evoca guarantees the confidentiality of each Report and the information contained within it, including the identity of the Reporting Person and any Facilitators. Their identities will not be disclosed to anyone outside the Reporting Manager, except:

- a) where they provide their explicit consent, or have intentionally disclosed their identity in the context of a public disclosure;
- b) when communication is a necessary and proportionate obligation in the context of investigations by the Authorities or judicial proceedings, pursuant to locally applicable legislation, or investigations by the supervisory bodies of the Evoca companies (including the 231 Supervisory Body of Evoca S.p.A.). In this case, the Reporting Person must be informed in

advance and must receive a written explanation of the reasons for the disclosure, unless providing such information would prejudice any judicial or investigative procedure by the supervisory bodies of the Evoca companies. Following this information, the Reporting Person has the right to lodge objections in writing. If these objections are deemed to be inappropriate, disclosure of the information is permitted.

Evoca also protects the identity of the Persons Involved and the people mentioned in the Report until the conclusion of the proceedings initiated following the Report, with the same methods provided for the Reporting Person.

## 5.2. Prohibition of Retaliation

Reporting Persons **are protected from any form of retaliation and the related acts are null and void.**

Forms of retaliation are, for example:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of functions, change of place of work, reduction of salary, modification of working hours;
- d) suspension of training or any restriction of access to it;
- e) notes of demerit or negative references;
- f) adoption of disciplinary measures or other sanctions, including pecuniary ones;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) damage, including to the person's reputation, in particular on social media;
- j) early termination or cancellation of the contract for the supply of goods or services;

Evoca will take appropriate disciplinary action against anyone who carries out, or threatens to carry out, acts of retaliation against the subjects listed above as a result of reports made in good faith.

## 5.3. Conditions for the application of the protection measures

Protection measures **apply if:**

- a) at the time of the Report, the Reporting Person had reasonable grounds to believe that the information on the Violations was true and fell within those envisaged in paragraph 2;
- b) the Report was made in accordance with the provisions of this Policy.

Evoca may take the most appropriate disciplinary and/or legal measures, to the extent permitted by locally applicable legislation, against anyone who has made false, unfounded or opportunistic reports in bad faith and/or for the sole purpose of slandering, defaming or causing prejudice to the Persons Involved in the Report.

## 5.4. Persons to whom the protection measures are extended

The protection measures described above also extend to:

- a) the Facilitators;
- b) people from the same working context as the Reporting Person and who are linked to them by a stable emotional or kinship bond;



- c) work colleagues of the Reporting Person who have a regular and current relationship with the Reporting Person;
- d) entities owned by the Reporting Person, the complainant or the person making a Public Disclosure (e.g. companies in which the Reporting Person has 100% or in any case a shareholding greater than 51%);
- e) entities owned by the Reporting Person or for which the Reporting Person works (e.g. a company which is supplier of Evoca) or which operate in the same working context as the Reporting Person (e.g. a partner company of the company for which the Reporting Person works).

## **6. Status and review of this Policy**

This Policy is an integral part of Evoca's Code of Ethics, which defines the fundamental principles of Evoca's conduct of its business.

In Italy, the Policy is also part of the so-called "Model 231" adopted by Evoca S.p.A.

This Policy sets out Evoca's global minimum legal requirements on Whistleblowing. Local Whistleblowing regulations may establish more stringent requirements, in which case these more stringent local requirements must be implemented by the local organization to ensure there are no conflicts with this Policy.

The Policy will be periodically reviewed by the Group Legal Office.

**ANNEX**  
**AUTHORITIES FOR EXTERNAL REPORTS (EUROPEAN UNION)**

<b>Country</b>	<b>Body</b>	<b>Link to website</b>
Italy	Autorità Nazionale Anticorruzione (“ANAC”)	<a href="http://www.anticorruzione.it/whistleblowing">www.anticorruzione.it/whistleblowing</a>
Austria	Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung (“BAK”)	<a href="http://www.bak.gv.at">www.bak.gv.at</a>
Belgium	Federal Ombudsman	<a href="http://www.federaalombudsman.be/reporting-breach-integrity">www.federaalombudsman.be/reporting-breach-integrity</a>
Denmark	Den Nationale Whistleblowerordning	<a href="https://dt.sit-wb.dk/#/">https://dt.sit-wb.dk/#/</a>
France	Défenseur des droits	<a href="http://www.defenseurdesdroits.fr">www.defenseurdesdroits.fr</a>
Germany	Bundesamt für Justiz (“BfJ”)	<a href="http://www.bundesjustizamt.de">www.bundesjustizamt.de</a>
Poland	Państwowa Inspekcja Pracy	<a href="http://www.pip.gov.pl">www.pip.gov.pl</a>
Portugal	Mecanismo Nacional Anticorrupção (“MENAC”)	<a href="https://mec-anticorruptcao.pt/">https://mec-anticorruptcao.pt/</a>
Romania	Agentia Nationala de Integritate (“ANI”)	<a href="http://www.integritate.eu">www.integritate.eu</a>
Spain	Autoridad Independiente de Protección del Informante	<a href="http://www.anti-fraud.es">www.anti-fraud.es</a>