

## External reporting channels Legislative Decree No. 24/2023

In addition to internal reporting through the channels prepared by the Company, Legislative Decree No. 24/2023 provides for the possibility to make reports through external channels, if certain conditions are met, taking advantage of the protections provided by the Decree. These channels are set out below.

### External reporting

Report made to the National Anti-Corruption Authority (ANAC) using the appropriate channel provided on its website.

Pursuant to Legislative Decree No. 24/2023, external reporting may be used in the following cases:

- if there is no active internal reporting channel or, if it is active, it does not comply with Article 4 of the Decree;
- if the reporter has already submitted an internal report and it has not been followed up;
- if the reporter has reasonable grounds to believe that, if s/he made an internal report, the report would not be effectively followed up or that the report may result in the risk of retaliation;
- the reporter has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

### Public disclosure

Public disclosure - i.e. making information about violations publicly available using print or electronic media or otherwise by means of dissemination capable of reaching a large number of people - is also considered reporting.

A person making a public disclosure is eligible for protection under the Decree if, at the time of the public disclosure, one of the following conditions is met:

- the reporter has previously made an internal and external report, or has made  
  
an external report directly, under the conditions and in the manner provided for in Articles 4 and 7, and there was no response within the time limits provided for in Articles 5 and 8 regarding the measures planned

or taken to follow up on the reports;

- the reporter has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.
- the reporter has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up because of the specific circumstances of the case in question.

Decree No. 24/2023 also provides the possibility of reporting to the Judicial or Accounting Authority.