

Violations under Legislative Decree No. 24/2023

Behaviour, acts or omissions that harm the public interest or integrity of the Company and consist of:

- administrative, accounting, civil or criminal offences;
- illicit conduct regarding Legislative Decree No. 231/2001 or violations of the Organisation and Management Model;
- offences falling under EU or national law in the following areas: public procurement; financial services, products, and markets and prevention of money laundering and funding terrorism; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and well-being; public health; consumer protection; privacy and data protection and network and information system security;
- acts and omissions relating the free movement of goods, people, services and capital in the internal market, including violations of EU rules on:
 - competition;
 - state aid;
 - corporate taxes;
- fraud and illegal activities that harm the financial interests of the European Union;
- acts or behaviour that jeopardise the object and purpose of the provisions of the European Union at points 3, 4 and 5.

Decree No. 24/2023 also provides protections for communications to ANAC of retaliation that individuals making reports, complaints or public disclosures believe they have suffered at work.

By way of example, **the following are not included in the violations to be reported through the channels provided by Decree No. 24/2023:**

1. claims, disputes, requests of a personal nature relating exclusively to individual labour relations (e.g. reports relating to labour disputes, allocation of duties, etc.);
2. reports of violations that are already compulsorily regulated by European Union or national acts through specific reporting procedures and relating to financial services, products and markets and prevention of

money laundering and funding terrorism, transport safety and environmental protection or by national acts that constitute implementation of the European Union acts set out in Part II of the Annex to Directive (EU) 2019/1937, and to reports of violations concerning national security, in addition to tenders relating to aspects of defence or national security, unless such aspects are covered by relevant secondary EU legislation;

3. reports of violations concerning national security and tenders relating to aspects of defence or national security, unless such aspects are covered by relevant secondary EU legislation.