

## **Whistleblowing Policy – Protection of Whistleblowers**

### **Purpose of the Policy:**

This Whistleblowing Policy ("Policy") defines the main guidelines to follow in the event of reports made by the individuals listed below ("Whistleblowers") and the protection measures in place to safeguard Whistleblowers.

The Policy applies in cases of reports by Whistleblowers of unlawful conduct as specified below.

The Policy applies to all companies that are part of Contract District Group (hereinafter also referred to as the "Group"), namely MCD S.r.l. and HDS S.r.l., as well as any companies that are – now or in the future – connected or affiliated with them, or otherwise connected to the Group's holding company (THESIX S.r.l.).

Whistleblowers may be the following individuals:

- all employees, including part-time and temporary employees;
- agency workers;
- persons whose employment relationship has ended at the time of the report, when the information was obtained during the course of the employment relationship;
- persons who applied for a job within one of the companies of Contract District Group, when the information was obtained during that application;
- seconded personnel;
- self-employed workers;
- freelancers and consultants;
- volunteers and interns;
- employees and collaborators of suppliers of any of the Group companies;
- shareholders;
- persons with administrative, management, supervisory, control or representative functions;
- partners;
- members of the board of directors;
- members of administrative and management bodies.

The Policy sets out the protection measures granted to Whistleblowers who in good faith report such irregularities, non-compliance, or alleged misconduct.

Given the importance of ensuring employees' data security and confidentiality, a digital internal reporting system managed by a certified company, Whistlelink, has been adopted, which guarantees high security standards, particularly thanks to an end-to-end data encryption system and cybersecurity mechanisms that meet the highest standards.

The Policy is based on applicable national and European legislation, particularly Legislative Decree No. 24 of 10 March 2023, implementing European Directive 2019/1937, and aims to

safeguard the interests of the Group companies and their employees by facilitating the prevention and detection of possible irregularities or abusive practices.

Definitions:

**Who is a Whistleblower and how are they protected?**

The Whistleblower is defined by law as the natural person who reports or publicly discloses information on unlawful conduct acquired in the context of their work activity.

Reports may concern behaviours, acts, or omissions that harm the public interest or the integrity of MCD S.r.l., HDS S.r.l., or any other company of the Contract District Group, and consist of:

- administrative, accounting, civil, or criminal offenses; in particular, offenses related to the following areas: corruption, public procurement, anti-money laundering, environmental protection, health and safety, privacy and personal data protection;
- conflicts of interest;
- violations of any codes of conduct the Group may implement in the future.

The Whistleblower is protected if, at the time of the report, they had reasonable grounds to believe that the information regarding the reported violations was true and fell within the scope of the Policy and the law.

The Whistleblower is protected by law against retaliation, as are all persons defined as “facilitators,” i.e., individuals operating in the same professional context as the Whistleblower and who have assisted the Whistleblower in making the report.

Colleagues and relatives of the Whistleblower are also protected under certain circumstances indicated by the law.

The Whistleblower is not protected and may be subject to disciplinary action if found criminally or civilly liable for defamation or false reporting made with malice or gross negligence.

**What is the purpose and scope of the reporting system?**

The legal right to report is not an obligation but an opportunity offered to each employee (or person covered by this policy) to freely decide whether to report a violation of the public interest or of regulations they become aware of.

Reporting Procedure:

**How to file a report?**

- Internal report: Reporting procedure

To strengthen the internal reporting system and ensure Whistleblowers' protection and confidentiality of their data and optimal follow-up of reports, Contract District Group has established a secure and accessible reporting system in full compliance with the law.

The Whistleblower can send their report to MCD S.r.l. – which manages the whistleblowing procedure on behalf of all Group companies – through the service provider Whistlelink at the following address: <https://cdgp.whistlelink.com/>

When submitting a report, the Whistleblower has the option to create a personal, secure, and anonymous area if desired (without providing an email address), which generates a reference file and secure password system, enabling confidential correspondence directly with the officer handling the case. In this case, it is advisable for the Whistleblower to regularly check their reserved area in case additional information is requested.

The report can also be made via the dedicated voice messaging option by following the instructions on the Whistlelink portal.

An acknowledgment of receipt of the report will be issued to the Whistleblower within seven (7) days.

Management of the reporting channel is entrusted to attorney Roberto Romagnano, as an independent and specially trained consultant to ensure management in accordance with legal requirements.

- External report: National Anti-Corruption Authority (ANAC)
- Public disclosure: media, electronic and broadcast channels

Whistleblowers are encouraged to use the internal reporting channel. In any case, they are informed that an external report or public disclosure may be made if the following conditions are met:

- the Whistleblower has already submitted an internal report and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if an internal report were made, it would not be effectively followed up or could result in retaliation;
- the Whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

### **Information to provide in case of a report:**

The report must be made in good faith based on precise factual elements.

The Whistleblower is invited to provide all useful information, particularly by submitting written documents (letters, reports, records, etc.) or other evidence.

### **Confidentiality:**

Whistleblowers are guaranteed confidentiality through the internal reporting system, established by MCD S.r.l. as the manager of the Group's whistleblowing channel, particularly via the secure Whistlelink platform and its private area, which facilitates exchanges and ensures confidentiality of the transmitted information.

Identifying elements of the Whistleblower may only be disclosed with their consent. However, such elements may be disclosed to the judicial authority, in accordance with the provisions of the Code of Criminal Procedure.

The elements of the report will be used and retained solely for the purposes of investigating the report itself and will be destroyed within a maximum of five years from the communication of the final outcome of the reporting procedure.

If desired, the Whistleblower may choose to report anonymously and request anonymity throughout the verification process of the report.

**Protection of personal data:**

In the case of a non-anonymous report, personal data may be used for administrative purposes, particularly for managing the report register.

Personal data will be processed in accordance with the Privacy Policy of MCD S.r.l., using appropriate technical and organizational measures and in compliance with the legal framework, throughout the investigation process, with respect for the rights of the data subjects.

**Investigation following reports:**

Upon receipt of the report, the Whistleblower receives an acknowledgment of receipt and possibly requests for clarification. During the entire file processing period, communication can occur via the secure private area hosted on the Whistlelink platform.

The decision to conduct a review, audit, or any other type of investigation is made on a case-by-case basis after examining the seriousness of the reported facts and the accuracy of the report. A decision will be made as quickly as possible, depending on the specifics of the report, and in any case, the Whistleblower will receive feedback within three months from the date of confirmation of receipt.

The Whistleblower will be informed within the same timeframe of the follow-up measures that may be adopted as a result of the report.

**Whistleblower Protection System:**

The following are prohibited:

- Disclosure of the Whistleblower's identity without their consent, except to the judicial authority in cases provided for by law;
- Any retaliation against the Whistleblower, meaning any act or omission, even if only attempted or threatened, that causes or may cause the Whistleblower unjust harm.

Examples of prohibited retaliation include: dismissal, demotion, change of duties, or imposition of disciplinary measures.

Milan, 15 December 2023