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1. Premise

Within the scope of «System 231», to protect the integrity of the company, Webidoo S.p.A. (hereinafter also referred to as «WEBIDOO») makes available to the organization's staff (employees and equivalent), directors and members of corporate bodies, business partners, suppliers, clients, agents and, in general, all those with whom it has business dealings (hereinafter also referred to as «Reporting» or «Recipients of the Whistleblowing procedure») the Whistleblowing procedure (hereinafter also referred to as «WB procedure»).

2. Subject of the Report

The Whistleblowing procedure allows for the prompt reporting of:

● any unlawful conduct relevant under Italian Legislative Decree No. 231/2001;

● any violation of the Organizational, Management, and Control Model adopted by the Company and the Ethical Code, of which one becomes aware in the course of performing their duties (hereinafter also referred to as "Relevant Reports").

Through the WB procedure, WEBIDOO also allows for the reporting of:

● any action likely to cause financial harm or damage to the reputation of the Company;

● any action likely to cause harm to the health or safety of employees, users, or citizens, or damage to the environment;

● any violation committed through the non-compliance with codes of conduct or other provisions or internal procedures within the organization that may be subject to disciplinary sanctions.

3. Protection of the Reporting Person

The confidentiality of the Whistleblower's identity is guaranteed in the management of Relevant Reports (starting from the investigative phase, which may require the Whistleblower to be summoned, and throughout all stages of the process), except for legal obligations regarding communications to the Authorities.

A breach of the confidentiality obligation is grounds for disciplinary liability, without prejudice to other forms of liability established by law.

The Whistleblower is to be held harmless from any discriminatory or retaliatory acts, whether direct or indirect, related to the Report, whether directly or indirectly. For details, please refer to paragraph 10.

4. Content of Relevant Reports

Relevant Reports must be adequately detailed, based on factual elements that are precise and consistent, as they need to be useful for verifying the reported facts through appropriate checks. It is not necessary for the Whistleblower to have sufficient evidence to prove the reported fact.

A well-made, detailed, and specific report can be managed without further involvement of the Whistleblower.

WEBIDOO provides the Reporting Form – available online (indicate any alternative locations) and attached to this procedure – which must be completed in its entirety; Whistleblowers should attach any supporting documentation to the Report.

If the Form is not used or if documentation is not attached, the Report must still contain all the necessary elements to ensure the collection of essential information for reconstructing the facts and verifying the validity of the report. In particular, the Report should contain the following essential elements:

● the personal details of the Whistleblower, including their position or role within the company;

● a description of the facts being reported, including, if known, the time and location in which the reported events took place;

● if known, the personal details or other identifying elements (position/role within the company) that allow for easy identification of the alleged author of the unlawful conduct.

The Whistleblower may provide the following additional information:

● any other individuals who may provide testimony about the events;

● further information/documentation supporting the Report.

5. Recipient of Relevant Reports

The Supervisory Body in office at the time of receipt is the designated Recipient for Relevant Reports referred to in point 2, specifically regarding violations of the Organizational, Management, and Control Model.

The Supervisory Body oversees the training of employees and collaborators on the topic of Whistleblowing.

6. Communication channels of the Relevant Reports

The Recipients of the Whistleblowing procedure make their Reports to the Recipient of the Relevant Reports (Supervisory Body).

WEBIDOO activates and maintains two communication channels (hereinafter also referred to as the "Reception Channels") to the Recipient of the Relevant Reports:

● an e-mail address – (specify which) – made known and available to the Supervisory Body;

● registered mail sent to the address (specify which) of the Chairman of the Supervisory Body.

The Supervisory Body:

● ensures the adequacy of the information channels established for this purpose, with regard to their capacity to ensure the correct reporting of crimes or irregularities and to protect the confidentiality of the Whistleblowers throughout the entire process of managing the Report;

● specifically verifies the effectiveness of the digital channel.

7. The duties of the person receiving the Relevant Report

The Recipient who receives the Report conducts an initial eligibility screening, as it is important to distinguish a Relevant Report, which meets certain subjective (originating from the "Recipients of the Whistleblowing procedure") and objective criteria (as identified in paragraph 2), from a mere complaint.

The Recipient of the Report will assess:

a. whether the Report aims to bring to the organization's attention a behavior that jeopardizes its activities and/or third parties;

b. the seriousness and urgency of the issue for the organization and/or third parties;

c. whether the subject of the Report has been previously assessed by the organization or by the competent Authority;

d. whether the Report contains sufficient elements to be verified or whether, on the contrary, it is too generic and lacking the necessary elements for further investigation.

If the Recipient of the Report deems the Report to be a mere complaint, or verifies that the subject of the Report has already been addressed by the organization or the competent Authority in the past, the Report will be archived, and the Whistleblower will be informed. The Recipient of the Report will document this in an official record, which will be transcribed in the minutes book and, if necessary, forwarded to the relevant company departments for further handling.

If the Recipient of the Report finds the Report to be overly generic and requiring further information for the investigation, they may contact the Whistleblower while ensuring the confidentiality of their identity. If no additional information is provided or the information provided is insufficient for the investigation, the Report will be archived, and the Whistleblower will be informed. As in the previous case, the Recipient of the Report will document the activity in an official record, which will be transcribed in the minutes book, involving the relevant function if necessary.

If the Recipient of the Report determines the reasonable truthfulness of the facts or circumstances reported and their relevance for the purposes outlined herein, they will activate the relevant company functions to take appropriate preventive and corrective actions, including disciplinary measures. If, on the other hand, the analysis shows that the Report is unfounded and reasonably made with malicious intent or gross negligence by the Whistleblower, the Recipient of the Report will activate the relevant company functions to initiate disciplinary proceedings against the Whistleblower. In these cases, the activities carried out must also be documented.

8. Completion of the processing of the Report

The Recipient of the Reports shall:

- compile a final report of the investigation;
- archive all related documentation, starting from the Report itself and including the final report, in a manner that ensures the confidentiality of the Whistleblower's identity and prevents third-party access to the information and documents. WEBIDOO's privacy compliance activities have led to the implementation of specific safeguards to ensure the confidentiality of the Whistleblower's data and the activities of analysis and handling of the Report, protecting it from any access for work-related purposes (System Administrators, authorized by the data controller, etc.) to the aforementioned documents, information, or IT systems.

Finally, the Recipient of the Report will provide feedback to the Whistleblower regarding the actions taken.

9. Prohibited reports

WEBIDOO does not allow this Procedure for reporting unlawful conduct and violations to be used as a means of venting personal grievances or conflicts between employees within the organization. In particular, the following are prohibited:

- the submission of Reports with purely defamatory or slanderous intent;
- the use of insulting language;
- the submission of Reports that concern only private matters, with no direct or indirect connection to business activities.

WEBIDOO will consider such Reports even more serious if they relate to sexual, religious, political, or philosophical beliefs and practices.

Anonymous Reports are excluded from this procedure.

10. Prohibition of discriminatory and retaliatory behaviour

No form of retaliation or discriminatory action, whether direct or indirect, affecting the Whistleblower's working conditions for reasons related, directly or indirectly, to the Report, is permitted or tolerated.

In particular, the law provides for the nullification of retaliatory or discriminatory dismissal of the Whistleblower, changes in job duties under Article 2103 of the Civil Code (demotion, unjustified transfer, etc.), as well as any other retaliatory or discriminatory measures adopted against the Whistleblower (e.g., bullying, workplace harassment, or any other behavior that creates intolerable working conditions).

The Supervisory Body ensures compliance with the prohibition of "*acts of retaliation or discriminatory action, whether direct or indirect, affecting the Whistleblower's working conditions for reasons related, directly or indirectly, to the report*."

A violation of this prohibition is subject to disciplinary action in accordance with the company's Disciplinary System, adopted within the Organizational, Management, and Control Model.

11. Sanctions system

A disciplinary offense, punishable with the measures provided by the company's Disciplinary System, adopted within the Organizational, Management, and Control Model (to which reference is made), is constituted by:

a. the violation of protective measures for the Whistleblower (who has made the Report in good faith), such as the adoption of retaliatory or discriminatory actions for reasons related, directly or indirectly, to the Report;

b. the violation of confidentiality regarding the identity of the Whistleblower;

c. the submission of reports with malicious intent or gross negligence that turn out to be unfounded. If this occurs on the part of the Supervisory Body (or a member of the same), together with the failure to verify what has been reported by the Whistleblower (in the case of non-anonymous Reports), the Company may decide to impose sanctions.

12. Annexes

Annex 1 – Report Form