

PR- COMP -01-2023_Rev. 3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S. Acciaierie d'Italia Holding S.p.A. in A.S.
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WHISTLEBLOWING PROCEDURE

Drafting

Drafter of the standard	Type of standard
Compliance Department	Procedure

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Previous issues

Issue	Date	Owner	Description
V1	04/09/2023	Compliance Department	First issue
V2	19/02/2024	Compliance Department	Second issue – Revision following changes in the handling modality of anonymous reports received by paper mail
V3	29/12/2024	Legal and Compliance Department	Third issue – Revision following changes in the organization and extension to Adl Energia S.r.l. in A.S.; Adl Tubiforma S.r.l. in A.S., Adl Servizi Marittimi S.r.l. in A.S., Adl Socova S.a.s. in A.S., Acciaierie d'Italia Holding S.p.A. in A.S.

Approval on behalf of Extraordinary Administration

Approved by	Role	Date	Signature
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PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Index

1.	SCOPE AND APPLICATION FIELD	3
2.	DOCUMENT BACKGROUND AND PURPOSE	4
	2.1. Document objectives.....	4
	2.2. Reference documents.....	5
3.	GLOSSARY.....	5
4.	ROLES AND RESPONSIBILITIES	6
	4.1 The reporting subjects.....	6
	4.2 Subject of the report – the Breaches.....	7
	4.2.1 Actions, Facts and Behaviours that may be reported	8
	4.2.2 Essential Form and Contents of the Report through internal channels	9
5.	THE INTERNAL REPORTING CHANNELS.....	Errore. Il segnalibro non è definito.
	5.1 Written reporting through the Platform EQS Integrity Line.....	10
	5.2 Oral reporting through the Platform EQS Integrity Line	100
	5.3 Reporting by face-to-face meeting requested through the Platform EQS Integrity Line	11
	5.4 Non-anonymous written reporting through paper mail	11
6.	REPORT HANDLING PROCESS THROUGH INTERNAL CHANNELS	Errore. Il segnalibro non è definito.
	6.1 Report reception and recording	133
	6.2 Report Preliminary Assessment and Classification	14
	6.3 Internal Audits and Investigations	15
	6.4 Response to the Report	15
	6.5 Conclusion of the Process.....	16
	6.5.1 Reports regarding the Company's Top Management	17
	6.6 <i>Reporting</i> to the Commissioners' Office and the Supervisory Body	17
	6.7 Retention of Reports and Related Documentation	17
7.	GENERAL PRINCIPLES AND PROTECTIONS	17
	7.1 Confidentiality	19
	7.2 Prohibition of Retaliation	19
	7.3 Limitation of Liability	21
	7.4 Support Measures	21
8.	PROCESSING OF PERSONAL DATA	21
9.	EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE	23
	9.1 ANAC External Reporting Channels	23
	9.2 Public Disclosure	24
10.	DISCIPLINARY SYSTEM	24
11.	PUBLICATION OF THE PROCEDURE.....	25

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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1. SCOPE AND APPLICATION FIELD

This Procedure (“**Procedure**”) aims to describe and regulate the reporting system implemented by Acciaierie d'Italia S.p.A. in Amministrazione Straordinaria, Adl Energia S.r.l. in A.S., Adl Tubiforma S.r.l. in A.S., Adl Servizi Marittimi S.r.l. in A.S. and Adl Socova S.a.s. in A.S., Acciaierie d'Italia Holding S.p.A. in A.S. (hereinafter also “**Acciaierie d'Italia in A.S.**” or the “**Companies**”), providing appropriate guidance to whistleblowers on how to make a report and outlining the related handling process.

In particular, the Procedure:

- i. defines the scope of the reporting system
- ii. identifies the subjects who can make reports
- iii. defines the scope of the conduct, events or actions that can be reported
- iv. identifies the channels through which reports can be made
- v. identifies and defines the general principles and rules governing the reporting process, including the protections for the reporting subject and the reported subject, as well as the consequences of any abuse in the use of the established channels
- vi. defines the handling process of reports in its various phases, identifying the roles, responsibilities and operating modalities.

The Procedure indicates the so-called external reporting channels established by the National Anti-Corruption Authority – ANAC and the possibility of so-called public disclosure, as well as the related conditions and access limits, pursuant to and for the purposes of Articles 6 and 15 of Legislative Decree no. 24 of 10 March 2023, containing “*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national law provisions*” (hereinafter the “**Decree**”).

The Whistleblowing Procedure applies to the interested subjects in the capacity of Reporting Subject and Reported Subject, as defined below, as well as to the corporate figures and functions identified by Acciaierie d'Italia in A.S. and involved in the handling of the Breach Report received.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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2. DOCUMENT BACKGROUND AND PURPOSE

2.1. Document objectives

Decree no. 24/2023 has significantly extended the scope of application of reporting regulations, previously limited, for the private sector, to entities with an Organization, Management and Control Model pursuant to Legislative Decree 231/2001.

In particular, the Decree identifies and regulates the reporting subjects, the subject of breach reports, the channels to be established and foreseen, the obligations and protections that companies are required to implement and guarantee, also defining the criteria and timeframes for compliance.

Since the handling of reports involves the collection and processing of personal data, the relevant legislation on the protection of personal data applies¹.

Acciaierie d'Italia in A.S. had already implemented a system for carrying out and managing breach reports, but has reviewed its logic and tools considering the regulatory changes outlined above².

Acciaierie d'Italia in A.S. also intends to make this reporting system available to allow reporting of breaches to the Code of Conduct against violence and harassment in the workplace. The Procedure represents a reference document for Acciaierie d'Italia in A.S., and the principles defined therein do not prejudice or limit in any way the reporting obligations to the competent Judicial Authorities (as also referred to in the Decree itself), Supervisory Authorities, or regulatory authorities.

¹ This law includes Regulation 2016/679 of the European Parliament and of the Council, dated 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, repealing Directive 95/46/EC (hereinafter "**GDPR**") and Legislative Decree no. 196 of 30 June 2003, together with Legislative Decree no. 101 of 10 August 2018 (hereinafter jointly referred to as the "**Privacy Code**").

² It should be noted that, in setting up this reporting system, the Companies have also taken into due consideration the provisions of the "*Guidelines on the protection of persons reporting breaches of Union law and protection of persons reporting breaches of national regulatory provisions*" approved by ANAC with Resolution no. 311 of 12 July 2023.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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2.2. Reference Documents

- Code of Business Conduct
- Organization, Management and Control Model pursuant to Legislative Decree 231/2001 of Italian Companies under Extraordinary Administration (“Model 231”)
- Code of Conduct Against Violence and Harassment in the Workplace
- Anti-corruption Code
- Antitrust Code of Conduct
- Personal Data Protection Code
- Policy Data Retention
- Anti-fraud Policy
- Procedure for the Management of Conflicts of Interest

This Procedure replaces the previous Whistleblowing Policies from the date of its issue.

Please note that the parts of the procedure relating to obligations from/to the Supervisory Body do not apply to Adl Socova S.a.s., a company under French law.

3. GLOSSARY

The main definitions are set out below to facilitate a better understanding of this procedure.

Work Context: the present or past work or professional activities, carried out within the scope of the relationships referred to in Article 3, paragraphs 3 or 4, of the Decree, through which, regardless of the nature of such activities, a person acquires information on breaches and in the context of which he or she could risk suffering retaliation in the event of reporting or public disclosure or reporting to the judicial or accounting authority.

Reporting Manager: The subject handling reports, pursuant to Article 4 of Legislative Decree 24 March 2023, must be *"a dedicated, independent person or internal office with specifically trained personnel (...) or an external entity, also independent and with specifically trained personnel."* This entity may also involve other company functions, provided that the confidentiality of the reporting subject's identity is constantly guaranteed and they are expressly authorized to process data pursuant to the GDPR.

Within Acciaierie d'Italia in A.S., this subject is identified as in Paragraph 6 “Report Handling Process through Internal Channels” of this Procedure.

Supervisory Body pursuant to Legislative Decree 231/01 (“Supervisory Body” or “OdV”): Autonomous, independent body with specific professional expertise, responsible for supervising the

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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functioning of and compliance with the Organization, Management and Control Model pursuant to Legislative Decree 231/01. Acciaiere d'Italia S.p.A. in A.S., Adl Energia S.r.l. in A.S., Adl Tubiforma in A.S. and Adl Servizi Marittimi in A.S. appointed their own Supervisory Body. **Please note that each Supervisory Body will receive information and reports only regarding Reports relating to the Company in which it was appointed.**

Report: Written or oral communication of information on Breaches made by the Reporting Subject, through one of the established reporting channels. The Report must have the minimum forms and content set out in Paragraph 4.2.2. *"Essential Form and Contents of the Report through Internal Channels"*.

Reporting Subject: the natural person making the Report, as further defined in Section 4.1. *"The Reporting Subjects"*.

Reported Subject: the natural or legal person named in the Report as the person to whom the breach is attributed or who is anyway involved in such breach.

Commissioners' Office: consisting of three Extraordinary Commissioners appointed by Decrees of the Ministry of Business and Made in Italy of 20 February 2024 and 29 February 2024 as regards Acciaierie d'Italia S.p.A. in AS, and of 1 March 2024 as regards Adl Energia S.r.l. in AS, Adl Servizi Marittimi S.r.l. in AS, Adl Tubiforma S.r.l. in AS and Adi Socova Sas in AS.

Top Management: identifies the group consisting of the General Director and the Commissioners' Office.

Breach: The Breach consists of behaviors, acts, or omissions that undermine the integrity of Acciaierie d'Italia in A.S., of which the Reporting Subject has become aware in the context of his/her job, and which are attributable to what is outlined in Paragraph 4.2. *"Subject of the Report – the Breaches"*.

4. ROLES AND RESPONSIBILITIES

4.1 The Reporting Subjects

The Reporting Subjects to whom the Procedure applies are all persons employed by Acciaierie d'Italia in A.S. with an employment contract, whether permanent or fixed-term, full-time or part-time, including intermittent work contracts, apprenticeships, accessory work, or a temporary work contract, as well as occasional workers pursuant to art. 54-bis of Legislative Decree no. 50 of 24 April 2017, all self-employed workers pursuant to art. 2222 of the Civil Code and Chapter I of Law no. 81 of 22 May 2017, coordinated and continuous collaborators pursuant to art. 409, no. 3, of the Civil Code; interns, volunteers, and trainees; persons with administrative, management, control,

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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supervisory and representation functions (including de facto) of Acciaierie d'Italia in A.S., as well as workers or collaborators of subjects that supply goods or services or that carry out works for third parties, freelancers and consultants, who carry out their activities at Acciaierie d'Italia in A.S.

The following persons are also included among the Reporting Subjects: (i) those whose legal relationship with Acciaierie d'Italia in A.S. has not yet begun, if the information on the breaches was acquired during the selection process or in other pre-contractual phases; (ii) during the trial period; (iii) after the termination of the contract, if the information on the breaches was acquired during the contract validity period.

4.2 Subject of the report – the Breaches

Reporting Subjects are required to report breaches - consisting of behaviors, acts or omissions that damage the integrity of Acciaierie d'Italia in A.S. - of which the Reporting Subject has become aware within the scope of his/her Work Context and relating to:

- i. relevant unlawful conduct pursuant to Legislative Decree 8 June 231/2001 and breaches of Model 231
- ii. offences falling within the scope of application of the European or national legislation referred to in the Annex to the Decree or of the internal legislation implementing the European Union acts indicated in the Annex to Directive (EU) 2019/1937 (even if not present in the Annex to the Decree), relating to the following sectors: 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
- iii. acts or omissions that harm the financial interests of the European Union (for example, fraud, corruption and any other illegal activity related to European Union expenditure)
- iv. acts or omissions affecting the internal market (for example, violations of competition and state aid)
- v. acts or behaviors that nullify the scope or purpose of the provisions in European Union acts.

The Report must have as its subject:

- Breaches committed or which may have been committed, based on well-founded and detailed suspicions
- Breaches not yet committed but which the Reporting Subject believes that could be committed, based on well-founded and detailed suspicions

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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- Conduct aimed at concealing the Breaches mentioned above.

Exclusions:

- disputes, claims or requests linked to a personal interest of the Reporting Subject relating exclusively to their individual working relationships, or to their working relationships with hierarchical superiors
- reports on defence and national security matters
- reports relating to breaches already regulated in some special sectors (financial services; prevention of money laundering and terrorist financing; transport safety; environmental protection).

Furthermore, information on reportable breaches does not include clearly unfounded news, information that is already in the public domain, or information acquired only on the basis of unreliable rumours or hearsay (*so-called gossip*).

4.2.1 Actions, Facts and Behaviors that may be reported

In order to facilitate the identification of facts that may be the subject of a Report, a list of relevant conducts/behaviors is provided below, by way of example and not exhaustive:

- promise or giving of a sum of money or granting of other benefits (gifts, hospitality, lunches, dinners, etc. not permitted under company procedures) to a public officer or person in charge of a public service as a reward for the exercise of their functions or for the performance of an act contrary to their official duties (e.g. facilitating a procedure)
- alteration of documents through the manipulation or falsification of business documents or official documents, in order to obtain an illicit advantage or deceive the competent authorities
- behaviors aimed at hindering the control activities of the Supervisory Authorities (e.g. failure to deliver documentation, submission of false or misleading information)
- promise or giving of a sum of money or granting of other benefits (gifts of a non-modest value, hospitality, lunches, dinners, etc. not permitted under company procedures) aimed at corrupting suppliers or customers
- agreements with suppliers or consultants to make non-existent services appear to have been performed
- violation of personal data protection through the collection, storage or processing of personal data of staff, or customers or suppliers without their explicit consent or without adopting adequate security measures to protect such data from unauthorised access or violations

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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- implementation of an IT system in order to bypass European regulations on the protection of personal data and the security of networks and information systems of data collected without the explicit consent of the owners and transferring them to third countries that do not guarantee an adequate level of data protection.

4.2.2 Form and Minimum Contents of the Report through internal channels

It is necessary that the Report be as detailed as possible and provide as many elements as possible in order to allow for its appropriate handling and follow-up.

To this end, the Report must contain the following essential elements:

- subject:** a clear description of the Breach being reported, indicating the circumstances of time and place in which the facts/behaviors described were committed
- Reported Subject and other subjects involved:** any element (such as the company function/role) that allows for an easy identification of the alleged author(s) of the reported Breach or of other possibly involved subjects.

Furthermore, the Reporting Subject may indicate/provide the following additional elements:

- his/her **personal details**
- **any documentation** that can confirm the validity of the Breach or better substantiate it
- **any other information** that may facilitate the collection of evidence on what has been reported.

Please remember that the Report must NOT be offensive or contain personal insults. The Reporting Manager may submit the use of such expressions to the relevant company departments for an assessment, including a disciplinary action.

It is specified that Acciaierie d'Italia in A.S. also accepts anonymous Reports (to be understood as Reports from which it is not possible to understand the identity of the Reporting Subject), provided that they include the essential elements referred to above in points a) subject and b) Reported Subject and other subjects involved, and are forwarded through the platform called EQS Integrity Line referred to in Paragraph 5.1 of this Procedure.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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5. THE INTERNAL REPORTING CHANNELS

Acciaierie d'Italia in A.S. has established the following Internal Reporting Channels allowed for Reports in written or oral form:

5.1 Written reporting through the Platform EQS Integrity Line

Acciaierie d'Italia in A.S. has adopted, as the preferred channel for handling Reports, a specific platform, called EQS Integrity Line (hereinafter also "**WB Platform**"), made available by a third-party specialized service provider, which guarantees compliance with the legislation.

The WB Platform is structured to ensure that:

- during the reporting process, the information acquired complies with the principles of personal data protection and maximum confidentiality. This is achieved through the adoption of encryption techniques and the implementation of technical and organizational security measures defined, evaluated, and implemented also in light of an impact assessment pursuant to Article 35 of the GDPR, carried out prior to processing
- only the Reporting Manager and the persons involved in handling the Report as authorised by Acciaierie d'Italia in A.S. to process personal data have access to the relevant information
- is continuously available 24 hours a day, 7 days a week.

Access to the WB Platform can be done directly by typing or copying the following address into an Internet browser: <https://acciaierieditalia.integrityline.com/>.

Upon accessing the WB Platform, all the necessary instructions for submitting a Report, including an anonymous one, and the privacy policies are available.

Before submitting a Report, the WB Platform requires to create a password and provides a Report Number. These login credentials allow to check the Report status, obtain information on its outcome, and, if desired, communicate anonymously with the Reporting Manager.

The Reporting Manager accesses the WB Platform to consult all received Reports and carry out verification activities.

5.2 Oral reporting through the Platform EQS Integrity Line

The WB Platform also gives the option to record a voice message. To do so, simply access the "Submit a Report" page and use the tab at the top right, to fill in the required fields simply referring the content of the voice message. To further protect the privacy of the Reporting Subject, the WB

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Platform automatically changes the voice, making it unrecognizable.

The Report, subject to the consent of the Reporting Subject, which must be expressed by checking the appropriate box on the "Submit a Report" page, is documented by the Reporting Manager through a full transcript. In case of a transcription, the Reporting Subject, using the access credentials provided by the WB Platform, may verify, correct, or confirm the content of the transcript, which will be made available for this purpose by the Reporting Manager.

5.3 Reporting by face-to-face meeting requested through the Platform EQS Integrity Line

Reports can be made by requesting a face-to-face meeting with the Reporting Manager, always through the WB Platform. For this purpose, there is a specific checkbox on the "Submit a Report" page. This meeting will be arranged by the Reporting Manager within a reasonable timeframe, using the communication channel offered by the WB Platform. To this end, the Reporting Subject must log in to the WB Platform using their credentials to view and respond to the communications received.

In this case, with the consent of the Reporting Subject, the Report is documented by the Reporting Manager, either by recording it on a suitable device for storage and listening, or by means of minutes. If minutes are recorded, the Reporting Subject can verify, correct, and confirm the minutes of the meeting by signing them.

5.4 Non-anonymous written reporting through paper mail

Reports, in non-anonymous form only, may be made in writing by paper mail to the following address: Acciaierie d'Italia S.p.A. in Amministrazione Straordinaria – Viale Certosa, n. 239 – Milan, to the attention of the Reporting Manager (as identified in Paragraph 6 of the Procedure), using the following procedure: two sealed envelopes: the first containing the reporting subject's identification data along with a photocopy of their identification document; the second containing the Report (so as to separate the reporting subject's identification data from the Report). Both envelopes must then be placed in a third sealed envelope marked "confidential" on the outside and addressed to the Reporting Manager (as identified in Paragraph 6 of the Procedure). This Report will then be entered into the specific Report Register as referred to in Paragraph 6.1 "*Report Reception and Recording*".

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Anonymous reports may be exclusively submitted through the **WB Platform** referred to in Section 5.1 of the Procedure. Anonymous reports received by paper mail will not be handled in the modalities provided for in this Procedure. However, their content will be assessed by the Reporting Manager to ensure effective implementation of the Management and Control Model pursuant to Legislative Decree 231/01.

6. REPORT HANDLING PROCESS THROUGH INTERNAL CHANNELS

Pursuant to Article 4 of the Decree, Acciaierie d'Italia in A.S. has identified the **Internal Audit Department** as the Reporting Manager, expressly authorized to process the data referred to in this procedure pursuant to Articles 29 and 32 of the GDPR and Article 2-quaterdecies of the Privacy Code.

It is expected that the Reporting Manager issues authorizations to process personal data to all the people involved in handling the Report, even those other than the Reporting Manager, based on the investigative needs of the specific case.

These subjects have received proper and specific professional training also related to personal data protection and security.

The Internal Reporting Channels ensure, through organizational measures (through precise instructions formalized in the appointments/authorizations, as provided for in paragraph 8) and technical measures (including through encryption tools), the protection of personal data and confidentiality of:

- (i) identity of the Reporting Subject and the Reported Subject
- (ii) the content of the report
- (iii) the documentation related to the Report.

The Reporting Manager:

- will promptly acknowledge receipt and follow up on the Report
- will take measures to verify the completeness and validity of the information
- will keep on discussing with the Reporting Subject and may request, if necessary, additions or further exchange and clarifications
- may communicate with other corporate functions to request their collaboration for a better investigation and analysis of the Report, in full compliance with the confidentiality guarantees set out in the Decree and in this Procedure
- may carry out investigative activities also involving external consultants, in full compliance with the confidentiality guarantees set out in the Decree and this Procedure.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Where the Reporting Manager is in a situation of conflict of interest regarding a specific Report (for example, as a Reported Subject or a Reporting Subject), this is considered as one of the conditions for accessing the External Reporting Channels to ANAC (as referred to in Paragraph 9.1), as it cannot be ensured that the Report will be followed up effectively.

In cases where the Report relates to Breaches attributable to relevant unlawful conduct pursuant to Legislative Decree 8 June 231/2001 and/or breaches to Model 231 (referred to in point i) paragraph 4.2 "*Subject of the Report - the Breaches*") and does not concern Breaches attributable to the Supervisory Body itself or one of its members, the Reporting Manager will promptly inform the Supervisory Body pursuant to Legislative Decree 231/2001 with information flows that must be also extended to all subsequent phases of the follow-up of the Report.

The process for handling reports is outlined below, with particular reference to the following phases:

- Report reception and recording
- preliminary assessment and classification of the Report
- internal audits and investigations
- response to the Report
- conclusion of the process
- *reporting* to the Commissioner's Office and/or the Supervisory Board
- retention of the Reports and related documentation.

In the event that the Report is submitted to a person other than the Reporting Manager and is classified as a Report subject to this Procedure by the Reporting Subject himself/herself, or the intention to benefit from the protections is inferred from conclusive conduct, such person must forward it to the Reporting Manager within 7 (seven) days of its receipt, giving written notice of the forwarding to the Reporting Subject at the same time.

Otherwise, if the Reporting Subject does not expressly declare the intention to benefit from the protections, or such intention is not inferred from the Report, said Report is considered as an ordinary report, not subject to this Procedure.

6.1 Report reception and recording

Following the Report received through the Internal Channels, the Reporting Manager will send the Reporting Subject a receipt acknowledgement within 7 (seven) days from the date of receipt of the Report itself.

Please note that this acknowledgement of receipt does not constitute confirmation of the admissibility of the Report.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Upon receiving a Report through a channel other than the WB Platform, the Reporting Manager will insert the Report into the WB Platform, which will assign a progressive identification number that allows for its unique identification.

The WB Platform also functions as a Reporting Register and contains at least the following fields which are updated consistently with the outcomes of the activities referred to in the subsequent phases of the process as outlined in this Procedure:

- Id/identification protocol
- date of receipt
- Report channel of reception
- classification of the Report, according to the results of the evaluation phase referred to in paragraph 6.2. *“Report Preliminary Assessment and Classification”*
- investigation start date (if applicable)
- conclusion.

6.2 Report Preliminary Assessment and Classification

The Reporting Manager promptly takes charge and carries out a preliminary analysis of the received Report.

If necessary, and where the reporting methods allow it, the Reporting Manager may request further information or documentation from the Reporting Subject, in order to allow for a more comprehensive and conclusive assessment of the Report, always through the channels dedicated to this purpose.

Following these preliminary analyses and assessments, the Reporting Manager will classify the Report into one of the following categories, which will imply a different and specific *workflow* for managing the Report itself:

- a) Non-relevant Report: the Report is not attributable to admissible breaches referred to in this Procedure or is made by subjects not included in the Reporting Subjects, except those falling under point d) below.
- b) Non-actionable Report: at the end of the examination phase and/or following any request for further information, it was not possible to collect sufficient information to proceed with further investigations.
- c) Relevant and actionable Report: in the event of Reports that are confirmed to be sufficiently detailed and relevant to the scope of this Procedure, the Reporting Manager initiates the verification and investigation phase, as described in the next paragraph.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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- d) Non-relevant, actionable Report: a Report which is not attributable to admissible breaches under this Procedure or made by individuals not included among the Reporting Subjects, but that is confirmed to be sufficiently detailed to deserve further investigation. In such cases, the Reporting Manager will proceed with the appropriate checks, involving, where necessary, other relevant company functions.

6.3 Internal Audits and Investigations

At the end of the preliminary assessment phase, if the Report received has been classified as "relevant and actionable" or "non-relevant, actionable", the Reporting Manager will proceed with the start of internal checks and investigations in order to collect further detailed information and verify the validity of the reported facts.

The Reporting Manager reserves the right to request further information or documentation from the Reporting Subject, as well as to involve them in the investigation phase and provide them with any information regarding the start and progress of the investigation.

The Reported Subject may be heard (or, upon request, is heard) during the Report handling process, including through the acquisition of written observations and documents.

As part of its investigation, the Reporting Manager may ask for the support of properly qualified corporate structures/functions (including by acquiring records and documents) and/or external consultants (providing the necessary guarantees of confidentiality and protection). The verification activities carried out will also be conducted in compliance with personal data protection legislation.

In any case, the verification activities will also be carried out in compliance with and within the limits of the legislation on the protection of personal data, as well as the legislation on remote monitoring pursuant to Article 4 of Law 300/1970, as amended (the so-called Workers' Statute) and the prohibition of surveys on workers' opinions, pursuant to Article 8 of Law 300/1970 and Article 10 of Legislative Decree 276/2003.

6.4 Response to the Report

Within 3 (three) months from the date of acknowledgement of receipt, the Reporting Manager will provide a response to the Reporting Subject, via platform or other suitable means, regarding the follow-up that has been given or that is intended to be given to the Report.

This response may consist, for example, of communicating the filing of the case, the start of an internal investigation, possibly providing the related findings, the measures taken to address the issue raised, or referring the case to a competent authority for further investigation. This response

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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may also be merely interlocutory, as it may consist of providing information regarding all the activities described above that are intended to be undertaken and the progress of the investigation. In the latter case, once the investigation is concluded, its findings must also be communicated to the Reporting Subject.

6.5 Conclusion of the Process

At the end of the analysis phase, the Reporting Manager draws up a written report which must include:

- a) descriptive elements of the Breach (e.g. place and date of occurrence, evidence and documentation)
- b) the checks performed, their results, and the company functions or third parties involved in the analysis phase
- c) a summary assessment of the analysis process, indicating the identified facts and the related reasons
- d) the outcome and conclusion of the analysis.

Following the above-mentioned verification and investigation activity, the Reporting Manager:

- (i) where elements of validity in the Report are found, he/she addresses the competent company functions (also sharing the prepared report) so that they identify and undertake the consequent initiatives (including disciplinary and/or judicial ones), which are their exclusive responsibility
- (ii) where, instead, elements of manifest groundlessness in the Report are found, he/she orders its filing with proper justification
- (iii) finally, where evidence of intent or gross negligence in a clearly unfounded Report is found, he/she proceeds as provided for above under (i) and orders the filing as provided for above under (ii).

In cases where the Report relates to Breaches attributable to relevant unlawful conduct pursuant to Legislative Decree 8 June 231/2001 and breaches to Model 231 (referred to in point i) paragraph 4.2. "*Subject of the Report - the Breaches*", the Reporting Manager will forward the aforementioned report to the Supervisory Body pursuant to Legislative Decree 231/2001, for their observations/recommendations.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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6.5.1 Reports regarding the Company's Top Management

In the event of Reports concerning individuals responsible for deciding on disciplinary measures or other actions, the Reporting Manager immediately involves the Commissioner's Office and/or the General Director in order to coordinate and define the subsequent investigation process.

In the event of Reports concerning a member of the Commissioner's Office and/or the General Manager, the Reporting Manager immediately notifies the Supervisory Body.

In the event of Reports concerning the Supervisory Body or one of its members, the Reporting Manager immediately notifies the Commissioner's Office.

6.6 Reporting to the Commissioners' Office and the Supervisory Body

The results of the evaluations of all the Reports received will be included in an ad hoc dossier which will be reported to the Commissioner's Office and the Supervisory Body on a regular basis.

The Reporting Manager is responsible for promptly informing the Commissioner's Office and the Supervisory Body pursuant to Legislative Decree 231/2001 (if not previously informed as the Report in question was not found to be relevant pursuant to Legislative Decree 8 June 231/2001), regarding the outcome of the investigations and assessments carried out on Reports which proved to be well-founded.

6.7 Retention of Reports and Related Documentation

The Reports and related documentation are retained for the time necessary to process the Report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, or until the conclusion of any judicial or disciplinary proceedings undertaken against the Reported Person or the Reporting Person, in compliance with the confidentiality obligations set forth in Article 12 of the Decree and the principle set forth in Articles 5, paragraph 1, letter e), of the GDPR (retention limitation) and 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

7. GENERAL PRINCIPLES AND PROTECTIONS

Below are the principles and protections that Acciaierie d'Italia undertakes to guarantee in the process of Reports handling.

Proper handling of the Reporting System will support the dissemination of a culture of ethics, transparency, and legality within Acciaierie d'Italia in A.S. This goal can only be achieved if Reporting

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Subjects have access not only to reporting channels, but also to the guarantee that they will not suffer retaliation from colleagues, superiors, or other members of Acciaierie d'Italia in A.S., or risk having their Reports ignored.

To this end, Acciaierie d'Italia in A.S. protects the Reporting Subject by guaranteeing the **confidentiality** of their identity and expressly **prohibiting retaliatory acts** for reasons directly or indirectly related to the Report, in accordance with the provisions of the Decree, in addition to the limitations of liability set forth in Article 20 of the Decree.

These safeguards and the protective measures provided by the Decree in favor of the Reporting Subject apply only if the following conditions are cumulatively met:

- the Reporting Subject, at the time of the Report, public disclosure or complaint to the judicial or accounting authority, had reasonable grounds to believe that the reported Breaches were true and fell within the objective scope of application set out in paragraph 4.2. – “Subject of the Report – the Breaches”,
- the report or public disclosure was carried out in compliance with the provisions of this Procedure, as well as the provisions of the Decree (in particular, using the Channels, in compliance with the relevant conditions and methods of access).

Such protections are not guaranteed if the criminal liability of the Reporting Subject for the crimes of defamation or slander is ascertained, even by a first-instance judgment, or their civil liability, for the same reason, in cases of fraud or gross negligence.

Furthermore, such safeguards and protection measures also apply in favor of:

- so-called "facilitators," i.e., individuals who work in the same workplace as the Reporting Subject and assist them in the reporting process.
- individuals who work in the same workplace as the Reporting Subject and who are related to them by a stable emotional bond or by kinship within the fourth degree.
- the Reporting Subject's colleagues who work in the same workplace and who have a stable and regular relationship with them;
- the entities owned by the Reporting Subject or for which the Reporting Subject works, as well as entities operating in the same workplace as the Reporting Subject.

This Procedure also briefly refers to these subjects as “Other Protected Subjects”.

Any conduct in violation of the protections provided for the Reporting Subject and the other individuals listed above may give rise to disciplinary proceedings against the responsible party and may be sanctioned by ANAC with an administrative fine, pursuant to Article 21 of the Decree.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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7.1 Confidentiality

Acciaierie d'Italia in A.S. guarantees the confidentiality of the Reporting Subject's identity, the Reported Subject's identity, that of any facilitators and other subjects mentioned in the Report, as well as the confidentiality of the content of the Report and the documentation attached to it.

The Reporting Subject's identity and any other information from which such identity may be deduced – directly or indirectly – cannot be revealed without the express consent of the Reporting Subject to anyone other than those competent to receive or follow up on the Reports, as identified in this Procedure.

In addition, the Reporting Subject's identity:

- in the context of criminal proceedings, it is covered by secrecy in the manner and within the limits established by article 329 of the Code of Criminal Procedure.
- In the context of the proceedings before the Court of Auditors, it cannot be revealed until the investigation phase is closed.
- In the context of disciplinary proceedings, it cannot be revealed if the challenge to the relevant charge is based on investigations that are separate and additional to the Report, even if consequent to it. If the challenge is based in whole or in part on the Report, and knowledge of the Reporting Subject's identity is essential for the defence of the accused person, the Report may be used for the purposes of disciplinary proceedings only if the Reporting Subject expressly consents to the disclosure of his or her identity. In this case, the Reporting Subject is notified in writing of the reasons for disclosing the confidential data and asked in writing whether he or she intends to consent to the disclosure of his or her identity, notifying that – otherwise – the Report cannot be used in the disciplinary proceedings.

The Reporting Subject is also notified in writing of the reasons for disclosing confidential data when disclosure of the Reporting Subject's identity and of the information from which such identity can be directly or indirectly deduced is essential to the Reported Subject's defence.

The identity of the Reported Subject, the facilitator, and any subjects involved and mentioned in the Report are protected until the conclusion of the proceedings initiated because of the Report, with the same guarantees provided for the Reporting Subject in this paragraph.

7.2 Prohibition of Retaliation

Reporting Subjects cannot suffer any form of retaliation for having submitted a Report in compliance with the conditions for the implementation of the protections set forth in the Decree. The Other Protected Subjects too cannot suffer any form of retaliation due to the role they take on in the

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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Reporting process or the specific relationship that binds them to the Reporting Subject (who has submitted a Report in compliance with the conditions for the implementation of the protections set forth in the Decree).

Retaliation means any behavior, act, or omission, even if only attempted or threatened, carried out because of the Report, the complaint to the judicial or accounting authorities, or public disclosure, which causes or may cause the Reporting Subject or the person who filed the complaint an unjustified harm, directly or indirectly.

By way of example, if all the requirements of the relevant concept referred to above are present, the following can be considered as retaliation:

- firing, suspension or equivalent measures
- demotion or missing promotion (where the Reporting Subject had a legitimate expectation of such promotion, based on specific, precise and consistent factual circumstances)
- change of duties, change of workplace, reduction of salary, change of working hours
- suspension of training or any restriction of access to it
- negative grades or references
- disciplinary measures or other sanctions, including financial ones
- coercion, intimidation, harassment, or ostracism
- discrimination or any other unfavorable treatment
- the missing conversion of a fixed-term employment contract into a permanent employment contract (where the Reporting Subject had a legitimate expectation of such conversion, based on specific, precise and consistent factual circumstances)
- the missing renewal or early termination of a fixed-term employment contract (where the Reporting Subject had a legitimate expectation of such renewal, based on specific, precise and consistent factual circumstances)
- damage, including to the individual's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income
- improper listing based on a formal or informal sector or industry agreement, which may result in the individual being unable to find employment in that sector or industry in the future
- the early termination or cancellation of a contract for the supply of goods or services
- the cancellation of a license or permit
- the request for psychiatric or medical assessments.

Reporting Subjects and Other Protected Subjects who believe they are suffering retaliation may, according to the modalities set out in this procedure, paragraph 9.1, communicate it to ANAC for the sanctioning measures within its jurisdiction.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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7.3 Limitation of Liability

A Reporting Subject who reveals or disseminates information on breaches covered by the obligation of secrecy (other than that on classified information, medical and forensic secrecy and decisions of judicial bodies), or relating to the protection of copyright, or the protection of personal data, or which offends the reputation of the person involved or reported, is not punishable if, (i) at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the information was necessary to reveal the breach; and (ii) the report, public disclosure or complaint to the judicial authority was made in compliance with the conditions required to benefit from protection against retaliation (both conditions must be met to exclude liability).

In any case, criminal, civil, or administrative liability is not excluded for behaviors, acts, or omissions not connected to the Report, the complaint to the judicial or accounting authority, or public disclosure, or which are not strictly necessary to reveal the breach.

7.4 Support Measures

A list of third sector entities that provide support measures to Reporting Subjects has been established at ANAC.

The support measures provided consist of free information, assistance, and advice on reporting procedures and the protection from retaliation offered by national and European Union legislation, the rights of the person involved, as well as the methods and conditions for accessing state-funded legal aid.

8. PROCESSING OF PERSONAL DATA

Please note that the personal data of the Report, the Reporting Subject and the Reported Subject (the latter considered "interested parties" pursuant to art. 4 of GDPR) are processed in accordance with the GDPR and the Privacy Code.

In particular:

- the processing activities related to the handling of the Report are carried out in compliance with the principles established by Articles 5 (Principles applicable to the processing of personal data), 25 (Data protection by design and by default) and 35 (Data protection impact assessment) of the GDPR.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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- Before submitting a Report through the WB Platform, the Reporting Subject receives the privacy policy pursuant to the GDPR, which provides information on the purposes and methods of processing their personal data, the duration of storage, the categories of recipients to whom the data may be disclosed as part of the Report handling, and the rights recognized to the Reporting Subject by the GDPR. The Reported Subject is also provided with the privacy policy pursuant to the GDPR.
- The legal basis of the processing is the fulfilment of a legal obligation to which the Company is subject pursuant to the Decree.
- Personal data will be processed within the European Economic Area (EEA) and stored on servers located within it. Any transfers of data outside the EEA will in any case be managed in compliance with the provisions of Chapter V of the GDPR.
- As indicated in the privacy information provided to interested parties, personal data are processed for the time necessary to achieve the purposes that justify the collection and processing (for example, collection and handling of the Report) and are subsequently deleted or anonymized according to the established retention periods.
- Proper technical (encryption within the WB Platform) and organizational measures are adopted to guarantee the security of personal data, in compliance with current legislation, both during the transmission of the Report and during its analysis, handling and filing.
- The exercise of rights by the Reporting Subject or the Reported Subject in relation to their personal data processed in the context of the whistleblowing process is excluded pursuant to Article 2-undecies of the Privacy Code in the event that such exercise could result in actual and concrete harm to the *“confidentiality of the identity of the person reporting breaches of which they have become aware by virtue of their employment relationship”*.

Access to the personal data of the Reports is granted only to the Reporting Manager already authorised under the GDPR, limiting the communication of confidential information and personal data to third parties only when necessary.

The data controllers are the Companies. Acciaierie d'Italia S.p.A. in A.S. has appointed a *Data Protection Officer* (DPO) – who also supports the affiliated companies – that can be contacted at the following email address: dpo@adiinas.com.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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9. EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE

9.1 ANAC External Reporting Channels

In cases where the Report concerns Breaches of the European Union regulations referred to in points ii), iii), iv), and v) of the previous Paragraph 4.2. “Subject of the Report – the Breaches” and one of the following conditions occurs:

- when an internal reporting channel has not been established or when one, even if provided, is not active
- when the internal channel adopted does not comply with the provisions of Article 4 of the Decree
- when the Report submitted through the internal channel has not been followed up
- when the Reporting Subject has reasonable grounds—based on specific and consistent circumstances—to believe that, if he or she were to submit a Report through internal channels, it would not be effectively followed up or the Report itself could give rise to the risk of retaliation
- when the Reporting Subject has reasonable grounds—based on specific and consistent circumstances—to believe that the Breach may represent an imminent or manifest danger to the public interest,

the Reporting Subject can make a so-called external Report, through one of the channels made available by ANAC which guarantee, also using encryption tools, the confidentiality of the Reporting Subject’s identity, the Reported Subject’s identity, as well as the content of the Report and the related documentation.

The so-called external reports can be submitted using the tools adopted by ANAC (<https://www.anticorruzione.it/-/whistleblowing>), in writing via the IT platform, or verbally via telephone lines or voice messaging systems, or, at whistleblower request, through a face-to-face meeting scheduled within a reasonable timeframe.

The external Report submitted to a party other than ANAC is forwarded to the latter within 7 (seven) days of its receipt, with the Reporting Subject being notified of the forwarding at the same time.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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9.2 Public Disclosure

In cases where the Report concerns Breaches of the European Union regulations referred to in points ii), iii), iv), and v) of the previous Paragraph 4.2. “Subject of the Report – the Breaches” and one of the following conditions occurs:

- the Reporting Subject has previously filed a Report through Internal and External Channels, or has directly filed an external report, and in all these cases, no response was received within the required timeframe
- the Reporting Subject has reasonable grounds—based on specific, serious, and consistent circumstances—to believe that the breach may represent an imminent or manifest danger to the public interest (for example, an emergency situation or risk of irreversible harm, including to the physical safety of one or more persons, requiring prompt disclosure of the breach and its widespread coverage to prevent its consequences)
- the Reporting Subject has well-founded and reasonable grounds – based on specific, serious, precise and consistent circumstances – to believe that the external report may entail the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the perpetrator of the breach or be involved in the breach itself,

the Reporting Subject can make a Public Disclosure, through the press, or electronic means, or means of dissemination capable of reaching a large number of people

10. DISCIPLINARY SYSTEM

Please remember that any failure to comply with the provisions of this Procedure may result in the imposition of disciplinary sanctions, in the cases provided for by law.

In this regard, it is specified that Acciaierie d'Italia in A.S. may impose disciplinary sanctions as provided for by the Company Disciplinary Code, the applicable National Collective Labour Agreement and the Company's Organizational Model 231, on those who:

- commit retaliation against the Reporting Subject, hinder or attempt to hinder the Reports, or violate the confidentiality obligations described above
- fail to verify and analyze the Reports received.

PR-COMP-01-2023_rev.3.2	Whistleblowing Procedure	Acciaierie d'Italia S.p.A. in A.S. Adl Energia S.r.l. in A.S. Adl Tubiforma S.r.l. in A.S. Adl Servizi Marittimi S.r.l. in A.S. Adl Socova S.a.s. in A.S.
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11. PUBLICATION OF THE PROCEDURE

The Procedure is published on the Acciaierie d'Italia website in A.S., in the following dedicated section <https://www.acciaierieditalia.com/it/policy-e-documenti/> and is also communicated to employees, made available in the Company Repository of Rules and on the Employee Portal.