BURGO GROUP WHISTLEBLOWING POLICY

Revision n° 01 - 11/07/2023

PURPOSE, FIELD OF APPLICATION AND STRUCTURE OF THE DOCUMENT

(Purpose of the procedure, where/when it applies, list of sections that make up the document)

The purpose of this procedure is to describe and regulate the process for reporting offences against European Union law and national regulations, providing the WHISTLEBLOWER clear operational guidelines regarding the subject matter, content, recipients and methods of transmission and management of reports, as well as the forms of protection provided by Burgo Group S.p.A. ("**Burgo Group**") in compliance with the regulatory provisions of Italian Legislative Decree 24/2023 and Italian Legislative Decree 231/2001.

This procedure also aims to regulate the methods for assessing the validity and substance of reports and, consequently, to take the appropriate corrective and disciplinary actions to protect the Burgo Group.

The procedure described below must be strictly followed by recipients, in compliance with the standards set out in Burgo Group's Model 231 and the requirements established by anti-corruption laws, as well as in compliance with any legal obligations that may arise from the report: in particular, with regard to the mandatory reporting to the judicial authorities and the processing of personal data and data protection.

The document applies to Burgo Group and is structured as follows:

Section no. 1 Whereas;

Section no. 2 Application, training and recipients;

Section no. 3 Purpose and content of the reports;

Section no. 4 Reporting channels;

Section no. 5 Management of internal reports;

Section no. 6 Protection of the whistleblower and the person involved;

Section no. 7 Discrimination prohibited;

Section no. 8 Liability of the whistleblower;

Section no. 9 Processing of personal data.

Appended: *Form for reporting illegal conduct and irregularities.*

DEPARTMENTS INVOLVED

Attached: All corporate Management/Departments.

REGULATORY FRAMEWORK OF REFERENCE

All Departments Involved in the processes covered by this procedure are required to comply with the provisions of the regulation listed below.	
Regulatory and Internal Compliance References	
	• Organisation, Management and Control Model ex Italian Legislative Decree 231/01, where adopted by the Italian Companies of the Burgo Group; • Code of Ethics adopted by the Burgo Group; • Internal procedural system, guidelines and regulations; • Current system of powers of attorney, signature and representation within the Burgo Group.

External Regulatory and Compliance References	
Italian Legislative Decree 08 June 2001, no. 231	regulatory framework of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to article 11 of Italian Law 300 of 29 September 2000.
Italian Legislative Decree 10 March 2023, no. 24	implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of Whistleblowers against breaches of EU law and on the protection of Whistleblowers against breaches of national law.
ANAC Guidelines	

TERMS AND DEFINITIONS

Work Context	current or past work or professional activities carried out within the scope of employment relationships with Burgo Group, through which, regardless of the nature of such activities, a person acquires information about breaches and in which they may risk retaliation in the event of reporting, public disclosure or reporting to the judicial or financial authorities
Public disclosure	disclose information regarding breaches to the public via the press or electronic media or any other means of dissemination capable of reaching a large number of people
Facilitator	a natural person who assists a whistleblower in the whistleblowing process, operating within the same working context and whose assistance must be kept confidential
Information concerning breaches:	information, including well-founded suspicions, concerning breaches committed or which, on the basis of concrete evidence, could be committed within the Burgo Group, as well as information concerning conduct aimed at concealing such breaches
Whistleblower	the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the breach is attributed or as the person involved in the breach reported or disclosed publicly
Feedback	communication to the Whistleblower of information relating to the follow-up that is given or that is intended to be given to the report
Report	the written or verbal communication of information regarding breaches
External reporting	the communication, written or oral, submitted through the whistleblowing channels established by the National Anti-Corruption Authority ("**ANAC**")
Internal reporting	the communication, written or oral, submitted through the internal whistleblowing channels established by Burgo Group
Follow-up	the action taken by the person entrusted with the management of the whistleblower channel to assess the existence of the reported facts, the outcome of the investigations and any measures taken
Breaches	conduct, acts or omissions that harm the public interest or the integrity of Burgo Group as established by Italian Legislative Decree 24/2023, and which may consist, by way of example, of: • relevant offences pursuant to Italian Legislative Decree 231/2001;

	• non-compliance with Model 231 or the Code of Ethics; • offences falling within the scope of European Union or national legislation on public procurement, services, products and financial markets, and the 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 personal data and security of networks and information systems; • acts or omissions that harm the financial interests of the European Union or internal market regulations; • acts or conduct that undermine the purpose or objective of the provisions referred to in the EU laws mentioned in the previous points.
***Note**: with regard to terms not expressly defined herein, reference is made to the definitions envisaged by Model 231*	

SECTION 1: INTRODUCTION

Introduction into domestic legislation of adequate protection for employees (public and private) who report unlawful conduct within the workplace is provided by international conventions (UN, OECD, Council of Europe), ratified by Italy, as well as in recommendations by the Parliamentary Assembly of the Council of Europe, sometimes in a binding manner, other times in the form of an invitation to comply.

In response to these requests, art. 54-bis of Italian Legislative Decree 165/2001 (introduced with the provision of art. 1, subsection 51, Italian Law 190 of 6 November 2012, "*Provisions for the prevention and repression of corruption and illegality in the public administration*"), entitled "*Protection of the public employee who reports offences*", has introduced into our legal system a discipline to encourage the emergence of offences in the public sector, known in Anglo-Saxon countries as *whistleblowing*.

The expression *whistleblower* refers to an employee in an organisation or administration who reports breaches or irregularities committed against the public interest and the administration to which they belong to the bodies authorised to take action. The term "*whistleblowing policy*" refers to the set of reporting procedures and actions envisaged to protect employees who report illegal acts and irregularities.

On 29 December 2017, Italian Law 179/2017 *came into force containing "Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private employment relationship*" which, pursuant to art. 1, amended the aforementioned art. 54-*bis* and, at the same time, also introduced a series of provisions for the private sector in Italian Legislative Decree 231/2001 – which governs the Organisation and Management Model and, in general, the administrative liability of the entity for offences – concerning the submission and management of reports.

Lastly, the Italian legislator once again intervened on the *whistleblowing* regulation through Italian Legislative Decree 24/2023, which implements Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 into our legal system, bringing together in a single piece of legislation the entire framework governing reporting channels and the protections afforded to whistleblowers in both the public and private sectors.

This has resulted, in particular, in comprehensive and uniform regulations aimed at providing greater protection for whistleblowers.

Therefore, in compliance with the new art. 6, sub. 2-*bis*, Italian Legislative Decree 231/2001, and the regulations envisaged by Italian Legislative Decree 24/2023, Burgo Group has established multiple channels which, also for the purposes of protecting the company, allow for the reporting of breaches and guarantee confidentiality regarding the identity of the whistleblower, the person involved and the events reported.

SECTION 2: APPLICATION, TRAINING AND RECIPIENTS

Application

This procedure is immediately applicable to the entire Burgo Group and must be widely communicated, so as to become a constant reference in company activities.

Training

For the purposes of implementing the procedure, staff training and information is managed by Burgo Group's Personnel & Organisation Department, in close coordination with the company's Supervisory Body and the heads of other company departments.

Burgo Group also provides specific training courses for members of the Internal Audit Department which, as will be explained below, is the independent internal office responsible for managing the reporting channels referred to in art. 4 of Italian Legislative Decree 24/2023.

Employees shall receive similar information and publicity regarding the procedure, including through different methods, such as delivery of a hard copy with acknowledgement of receipt, possibly distinguishing between different types of contractual relationships with the company.

Recipients

This procedure applies to company representatives, employees, collaborators and all persons who, although not belonging to the Burgo Group, operate on behalf of or in the interests of the Group in Italy or abroad.

Company representatives are shareholders, the Chairman and members of the Board of Directors, Board of Statutory Auditors, Chief Executive Officer, General Manager, members of other corporate bodies of the company that may be established pursuant to art. 2380 of the Italian Civil Code or special laws, as well as any other person in a senior position pursuant to Italian Legislative Decree 231/2001, meaning any person who holds a position of representation, administration or management within the Company or any unit or division thereof that has financial and functional autonomy.

Employees are individuals who have an employment relationship with the Burgo Group, of any level or nature, including fixed-term workers, those with apprenticeship or part-time contracts, as well as workers on secondment or employed under para-subordinate employment contracts (temporary agency work).

Collaborators are individuals who have with Burgo Group (i) coordinated and ongoing collaborative relationships; (ii) agency relationships and other relationships that involve the provision of coordinated and ongoing services, mainly personal, of a non-subordinate nature; (iii) collaborative and/or consulting relationships (including those of an occasional nature), as well as individuals who are subject to the management or supervision of a company representative but are not employees.

SECTION 3: PURPOSE AND CONTENT OF THE REPORTS

In compliance with current legislation, anyone who works or collaborates with Burgo Group, either internally or externally, may report, in the public interest or to protect the integrity of the company, any breaches or alleged breaches of national or European Union regulations that they become aware of in the course of their duties.

Reports must be based, as far as possible, on precise and consistent facts.

In order to ensure proper management, it is recommended that the following information be included in the report:

- any **personal details** of the whistleblower (which, however, are not mandatory for the purposes of reporting), including their job title or position and contact details (as a further guarantee of the whistleblower's identity, it is recommended that personal contact details be provided, which are in any case external to the Burgo Group's e-mail domain or other system);
- the **circumstances of time and place** in which the event reported occurred;
- a brief, clear and complete **description of the event** reported;
- general information or other elements that allow **the person (s) involved** to be identified;
- any **other persons** who may report on the events being reported and any documents that may confirm the validity of such events;
- an indication of the **reasons** related to the duties performed that made it possible to obtain information about the breaches;
- any other information that may provide useful feedback regarding the existence of the reported events.

Id deemed useful, the whistleblower may use the "*Form for reporting illegal conduct and irregularities*" (**Form 049 QSAE**) attached hereto.

As there is no comprehensive list of offences or irregularities that may be reported, all reports relating to conduct, offences or irregularities that are detrimental to the Burgo Group or committed for its alleged interest or advantage are to be considered relevant.

By way of example, the report may concern actions or omissions, committed or attempted:

- criminally significant;
- committed in breach of Model 231, the Code of Ethics, internal control principles and other internal procedures or company provisions punishable by disciplinary action;
- likely to cause financial damage or damage to the Company's image;
- likely to cause harm to the health or safety of employees, collaborators, citizens or users, or to cause damage to the environment;
- likely to cause harm to employees, collaborators, users or other persons who carry out their activities on the company's premises.

Reports may only be made in good faith and must concern breaches or offences that the whistleblower, based on their knowledge, believes to be certain or at least highly probable.

Therefore, reports based on information that is not sufficiently precise and detailed or that has been learned only second-hand (in other words, reports based on mere suspicions or hearsay are not admissible) are not considered worthy of protection.

Furthermore, the provisions and protection measures referred to herein and in Italian Legislative Decree 24/2023 are not applicable to disputes, claims or requests related to the personal interests of the whistleblower or the person who has filed a complaint with the judicial or financial authorities, which relate exclusively to their individual employment relationships.

Reports can also be made anonymously: however, the Company does not intend to encourage anonymous reports, having implemented all the necessary safeguards to protect the whistleblower. Any anonymous reports received will only be taken into consideration if they do not appear *prima facie* irrelevant, groundless and unsubstantiated.

In the event of reports that are clearly unfounded and/or made with malicious intent for defamatory purposes, the Company may take disciplinary action to protect itself and the person reported.

SECTION 4: WHISTLEBLOWING CHANNELS

Internal whistleblowing channels

In compliance with art. 4, Italian Legislative Decree 24/2023, Burgo Group has established internal whistleblowing channels that guarantee the confidentiality of the whistleblower's identity, the person involved and any other person mentioned in the report, as well as the content of the report and related documentation.

In particular, the whistleblower may send the report:

- by e-mail, to the dedicated address whistleblowing.gruppoburgo@legalmail.it
- by mail, by physical deposit of the report in a closed envelope, with the words "Confidential / Personal" to the attention of the *Internal Audit* Office.

In compliance with art. 4, sub. 3 of Italian Legislative Decree 24/2023, the whistleblower may also decide to make a verbal report via the telephone line provided by Burgo Group or by requesting a meeting with the Internal Audit Office, which must be arranged within a reasonable time frame.

If the report is made by telephone, with the consent of the whistleblower, it is documented by the Internal Audit Office by recording it on a device suitable for storage and playback or by transcribing it in full. In the case of a transcript, the whistleblower may verify, correct or confirm the content of the transcript by signing the same.

If the whistleblower has not given consent to the recording, the report is documented in writing by means of a detailed account of the conversation prepared by the Internal Audit Office. The whistleblower may in any case verify, correct and confirm the contents of the transcript by signing the same.

When, on the other hand, at the request of the whistleblower, the report is made verbally during a meeting with the head of the Internal Audit Office, the latter, with the consent of the whistleblower, documents the report by recording it on a device suitable for storage and playback or by means of written minutes. In the case of minutes, the whistleblower may verify, correct and confirm the minutes of the meeting by signing the same.

External reporting channel

If the breach concerns:

- offences falling within the scope of European Union or national legislation on public procurement, services, products and financial markets, and the 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 personal data and security of networks and information systems;
- acts or omissions that harm the financial interests of the European Union or internal market regulations; or
- acts or conduct that undermine the purpose or objective of the provisions referred to in the EU laws mentioned in the previous points

Under certain conditions, the whistleblower may submit the report through the external reporting channel established and managed by ANAC: servizi.anticorruzione.it/segnalazioni

In particular, pursuant to art. 6 Italian Legislative Decree 24/2023, the whistleblower may make an external report if, at the time of submission:

- the same has already made an internal report and it has not been followed up;
- has reasonable grounds to believe that, if they make an internal report, it will not be effectively followed up or that the same report may determine risk of retaliation; or
- has well-founded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest.

Public disclosure

If the breach concerns:

- offences falling within the scope of European Union or national legislation on public procurement, services, products and financial markets, and the 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 personal data and security of networks and information systems;
- acts or omissions that harm the financial interests of the European Union or internal market regulations; or
- acts or conduct that undermine the purpose or objective of the provisions referred to in the EU laws mentioned in the previous points

the whistleblower may, under certain conditions, make a public disclosure.

In particular, pursuant to art. 15 Italian Legislative Decree 24/2023, the whistleblower may make a public disclosure if, at the time of submission:

- the same has previously made an internal and external report – i.e. has directly made an external report under the conditions referred to above – and no response has been received within the time limits envisaged by Italian Legislative Decree 24/2023 regarding the measures envisaged or adopted to follow up on the reports;
- has well-founded reasons to believe that the breach could constitute an imminent or obvious danger to the public interest; or
- has well-founded reasons to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be in collusion with the perpetrator of the breach or involved in the breach.

SECTION 5: MANAGEMENT OF INTERNAL REPORTS

Burgo Group has identified the Internal Audit Office and the Supervisory Body as autonomous and independent offices responsible for managing internal reports pursuant to art. 4, sub. 2 of Italian Legislative Decree 24/2023.

In particular, since reports may concern conduct that is relevant under Italian Legislative Decree 231/2001, breaches of the 231 Model or the Code of Ethics (so-called "**231 Reports**"), the Internal Audit Office is responsible for receiving and conducting preliminary examinations (pre-screening) of all reports in order to separate 231 Reports from other types of reports ("**Other reports**" or "**Non-231 Reports**").

All subsequent preliminary screening, investigation and management of the report (including communications with the whistleblower) are carried out, respectively, by:

- the Supervisory Body, with reference to 231 Reports;
- the head of the Internal Audit Office, with reference to the Other Reports,

who carry out the necessary activities by operating as managers of the whistleblowing channel in compliance with the regulations.

Following pre-screening, reports are subject to preliminary examination to ascertain, on the basis of immediately available information, whether there are grounds for inadmissibility, unacceptability or manifest groundlessness.

By way of example, generic reports that are incomprehensible, specious, unrelated to the relevant conduct described, lacking precise and detailed information about the reported facts, which do not indicate the reasons related to the duties performed by the whistleblower that allowed the same to become aware of the facts, in relation to which there are no reasons to protect the integrity of the Burgo Group and, in any case, which lack any other essential element to be able to follow up on the investigation.

Reports that are declared inadmissible, unacceptable or that do not pass the assessment of non-manifest groundlessness are not subject to further investigation.

Reports that are not inadmissible, unacceptable or manifestly groundless are subject to investigation, with all appropriate inquiries into the events reported, within the scope of the it's powers and in compliance with the provisions of art. 5, Italian Legislative Decree 24/2023.

Specifically, the Supervisory Body or the head of the Internal Audit Office, for reports falling within their respective areas of competence, are responsible for:

- issue a notice of receipt for the report to the whistleblower within **seven days** from the date of receipt;
- liaise with the whistleblower and request additions from the latter, if necessary;
- diligently follow up on the reports received;
- provide feedback to the report within **three months** of the date of acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period following the submission of the report.

The order of priority for examining reports, as well as the timing of the preliminary investigation and subsequent assessments, depend on the type and seriousness of the reported events, the relevance of Burgo Group's interest in protection, also in relation to possible penalties, the complexity of the preliminary investigation and other specific circumstances relating to the report.

The Supervisory Body and the head of the *Internal Audit* Office carry out the investigative activity directly for the reports under their respective competence and, when the nature or complexity of the checks so require, they may avail themselves of the collaboration of persons in charge, internal structures or functions or external consultants to carry out any activity deemed appropriate, including the hearing of the whistleblower and any other persons who may report on the facts. In any case, the analysis of the reports received must respect the principles of impartiality and confidentiality.

During the investigation of the report, the right to confidentiality and anonymity of the whistleblower is guaranteed, unless this is not possible due to the nature of the investigation to be carried out. In the event that other parties intervene in support of the Supervisory Body or the Internal Audit Office, they shall be governed by the same conduct requirements aimed at ensuring the confidentiality of the whistleblower.

In order to assess the validity of the report, the Supervisory Body and the Internal Audit Office request the Personnel & Organisation Department to verify the existence of other disciplinary proceedings (pending or concluded) against the person involved, both as a complainant and as a defendant.

Once the preliminary investigation has been completed, the manager responsible for the whistleblowing channel assesses the documents and information acquired and expresses their opinion on the report: the assessment may consist of a justified statement that the report is groundless or well-founded.

Should the report be well-founded, the Supervisory Body or Internal Audit Office shall prepare a summary report on the investigations conducted and the evidence gathered for reports falling within their respective remit. Depending on the outcome, this report shall be shared with the relevant company departments or structures in order to ensure that any necessary action plans are implemented and measures are taken to protect the Burgo Group.

The results of the investigation are also submitted to the relevant departments and to the Personnel & Organisation Department, which will, if necessary and in consultation with the Company Management, initiate disciplinary proceedings where the conditions for the same are met.

If, following the investigation, the report is found to be well-founded, the Supervisory Body or the Internal Audit Office, depending on the nature of the breach identified, may – in addition to sharing the findings with the above-mentioned departments, bodies and structures – file a complaint with the Judicial Authorities.

SECTION 6: PROTECTION OF THE WHISTLEBLOWER AND THE PERSON INVOLVED

Except in cases where it is possible, following the assessment of the Supervisory Body or the *Internal Audit* Office, if in the case assisted by external professionals for the purpose commissioned by the company, a liability by way of slander and defamation pursuant to the provisions of the Italian Criminal Code or art. 2043 of the Italian Civil Code and in cases where anonymity is not opposable by law (for example criminal, tax or administrative investigations, inspections of supervisory bodies), the identity of the whistleblower is protected in any context subsequent to the report.

Therefore, subject to the above exceptions, the identity of the whistleblower cannot be disclosed to parties not involved in the process, as specified herein, without their express consent.

All those involved in handling reports are required to protect the confidentiality of such information.

Without prejudice to the above, as regards disciplinary proceedings, the identity of the whistleblower may be disclosed to the disciplinary authority and/or the reported person only in cases where:

- the whistleblower has given their express consent;
- knowledge of the identity of the whistleblower is absolutely essential to the defence of the person reported in disciplinary proceedings.

Based on the provisions of art. 3, sub. 4 of Italian Legislative Decree 24/2023, the protection of the whistleblower shall also be applicable:

- when the legal relationship with Burgo Group has not yet commenced, if the information on the breaches was acquired during the selection process or in other pre-contractual stages;
- during the trial period;
- following the dissolution of the legal relationship , if the information on the breaches was acquired during the course of the relationship.

The protection is also extended:

- to facilitators;
- to persons in the same employment context as the whistleblower and to those who are connected to the same by a stable emotional bond or kinship within the fourth degree;
- to the co-workers of the whistleblower who work in the same context and who have a habitual and current relationship with said person;
- to any companies owned by the whistleblower or for which the whistleblower works, as well as to companies operating in the same working environment as the whistleblower.

SECTION 7: DISCRIMINATION PROHIBITED

No form of retaliation or discriminatory or unfair measure, whether direct or indirect, affecting working conditions for reasons directly or indirectly related to the report, is permitted or tolerated against staff who make a report pursuant to this document or who have collaborated in the investigation of the report's validity.

Discriminatory measures refer to unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that creates intolerable working conditions.

Staff who believe they have been discriminated against for reporting a breach of the rules must provide detailed information about the discrimination to the acting Head of the Personnel & Organisation Department.

Burgo Group reserves the right to take appropriate action against anyone who engages in, or threatens to engage in, acts of retaliation against those who have submitted reports in compliance with this procedure, without prejudice to the right of the parties concerned to seek legal protection if the Whistleblower is found to be criminally or civilly liable for making false statements or reports. It is understood that Burgo Group may

take the most appropriate disciplinary and/or legal measures to protect its rights, assets and image against anyone who, in bad faith, has made false, groundless or opportunistic reports and/or for the sole purpose of slandering, defaming or causing harm to the person reported or other persons mentioned in the report.

SECTION 8: LIABILITY OF THE WHISTLEBLOWER

The system does not affect the criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory reporting pursuant to the Criminal Code and art. 2043 of the Italian Civil Code.

Any form of abuse, such as reports that are clearly opportunistic and/or made for the sole purpose of harming the reported person or other individuals, and any other case of misuse or intentional exploitation of the system, shall also be subject to disciplinary action and other appropriate measures.

SECTION 9: PROTECTION OF THE WHISTLEBLOWER AND THE PERSON INVOLVE

Activities related to the management of reports involve the processing of personal data of various data subjects: the whistleblower, person involved, and third parties mentioned in the report.

Based on the provisions of art. 13, Italian Legislative Decree 24/2023, Burgo Group adopts the precautions and measures envisaged by law as regards the processing of personal data[1], as defined by EU Regulation 679/2016 ("GDPR"), carried out as part of the aforementioned reporting management activities.

Firstly, in application of the principle of minimisation, personal data that is clearly not useful for the processing of a specific report will not be collected or, in the event of accidental collection, will be immediately deleted.

Secondly, the exercise of the data subjects' rights referred to in articles 15 to 22 of the GDPR (access to data, rectification, erasure, portability, objection, etc.) is permitted within the limits of the provisions of article 2-undecies of the Data Protection Code (Italian Legislative Decree 196 of 30 June 2003, as subsequently amended by Italian Legislative Decree 51 of 18 May 2018). This provision, in particular, precludes the exercise of the data subject's rights when this could result in "*an effective and tangible prejudice*" to the confidentiality of the identity of the individual who reports breaches of which they have become aware by virtue of their employment relationship or duties they perform, pursuant to Italian Legislative Decree 24/2023. Basically, the need to keep the whistleblower's identity confidential may limit the ability of an third party data subject to request access to personal data concerning them that is mentioned in the report.

Thirdly, as data controller, Burgo Group is required to (i) comply with the general principles envisaged by article 5 of the GDPR, as well as the principles of "privacy by design" and "privacy by default" envisaged by article 25 of the GDPR (ii) to provide the whistleblower and persons involved with the information required by articles 13 and 14 of the GDPR; and (iii) to take appropriate measures to protect the rights and freedoms of the data subjects.

From an operational perspective, in line with the provisions of art. 13, sub. 6 of Italian Legislative Decree 24/2023 Burgo Group has:

- prepared a data protection impact assessment (also known as a "DPIA" pursuant to art. 35 of the GDPR) based on the internal reporting channel used, identifying technical and organisational measures suitable for ensuring a level of security appropriate to the specific risks arising from the processing activities carried out;
- appointed, as data processor pursuant to art. 28 of the GDPR, the external supplier operating on its own behalf in the context of the whistleblowing channel management service via certified e-mail address;
- provided information pursuant to arts. 13 and 14 of the GDPR to all data subjects, making it available in the forms described herein.

[1] Personal data is: "*any information relevant to an identified or identifiable natural person («data subject»): the natural person who can be identified, directly or indirectly, with particular reference to an identifier such as a name, an identification number, location data, an online identifier or one or more characteristic elements of its physical, physiological, genetic, psychic, economic, cultural or social identity*" (art. 4 (1), GDPR).

Internal and external reports and documentation, pursuant to art. 14, Italian Legislative Decree 24/2023, are stored for the time necessary to process and examine the report received and, in any case, for no longer than 5 years from the date of notification of the final outcome of the reporting procedure.