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INTRODUCTION

The whistleblowing And a of the most effective ways To discover there corruption, there fraud, there bad management and others illicit activities that they threaten there public health And there safety, integrity financial, the rights humans And the environment .

Whistleblowing is state introduced in Italy with to legislation specification at the end 2017, with there law n.179 which comprehensively regulated the institution of whistleblowing in the public sector, while also introducing some provisions also applicable to the private sector, limited to organizations with an Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001.

This regulation was subsequently superseded by Legislative Decree no. 24/2023, adopted pursuant to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the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.

Legislative Decree no. 24/2023 introduced a comprehensive and uniform discipline on whistleblowing, extending the scope of application to both the public and private sectors and strengthening the protection measures for whistleblowers.

On November 26, 2025, the National Anti-Corruption Authority (ANAC) approved, with resolution No. 478, the "Guidelines on whistleblowing - internal reporting channels", which this Policy receives and takes into consideration.

The new legislation imposes obligations on public and private organizations, specifically: all public bodies must establish internal procedures for managing reports; the same obligation applies to private sector entities that have an organizational model pursuant to Legislative Decree no. 231/2001 and to all private organizations with at least 50 employees. For public administrations and companies with at least 250 employees, the obligations are effective from July 15, 2023; for private organizations with between 50 and 249 employees, the obligations will be effective from December 17, 2023.

The Organization acknowledges that, as of the date of adoption of this procedure, no company trade union representatives (RSA/RSU) have been established.

Therefore, in accordance with current legislation and the ANAC (National Agency for Civil Protection) guidelines on whistleblowing, No prior consultation with union representatives was conducted. The obligation to ensure adequate information to workers regarding the reporting system adopted remains in place.

WHO CAN REPORT THROUGH THE SYSTEMS INTERIORS FROM REPORT ?

Whistleblowing procedures encourage anyone who, in the context of their work, acquires information about wrongdoing committed by the company or on its behalf to report it.

The purpose of the procedure is to **facilitate the communication of information regarding violations encountered during work activities** . For this purpose, the spectrum of potential whistleblowers is very broad. The procedure is designed to protect these individuals when they report unlawful conduct related to the company.

They can to carry out to report through there procedures the following categories Of subjects:

- ☞ employees
- ☞ collaborators
- ☞ suppliers
- ☞ subcontractors And employees And collaborators of the same
- ☞ free professionals, consultants, workers autonomous
- ☞ volunteers And intern, paid Not paid
- ☞ shareholders or people with function Of administration, direction, surveillance, check or representation



- ☞ former employees, former collaborators or people who no longer hold one of the positions indicated above
- ☞ subjects in the selection or probation phase or whose legal relationship with the organization has not yet begun

The procedure **also protects the identity of facilitators** , the natural persons who assist a reporting person in the reporting process, operating within the same work context .

THAT TYPE FROM ILLEGAL CAN TO BE CONSIDERED IN THE PROCEDURES OF REPORTING?

Within this procedure, any illegal acts that have come to your attention can be reported. context of one's work activity. Qualified suspicions of crimes or other offenses may also be reported. violations of legal provisions or potential risks of committing them.

The reporting person is not required to fully demonstrate the commission of an unlawful act but **the reports must be as detailed as possible** , in order to allow the receiving parties to ascertain the facts communicated. At the same time, they do not invite each other reporting entities to carry out investigative activities that may expose them individually.

Reports may concern **criminal, civil, administrative or accounting offenses** , as well as **violations of EU regulations** .

They do not fall within in the object Of this procedure the reports Of character staff, For example related to the own employment contract, which are regulated by other procedures of the organization.

WHO RECEIVES AND MANAGES THE REPORTS?

The whistleblower manager **receives the reports and talks with the reporting person to clarify And go into detail How much received** . The dialogue with the person reporting also continues during the assessment phases.

The whistleblowing office, after an initial assessment, verifies the reported information, also requesting specific information from other offices and functions within the organization.

The recipient provides periodic feedback to the reporting individual and, upon completion of the investigation, communicates the outcome of the investigation. The outcome communication does not includes references to personal data relating to the reported individual.

Between the possible results That they can to be press releases at the person reporting There THE am:

- ☞ correction Of processes interiors
- ☞ start Of to procedures disciplinary
- ☞ transfer of the results of the activities investigation by the Public Prosecutor's Office (and/or of the Court of
- ☞ accounts in houses Of harm treasury)
- ☞ archiving For lack Of evidence

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TO report that is mistakenly sent to to superior may not be treated as to **whistleblowing report** , as the superior does not have the same confidentiality obligations as the receiving individual.

THE CHANNELS FOR THE REPORTS

AMBRO-SOL SRL provides whistleblowers with various channels for reporting violations pursuant to this procedure. Specifically, reports can be made:

- ☞ in form written
- ☞ in form Oral that is to say by means encounter direct

As regards **reports in written form** (useful instructions for making the best use of this channel are provided below) , in view of the confidential filing of the report by the manager, it is necessary for the report to be placed in two closed envelopes: the first with the data The reporting person's identification details, along with a photocopy of their identification document, must be included; the second must contain the report, so as to separate the reporting person's identification details from the report. Both must then be placed in a third, sealed envelope and sent to the following address:

DR. JOSEPH DUCOLI
Supervisory body P.zza
Medals golden 3/A 25047
Darfo BT (BS)

The report is then subject to confidential registration, through an independent register, by the manager.

For **reports made orally or through a face-to-face meeting** , we invite the reporting person to contact the receiving entity, requesting availability for a telephone conversation at 0364/534760 or, if necessary, a personal meeting. Oral reports are recorded in minutes, and the minutes must be signed by the reporting person for processing.

Received the Lines Guide n. 1.2025 - whistleblowing channels interiors Of report - of 478- November 26, 2025

THE TIMING FROM MANAGEMENT OF REPORTS

Within 7 days, The subject receiving he confirms at the person reporting there socket in load from the report.

Within 3 months of the date of the report, the receiving entity shall communicate to the reporting person a response to the investigation activities carried out to verify the information communicated in the report .

If the allegations in the report are found to be inaccurate or unfounded, or if the report has become irrelevant, the report will be closed and the Reporter will be informed of the outcome. enrolled.

CONFIDENTIALITY AND ANONYMITY

The subject receiving And held to deal with the reports preserving it there confidentiality. The information relating to identity of the subject reporting, of the subject reported And Of Everything is fine other person mentioned in the

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reports are treated according to the principles of confidentiality. Likewise, they are treated in a All information contained in the report is also confidential.

The identity of the reporting person cannot be disclosed without their consent . Knowledge of the reports and related investigation documents is also excluded from the interested parties' right to administrative access.

The only reason for the possible disclosure of the identity of the reporting person may occur in the event that the investigation documents are forwarded to an ordinary or accounting prosecutor's office and knowledge of the same is necessary for the purposes of the right of defense during an ordinary or accounting judicial proceedings at the Court of Auditors.

Confidentiality is guaranteed through a confidential protocol and within organizational processes aimed at minimizing the circulation of information.

Anonymous reports can also be submitted. The receiving entity can decide whether or not to process them. In any case, reports are treated according to the same confidentiality principles. However, in the case of anonymous reports, the receiving entity does not know the identity of the reporting person and could unwittingly expose them during investigations.

THERE MANAGEMENT OF PERSONAL DATE

The reports receipts, the activity Of assessment And the communications Between there person reporting And there is a person recipient are documented and stored in accordance with the confidentiality and date protection .

Reports contain personal data and may be processed and retained only for the time necessary to complete their processing: this time includes analysis, investigation, and communication of the findings, as well as any additional time for possible additional comments. **Under no circumstances will reports be retained for more than 5 years after the outcome of the investigation is communicated to the reporting person.**

Regarding access to personal data, these are known only to the receiving party and, if indicated in a specific organizational document, to the members of the support staff responsible for managing the report.

During the course of the assessment activities, the receiving entity may share with other company functions information that has been previously anonymized and minimized with respect to the specific activities for which they are responsible.

PROTECTIONS AND PROTECTIONS

The person referred to in the report as being responsible for the suspected wrongdoing benefits from identity protection measures similar to those of the reporting person and other persons mentioned in the report.

In addition to **protecting the confidentiality of the identity of the reporting person and the subjects mentioned in the report** , as well as of the content from the same, there exist other forms of protection guaranteed through this procedure.

In fact, the reporting person is guaranteed **protection against any form of retaliation or discrimination that he or she may suffer as a result of making a report** . Retaliation means any action or omission threatened or real, live or indirect, connected or deriving from

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reports Of illicit activities effective or suspicions, That causes or may causes damage physicists, psychological, damage to the person's reputation, economic losses.

Between the possible discrimination they includes:

- ☞ The dismissal, there suspension or measures equivalents;
- ☞ there relegation Of degree or there missed promotion;
- ☞ change of duties, change of workplace, reduction of salary, change of working hours;
- ☞ there suspension from the training or any restriction of access at the same;
- ☞ notes Of merit or references negative;
- ☞ measures disciplinary or other sanction, Also pecuniary;
- ☞ there coercion, intimidation, the harassment or ostracism;
- ☞ there discrimination or to treatment unfavorable;
- ☞ the failure to convert to contract of fixed-term work in a indefinite, where the worker had to legitimate expectation of such conversion;
- ☞ The missed renewal or there resolution anticipated Of to contract to term;
- ☞ damage, including to the person's reputation, economic or financial prejudice, including loss of economic opportunities and income;
- ☞ inclusion in improper lists on the basis of an agreement formal or informal sectoral or industrial, which may result in the person being unable to find employment in the sector in the future;
- ☞ there conclusion anticipated or the cancellation of the contract Of supply Of goods or services;
- ☞ the cancellation Of to license or Of to permit;
- ☞ there request Of submission to investigations psychiatric or doctors;
- ☞ unequal treatment or penalties, even indirect, in terms of remuneration, career advancement, assignment of roles, duties or responsibilities, related to gender;
- ☞ exclusion or limitation from access to training, professional development paths, strategic opportunities or work-life balance tools provided for by company policies;
- ☞ discriminatory behaviors or decisions related to pregnancy, maternity, paternity, leave parental or to the exercise of rights related to parenthood;
- ☞ retaliatory actions, even indirect or covert, against those who report situations of discrimination, harassment, or violations of company policies regarding gender equality.
- ☞ abuse, harassment or sexual harassment, including verbal, physical or psychological, as well as any unwanted behavior that violates the dignity of the person or creates an intimidating, hostile, degrading or humiliating climate.

SANCTIONS

Legislative Decree no. 24/2023 provides for administrative sanctions, which can be imposed by the National Authority Anti-corruption in case of violation of whistleblowing regulations.

The sanctions specifically concern any retaliation against whistleblowers, violations of confidentiality obligations, boycotting a reporting attempt, failure to address a report, or insufficient investigation initiated following it.

Abuses of the reporting system are also punishable, with possible sanctions for anyone who slanders or defames another individual through the procedure.

The administration can proceed disciplinarily against the subjects responsible Of these conducted.

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CHANNELS EXTERIORS

Outside of the internal reporting procedure, the law also allows for reporting external to the National Anti-Corruption Authority.

There person reporting can report externally to the company if have Already carried out to report that has not been followed up, if there are reasonable reasons to believe that an internal report is not being followed up or that it may lead to a risk of retaliation or if there are reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

The methods of reporting to the National Anti-Corruption Authority are available on the dedicated page on the ANAC website: anticorruzione.it/-/whistleblowing .

There are additional conditions under which a reporting person may make a public disclosure: failure to respond to a previously made internal or external report, an imminent or manifest danger to the public interest, reasonable grounds for an internal report not to be processed or that evidence thereof may be destroyed or concealed.

The following template is intended to be to paper guides for the reporter to facilitate transmission through the reporting channel chosen by him

IT IS UNDERSTOOD MAINTAIN RESERVED THERE OWN IDENTITY AND TO TAKE ADVANTAGE OF FROM THE WHAT PROTECTIONS ARE PROVIDED FOR WHISTLEBLOWERS?	☐ YES'	☐ NO
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DATE IDENTIFICATIONS OF THE REPORTING		
SURNAME AND NAME:		REPORT ANONYMOUS ☐
CONTEXT WORKING	SECTOR PUBLIC ☐	SECTOR PRIVATE ☐
OCCUPATION/FUNCTION		
TELEPHONE		
AND- MAIL		

MODALITY FROM REPORT CHANNEL INTERNAL	
FORM WRITTEN ON PLATFORM	☐
OTHER FORM WRITTEN	☐
FORM ORAL TELEPHONE- MESSAGE	☐
FORM ORAL ENCOUNTER DIRECT	☐
MOTIVATION CHOICE FORM	

MODALITA' DI SEGNALAZIONE CANALE ESTERNO -ANAC
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FORM WRITTEN ON PLATFORM	☐
FORM ORAL PHONE - MESSAGE	☐
FORM ORAL ENCOUNTER DIRECT	☐
MOTIVATION CHOICE FORM	

MODALITY FROM REPORT DISCLOSURE PUBLIC

SUPPORT PRESS	☐
SUPPORT TV	☐
INTERNET	☐
MOTIVATION CHOICE FORM	

REPORT CONDUCT

THE DONE AND REFERENCED TO	
1-Illicit acts administrative, accountants, civilians or penalties	☐
2-Conduits illicit relevant to the senses of the Legislative Decree n.231/01 or violations of the models Of organization And management	☐
3-Illicit acts That they return in the context Of application of the acts of the Union European or national	☐
4- Acts or omissions that harm financial interests of the Union Of which to the Art. 325 of the Treaty on the functioning of the Union European specified In the right derivative relevant European Union	☐
5-Acts or omissions concerning the market internal, Of referred to in Art. 26, paragraph 2, of the Treaty on the functioning of the European Union, including breaches of rules of the European Union on competition and aid Of State, as well as violations concerning The market internally connected to acts that violate the rules in matters of tax on company or the The mechanisms which end And obtain an advantage tax which defeats the purpose or object of the applicable legislation on tax on companies	☐
6-Acts or behaviors That they nullify the object or the purpose from the provisions Of which to the acts of the Union in the sectors indicated in numbers 3, 4 and 5	☐
Date of the event	
Place of the event	
Subject(s) That has/have clerk The Done	
Area/function corporate	
Possible subjects private individuals involved	
Possible businesses involved	
Possible public officers or pa involved	
Mode with which And came to knowledge dl Done	
Possible others subjects That they can report on the Done (name, surname, qualification, contact details)	
Amount of the payment or other utility/benefit	

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Circumstances objective Of violence or threat
Other

DESCRIPTION OF THE DONE

THE DONE AND ILLEGAL WHY: <i>(tick out a or more boxes)</i>	☐ AND criminally relevant ☐ Viola there Politics corporate, The Code Ethical or other provisions punishable in disciplinary path ☐ Brings a harm patrimonial to the Organization ☐ Brings a harm Of image to the Organization ☐ Viola the rules environmental And Of safety on the Work ☐ It constitutes a case Of mismanagement from the resources ☐ It involves a discrimination in the comparisons of the reporting ☐ Other, specify_____
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NB Attach, beyond to the present module, the possible documentation to outfit.
 The user agrees to the treatment of the date personal indicated In the present module

Date And place	Signature of the Reporting