

## Protection from retaliatory acts

The reporter, and any third parties connected with them, may not be subjected to retaliatory measures, including attempts or threats of such measures, directly or indirectly resulting from the report, either during the report management process or thereafter. Specifically, where the reporter is employed by the Company, except in cases of liability for libel or slander or cases of reporting (**whether** internal or external) or public disclosure made in bad faith or with malice or gross negligence, the use of any discriminatory, disciplinary and/or managerial retaliatory sanctions or measures, whether direct or indirect, for reasons directly or indirectly related to the reporting or public disclosure, is expressly prohibited.

By way of example, retaliation is taken to mean (pursuant to Article 17, paragraph 4 of Legislative Decree No. 24/2023):

- dismissal, suspension or equivalent measures;
- demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- the suspension of training or restriction of access to it;
- negative recommendation letters or references;
- the application of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract where the employee had a legitimate expectation that such a conversion would be effected;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on lists constituted on the basis of a

formal or informal sector or industry agreement, which may prevent the person finding future employment in the sector or industry;

- early termination or cancellation of the contract to provide of goods or services;
- the cancellation of a licence or permit;
- the request that the reporter undergo psychiatric tests.

Decree No. 24/2023 provides for forms of protection for the whistleblower and other subjects indicated by the Decree who have suffered retaliatory measures as a result of the report. Specifically, alleged retaliation may be reported to ANAC for investigation.