

Whistleblowing Procedure

(drawn up in accordance with Italian Legislative Decree 231/2001 as amended, Italian Legislative Decree 24/2023, ISO 37001:2025 and Italian ANAC Guidelines no. 1/2025)

1. Premise and purpose

Archiva S.r.l. (the "Company") proposes itself as a strategic partner for the management of content relating to business documents and, therefore, takes care of the simplification of information flows, making their transmission complete, fast, available, but without any concession in terms of security, which must always be guaranteed.

It fosters and promotes a corporate culture based on fairness, equity, integrity, loyalty and professional rigour, which are essential in order to maintain the Company's reputation, preventing the commission of unlawful acts, while ensuring a working environment in which employees can serenely report any unlawful conduct, allowing a path of transparency and compliance with adequate ethical standards. These values permeate both internal relations - including with corporate governance - and relations with external parties.

For this reason, the Company has intended to adopt this procedure ("Whistleblowing Procedure") to define adequate communication channels for the receipt, analysis and processing of reports of possible unlawful conduct or conduct that harms the public interest or the integrity of the Company pursuant to the latest provisions of Legislative Decree 24/2023, as well as Legislative Decree 231/2001 and ISO 37001:2025.

The Procedure also takes into account the indications provided by ANAC in the Guidelines adopted on the subject with Resolution no. 311 of 12 July 2023 and related insights and annexes, as well as the ANAC Guidelines no. 1/2025 on whistleblowing on internal reporting channels, approved with Resolution no. 478 of 26 November 2025.

The Company prohibits and stigmatizes any act of retaliation or discrimination, direct or indirect, against anyone who reports potential unlawful conduct in good faith, for reasons directly or indirectly related to the report, providing appropriate disciplinary sanctions against those who violate the whistleblower's protection measures. At the same time, the Company undertakes to adopt appropriate sanctioning measures against those who make reports that prove to be unfounded with intent or gross negligence.

The identity of whistleblowers must always be kept confidential and they must not incur any liability, be it civil, criminal, administrative or labor, for having reported possible unlawful acts in good faith through the channels provided for this purpose.

The Company ensures, by a specific Whistleblowing Manager as better described below, the constant alignment between the reporting channels and the related methods of use described in this Whistleblowing Procedure and the contents published in the "Whistleblowing" section of its institutional website, ensuring that any subsequent changes to the Procedure are promptly incorporated into the published content.

2. Recipients of the Procedure and corporate functions involved

The recipients of the Whistleblowing Procedure ("Recipients of the Procedure") include:

- a. all employees and collaborators of the Company;

- b. self-employed workers, freelancers, consultants, volunteers, trainees, who carry out their activities at the Company;
- c. people with administrative, management, control, supervisory or representative functions, as well as non-executive members of the Company's corporate bodies;
- d. those who report violations of the restrictive measures (sanctions) adopted by the European Union pursuant to Legislative Decree no. 211 of 30 December 2025 ("Sanctions Decree");
- e. in general, all those who, although external to the Company, operate directly or indirectly on behalf of the same.

The protections provided for in this Procedure also apply to "Other Protected Parties", as defined below in paragraph 7.2.1.

The Whistleblowing Manager is the internal entity identified by the Company and equipped with the requirements of autonomy, impartiality, independence and specific training in whistleblowing and personal data protection, required by art. 4, paragraph 2, Legislative Decree 24/2023.

The Whistleblowing Manager is the person in charge of collecting whistleblowing reports, issuing the relevant acknowledgement of receipt, as well as following up on the reports themselves, including through the preliminary examination of the same, ensuring the confidentiality of all information concerning the whistleblower, the persons mentioned in the report and the subject of the report, in order to prevent potential retaliatory acts of any kind, all in accordance with Legislative Decree 24/2023 and the aforementioned legislation. He keeps the whistleblower updated on the progress of the internal investigation and provides him with feedback on the matter; he also carries out the reporting according to the provisions contained in this Whistleblowing Procedure.

If the Whistleblowing Manager finds itself in a situation of conflict of interest with respect to a specific report (for example, because it coincides with the whistleblower, with the person involved, or is in one of the relevant typical or atypical conflict situations), the management of the same is entrusted to the substitute identified by the Company, who possesses the same requirements of autonomy and independence. In the absence of an available substitute, the whistleblower may contact the external channel referred to in paragraph 6 below. These rules implement the requirements on the identification, management and mitigation of conflicts of interest strengthened by the ISO 37001:2025 standard.

3. General principles

The following general principles, explained in more detail below, govern the Company's handling of whistleblowing reports:

- prohibition of retaliatory or discriminatory acts against the whistleblower;
- prohibition of making manifestly unfounded and/or defamatory reports;
- duty of independence and professionalism in the management of reports;
- protection of the identity of the whistleblower and confidentiality of information.

4. Procedure

4.1 Reporting

4.1.1 Subject of the report

The Recipients of the Procedure are encouraged to make reports by indicating information, including well-founded suspicions, concerning actual or potential violations that have occurred or are very likely to occur, within the Company's organization and business activities and that concern conduct that:

- are not in line with the values, the Code of Ethics, the Organisational Model, the Management System for the Prevention of Corruption adopted by the Company pursuant to the ISO 37001:2025 standard and the procedural documentation adopted;
- do not comply with the laws applicable to the Company's activity (both nationally and EU);
- could significantly harm the interests of the Company.

The following are examples of potential facts or actions to report:

- the health or safety of an individual has been, is or may be endangered; or
- a corrupt practice has occurred or is likely to occur or has occurred; or
- another type of offence has been committed, is in progress or may be committed; or
- an infringement affecting the financial interests of the European Union has occurred or is likely to occur (Article 325 TFEU); or
- an infringement relating to the internal market (Article 26(2) TFEU), including infringements of competition, State aid and corporate tax, has occurred, or is likely to occur or has occurred; or
- a violation of restrictive measures (sanctions) adopted by the European Union has occurred, is in progress or may occur; or
- any actual, potential or apparent conflicts of interest occur that are not declared or adequately managed; or
- An issue that falls under any of the above points has been or is likely to be deliberately concealed.

For a further example of the regulatory violations that may be reported, please refer to what is indicated in point 2.1 of the ANAC Guidelines - resolution no. 311/2023 and point 1.2 of the Confindustria Operational Guide.

Reports must be made in a disinterested manner and in good faith: the sending of reports made for the sole purpose of retaliation or intimidation or unfounded reports made with intent or gross negligence is sanctioned. In particular, the sending of any communication that proves to be groundless based on objective elements and that is, again based on objective elements, made for the sole purpose of causing unjust damage to the person reported, is sanctioned.

The report must not concern complaints of a personal nature (i.e. that concern exclusively the individual employment relationships of the whistleblower or the employment relationship with hierarchically superior figures) and must not be used for purely personal purposes.

In addition, the report must not concern clearly unfounded news, information that is already totally in the public domain, as well as information acquired only based on rumors or unreliable rumors.

Similarly, mere irregularities in the management or organisation of the activity, such as situations in which improper conduct is found by an employee who, also in order to take care of his or her own interest or that of third parties, takes or contributes to the adoption of a decision that deviates from the impartial care of the Company's interest, are not subject to reporting. However, irregularities may constitute those "concrete elements" (symptomatic

indicators) such as to make the whistleblower reasonably believe that one of the violations subject to potential reporting could be committed.

Regardless of whether a report is submitted, the Recipients of the Procedure may contact the Whistleblowing Manager or the Compliance Function for the Prevention of Corruption (if competent in the subject) for confidential advice on how to deal with a situation that could constitute a violation to be reported.

4.1.2 How to draw up the report

The report must provide all the useful elements so that the competent parties can carry out the necessary checks to assess its validity.

To this end, the report, sufficiently detailed, must, as far as possible, be made by providing the following information, together with any supporting documentation:

- a clear and complete description of the conduct, including omission, subject to reporting;
- the circumstances of time and place in which the reported facts were committed;
- the personal details or other elements (e.g. position held, Function/Area to which they belong) that allow the identification of the person who carried out the reported facts;
- any third parties involved or potentially damaged;
- the indication of any other subjects who can report on the facts subject to reporting;
- any other information that can provide useful feedback on the existence of the reported facts.

Any reports made by omitting one or more of the elements indicated above will be taken into consideration where they are sufficiently detailed to allow an effective verification activity, if necessary through dialogue with the whistleblower and/or with the third parties indicated in the report.

In particular, anonymous reports, i.e. without elements that allow their author to be identified, are permitted. However, they limit the possibility for the Company to carry out an effective verification of what has been reported, as it is less easy to establish an information channel with the whistleblower. They will therefore only be taken into consideration if they are adequately detailed and detailed and relate to potential offences or irregularities assessed as serious. Among the relevant factors for assessing anonymous reporting, the credibility of the facts represented and the possibility of verifying the veracity of the violation from reliable sources will be considered.

Anonymous reports are acquired as a priority through the IT platform referred to in paragraph 4.2 below, which ensures the assignment of a confidential identification code (Key Code), known only to the whistleblower, suitable for allowing confidential dialogue with the Whistleblowing Manager while maintaining anonymity, in accordance with the provisions of Legislative Decree 24/2023, ANAC Guidelines no. 1/2025 (§ 2.2) and the IT security requirements introduced by ISO 37001:2025 (clause 8.9).

Furthermore, the anonymous nature of the report does not allow the provisions of this Procedure to be applied in relation to protection from retaliatory acts, as it is not possible to link the (hypothetically) retaliatory fact with the report. It is understood that, if the subject, initially anonymous, subsequently reveals their identity, they will enjoy the protections provided for by this Procedure with reference to the prohibition of retaliatory acts.

The anonymous whistleblower, subsequently identified, who believes they have been the victim of retaliatory conduct following a report made previously, shall be subject to the protection measures provided for in paragraph 7 below.

4.2 Reporting channels

The report can be made by:

- **Online platform:** privileged channel for reports from inside or outside the organisation, accessible through the Company's website in the "Whistleblowing" section. The platform guarantees the encryption of data at rest, the confidential management of reports, including anonymous reports, by means of Key Codes and the non-traceability of access by those connecting from the Company's internal data network, in accordance with the IT security measures required by the ISO 37001:2025 standard (clause 8.9) to protect the confidentiality, anonymity and integrity of data;
- **Filing for analogue documentation,** for reports from within the organisation;
- **Registered mail with return receipt,** for reports from inside or outside the organization, addressed to the Reports Manager at the Company's registered office;
- **Orally,** by requesting a direct meeting with the Whistleblowing Manager, to be submitted in the manner indicated in the "Whistleblowing" section of the Company's website. The meeting must be scheduled within a period of 30 days from the request. The utmost confidentiality of the meeting will be guaranteed.

The contact details and operating procedures for accessing the channels indicated above are constantly kept aligned, by the Whistleblowing Manager, between this Whistleblowing Procedure and the "Whistleblowing" section of the Company's institutional website.

If the report is submitted to a person other than the one identified above (e.g. to the hierarchical superior) and/or through channels other than those indicated in this paragraph, the person receiving the report invites the whistleblower to forward the report in the manner provided for in this Whistleblowing Procedure, informing them that only reports submitted in accordance with the provisions of the Whistleblowing Procedure will be considered Protected Reports. If, however, the whistleblower expressly declares that they wish to benefit from the whistleblowing protections provided for by law or by this procedure or this desire can be inferred from the report, the report must be transmitted, within 7 days of its receipt, to the Whistleblowing Manager, giving simultaneous notice of the transmission to the reporting person.

4.3 The subjects responsible for receiving and managing reports

The recipient of the reports is the Whistleblowing Manager, who has the necessary whistleblowing skills and is trained in this regard. The Company ensures that the Whistleblowing Manager is a trained person with qualified professional experience in legal and compliance matters.

If there is a potential conflict of interest for the Whistleblowing Manager with respect to a specific report, the management of the same is entrusted to the substitute identified by the Company (see paragraph 2). In the absence of an available substitute, external reporting may also be carried out, as indicated in paragraph 6.

4.4 Verification of the content of the reports

Within 7 days of receipt of the report, the Whistleblowing Manager shall provide feedback to the whistleblower on the taking charge of the report. Within three months from the date of the acknowledgement of receipt of the report (or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report), the whistleblower must be provided with feedback on the conduct of the investigation and its conclusion, ensuring that the content of such feedback does not prejudice any actions taken by the Company following the investigation and/or any ongoing investigations carried out by Public Authorities on the same facts.

The Whistleblowing Manager shall first verify the relevance and appearance of validity of the report, possibly with the help of an external legal advisor, bound by the commitment to confidentiality of the activities carried out.

Then, they register the report by means of an identification code/name, ensuring the traceability and correct archiving of the documentation even in the subsequent phases.

The Whistleblowing Manager classifies the reports into:

- **Non-relevant reports:** in this case, it will inform the whistleblower, directing him, if necessary, to other company functions (e.g. human resources) to address the issues raised, and file the report;
- **Bad faith report:** will forward the report to the Human Resources Manager, so that he can evaluate the initiation of any disciplinary proceedings;
- **Detailed reports:** if the Whistleblowing Manager considers that there is sufficient evidence of potentially unlawful behaviour, such as to allow the start of an investigation, they begin the investigation phase.

The assessment phase takes the form of carrying out targeted checks on the reports, which make it possible to identify, analyse and evaluate the elements confirming the validity of the reported facts. To this end, the Whistleblowing Manager may carry out any activity deemed appropriate, including the personal hearing of the whistleblower and any other parties who may report on the reported facts. The reported person – or in any case involved in the reported violation – may be heard if deemed appropriate by the Whistleblowing Manager.

During the investigation phase, the Whistleblowing Manager may decide to use, if necessary, the help of external professionals, who are also bound by the same confidentiality duties described below.

The Whistleblowing Manager:

- must ensure full compliance with confidentiality requirements, as set out in Section 7 below;
- must ensure that the verification is carried out in a fair and impartial manner; this implies that each person involved in the investigation must be informed – once the investigation has been completed – of the statements made and the evidence acquired against them and that cross-examination is guaranteed;
- may avail themselves of the support of technical consultants (such as, for example, external professionals or specialists within the Company) on matters that do not fall within their specific competence.

The information collected during the audit must be handled with the utmost confidentiality and kept within the scope of the parties involved in the audit activities.

The reported person has the right to be informed of the report concerning them exclusively in the context of any proceedings initiated against them following the conclusion of the handling of the report and in the event that this procedure is based in whole or in part on the report.

4.5 Outcome of the investigation

The assessment phase can end with:

- negative outcome: in this case, the report is filed;
- positive outcome: in this case, the Whistleblowing Manager transmits the report to the competent body/function for follow-up, identified on the basis of the nature of the violation.

The report must:

- summarize the process of the investigation;
- explain the conclusions reached, providing any supporting documentation;
- provide recommendations and suggest actions to be taken in relation to the violations found, on a disciplinary and compliance level.

The steering body may be involved if profiles of competence are identified.

5. Reporting

The Whistleblowing Manager periodically sends updates on the reports received and the status of the assessment activity to the Board of Directors.

The Whistleblowing Manager shall also transmit to the Supervisory Body, at least once a year and upon the occurrence of significant events, a summary and anonymised information flow relating to the reports handled, the results of the investigations and any violations of the Organisational Model found, in order to allow the Supervisory Body to exercise its supervisory duties pursuant to art. 6, paragraph 2, letter d), Legislative Decree 231/2001, in full compliance with the confidentiality of the identity of the whistleblower. The flow of information to the Board of Directors and to the Supervisory Body is in any case made in aggregate and anonymised form and takes place in compliance with the principles of confidentiality and protection of the whistleblower referred to in paragraph 7.2.

When the report relates to an attempted, alleged or actual act of corruption, or a violation or deficiency of the Corruption Prevention Management System, the Whistleblowing Manager shall also report the status and results of the investigation to the Corruption Prevention Compliance Function, in the manner appropriate to preserve the confidentiality referred to in paragraph 7.2.

6. External Reporting

In the event that the whistleblower:

- has already made an internal report and this has not been followed up within the terms set out in this Procedure; or
- has reasonable grounds to believe that if they make an internal report, it would not be followed up effectively or that the report could entail a risk of retaliation; or
- has reasonable grounds to believe that the breach may represent an imminent or obvious danger to the public interest;

may make an external report ("External Report") to ANAC according to the channels specifically set up by the latter. Anyone who makes an External Report will be protected in accordance with the provisions of this Procedure.

The report can be made in written form, through the IT platforms or other means implemented by ANAC, or orally, through the telephone line and/or the recorded voice messaging system implemented by ANAC itself. ANAC must guarantee the utmost confidentiality of the identity of the whistleblower, the person involved and the person otherwise mentioned in the report, as well as the content of the report and the related documentation.

7. Protection and liability of the whistleblower

7.1 Protected reporting

For the protection set out in this Procedure to be guaranteed, the report must be a so-called protected report. A protected report is an internal or external report of information, made in writing or in any format provided for by the Whistleblowing Procedure ("Protected Report").

In the event that an internal or external anonymous report is made in accordance with the procedures set out in this Procedure and subsequently the whistleblower is identified and suffers retaliation, the whistleblower may still benefit from the protection provided for by this Procedure and by applicable law (in particular, by Legislative Decree 24/2023).

A report is a Protected Report if the whistleblower:

- had reasonable grounds to believe that the information about the reported violations was true at the time of reporting; and
- has reported internally (in accordance with Section 4 of this Policy) or externally (in accordance with Section 6 of this Policy) or made a public disclosure.

The protections afforded by this Procedure and applicable law do not apply to a whistleblower who knowingly discloses information that they know or should reasonably know to be false.

In the event that a whistleblower has made an internal or external report in good faith, and it appears that the whistleblower has been wrong about its scope, or that any perceived threat to the public interest on which the report was based has not materialized, or that the person who made the report has not fully complied with the procedural requirements set forth in this Procedure, such whistleblower will still be afforded the protections provided by this Procedure.

7.2 Confidentiality and prohibition of retaliatory and/or discriminatory acts

The Company guarantees the utmost confidentiality on the identity of the whistleblower, the reported person and the persons otherwise indicated in the report, as well as on the content of the report and the related documentation, using, to this end, criteria and methods of communication suitable for protecting the identity and integrity of the whistleblowers and the persons mentioned in the reports, also in order to ensure that the person making the report is not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties unrelated to the report management process governed by this procedure.

With the exception of cases in which criminal or civil liability of the reporting party can be established and in cases in which anonymity cannot be enforced by law (by way of example, criminal, tax or administrative investigations, inspections by control bodies, etc.), the identity of the reporting party is protected in all contexts subsequent to the report.

Therefore, subject to the exceptions set out above, the identity of the whistleblower may not be revealed without the whistleblower's express consent and all those who receive or are involved in the handling of the report are required to protect the confidentiality of such information.

Violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by law.

The same confidentiality requirements also apply to people involved/mentioned in the report.

Whistleblowers in good faith will be guaranteed against any form of retaliation, discrimination or penalization, without prejudice to any other form of protection provided by law.

Retaliation means any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report and which causes or may cause the reporting person, directly or indirectly, unjust damage, i.e. unjustified damage as an effect caused directly or indirectly by the retaliation and inherent in the content of the retaliation itself.

Whistleblowers who believe they have been retaliated as a result of a report made previously may notify ANAC of any form of retaliation they believe they have suffered.

The aforementioned protections apply to the whistleblower when:

- at the time of the report, it had reasonable grounds to believe that the information on the reported violations was true and fell within the objective scope of this procedure;
- the report has been made in accordance with the provisions of this Procedure.

These protections also apply if the report takes place:

- when the employment relationship has not yet begun, if information on violations has been acquired during the selection process or in other pre-contractual phases;
- during the probationary period;
- after the termination of the legal relationship, if information on violations was acquired during the course of the relationship itself.

7.2.1 Other protected entities

In addition to the protection granted to the whistleblower, the above protection measures are also aimed at "Other Protected Parties", namely:

- facilitators (i.e. those who assist the whistleblower in the reporting process, operating in the same work context and whose assistance must be kept confidential);
- people who are in the same work context as the whistleblower and who are linked to them by a stable emotional or family relationship within the fourth degree;
- the reporter's colleagues who work in the same work context as them and who have a regular and current relationship with them;
- entities owned by the whistleblower, as well as entities operating in the same working context as the whistleblower.

7.3 Responsibilities of the whistleblower

As mentioned above, disciplinary sanctions may be applied to the whistleblower who makes reports with intent or gross negligence, in accordance with applicable labor regulations.

Any forms of abuse of whistleblowing, such as blatantly opportunistic, slanderous or defamatory reports and/or reports made for the sole purpose of damaging the reported person or other subjects, as well as any other hypothesis of improper use or intentional instrumentalization of whistleblowing channels, are also subject to disciplinary sanctions and/or liability pursuant to current legislation.

8. Communication and publication of the Procedure

The Whistleblowing Procedure is communicated to all Recipients of the Procedure with publication in a dedicated section of the Company's website.

The Whistleblowing Manager is responsible for verifying consistency between the reporting channels and methods described here and what is published in the "Whistleblowing" section of the Company's institutional website, to ensure constant alignment.

9. Storage

The documentation used to carry out the activities (even in the case of non-relevant reports) must be archived, by the Reports Manager, in a special archive.

The reports and the related documentation will be kept for the time necessary to process the report and, subsequently, no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations provided for by the regulations in force on the subject.

When, at the request of the whistleblower, the report is made orally in a direct meeting with the staff in charge, it, with the consent of the whistleblower, is documented by the staff in charge by recording on a device suitable for storage and listening or by taking minutes. In the case of minutes, the whistleblower may verify, correct and confirm the minutes of the meeting on which his or her signature must be affixed.

In the reporting file, personal data that is not manifestly relevant to the processing of a specific report will not be collected or, if accidentally collected, will be deleted without undue delay.

Personal data – including special categories of data and judicial data – communicated in the context of the report will be processed in accordance with the provisions of the European Regulation 2016/679 on the Protection of Personal Data ("GDPR") and according to the relevant company policies.