

**WRONGDOING REPORTING SYSTEM
"WHISTLEBLOWING"**

1. INTRODUCTION

PRAEMIA REIM ITALY SGR S.P.A. - VIA PALESTRO 6 - 20121 MILAN - P. IVA 09273270968 (hereinafter referred to as "SGR" or "Company") operates within a framework of fair competition with honesty, integrity, fairness and good faith; respecting the legitimate interests of shareholders, employees, customers, business and financial partners; as well as the community and local communities in which it is present with its activities.

It, in particular, promotes *SOCIAL* Responsibility-understood as the integration of social and environmental concerns within its strategic vision-by disclosing what has been done in this regard in its periodic reports.

Safety and Health Protection of Workers, as well as Environment, Quality, Internationality and Customer Orientation are the core values at the basis of **PRAEMIA REIM ITALY SGR S.P.A.**'s *modus operandi*: on them the SGR bases and promotes its relationship of trust with all its Stakeholders, i.e., its stakeholders, such as shareholders, employees, suppliers, customers.

All those who work or operate in Italy and abroad on behalf of or in favor of **PRAEMIA REIM ITALY SGR S.P.A.**, or who have business relations with it, without distinction or exception, are called upon to observe and have observed these principles within the scope of their functions and responsibilities. In no way may the belief that they are acting in the interest or to the advantage of the Company justify the adoption of conduct contrary to these principles.

PRAEMIA REIM ITALY SGR S.P.A. eschews and condemns the use of illegitimate or otherwise improper conduct in order to achieve the economic objectives it has set for itself, which are pursued exclusively through the excellence of its *performance* in terms of innovation, quality, economic, social and environmental sustainability, and confirms its commitment through a constant strengthening of the degree of integrity and transparency in its internal behavior so as to positively affect the Company's reputation in the contexts in which it operates.

2. PURPOSE AND TARGET AUDIENCE

For these reasons, a procedure for reporting wrongdoing (so-called *whistleblowing*) has been implemented, thanks to which it is possible to notify the Company of any wrongdoing (facts or actions) or behavior that is not in line with the Code of Conduct, the 231/2001 Organizational Model, the Anti-Corruption Policy, the Code of Ethics for Suppliers, or the corporate policies and procedures adopted by the Company, members of the Company's Bodies, Department Managers, as well as employees, external collaborators, suppliers and customers.

3. SIGNALING SYSTEMS

The report can be conveyed with or without registration and, therefore, also anonymously, through the online Platform at: <https://praemiareim.comunicazioneilleciti.it>. In either case, communications between the reporter and the Reporting Management Body will be totally confidential, subject to legal exceptions.

Reporting can also be done orally by sending a voice communication previously recorded or to be recorded (with a minimum of 10 seconds) directly to the aforementioned platform, which will alter the timbre of the reporter's voice.

It is also possible to send a report by regular mail, to the address of the Company by inserting it in a sealed envelope, and introducing this into an additional envelope on which to write CONFIDENTIAL - REPORTING MANAGEMENT BODY, using the "TEMPLATE FOR REPORTING WRONGDOING" in the appendix.

4. SIGNAL

Reporting can be done at any time and can refer to events that have happened or are in progress. Examples, which are not exhaustive, of possible reports include:

- Conflict-of-interest situations deemed to be unknown to the Company;
- Corrupt acts of third parties toward employees or by employees toward third parties;
- real and persistent abuse of power, corruption, fraud, theft, and other misconduct;
- Violation of policy or the Code of Ethics;
- risks of crimes on financial services, products and markets and prevention of money laundering and terrorist financing;
- safety and compliance of products, including in relation to health risk;
- Safety in the rail, road, and maritime transportation sectors;
- practices that endanger the health and safety of workers or cause environmental damage;
- Misuse of corporate assets;
- Intentional communication of false information to public authorities, media and/or press organs;
- Unlawful dissemination of personal data: privacy and data protection and security of digital networks and information systems.

Reports should always be adequately circumstantiated in order to allow due verification of the facts highlighted, even regardless of the identification of the person responsible. The report is circumstantiated when the author's narration, of facts, events or circumstances that constitute the founding elements of the alleged wrongdoing is made with a sufficient degree of detail to allow the identification of useful or decisive elements for the purposes of verifying the merits of the report itself (e.g., type of wrongdoing committed, reference period, value, causes and purposes of the wrongdoing, areas and persons concerned or involved). If available, the inclusion of useful documents/evidence to support what has been stated is appreciated. Therefore, reports lacking any substantial evidence to support them, excessively vague or unsubstantiated will not be considered.

Abuse or use of the tool in bad faith, such as to report events already known to the reporter to be unfounded,

purely personal matters, or reports with obvious defamatory or libelous content, will not be considered.

If there is any doubt about the interpretation of events or situations that could represent a corrupt act, the Reporting Management Body of **PRAEMIA REIM ITALY SGR S.P.A.** can be contacted.

5. REPORTING MANAGEMENT

The company entrusts a **monocratic Whistleblower Management Body (in this case the Monocratic SUPERVISORY BOARD)** with the fulfillment of all that is necessary to follow up on the report of the wrongdoing; **this is composed of a professional from outside the company, officially appointed and appropriately competent.**

The aforementioned Body receives exclusively, through the channels described above, reports of alleged violations and conduct not in line with the Code of Conduct, Organizational Model 231/2001, Supplier Code of Ethics, or company policies and procedures adopted by the SGR.

The Reporting Management Body evaluates the reports received by it to decide whether:

- Put the report into processing by promoting insights;
- Forward the report to the relevant corporate functions requesting feedback on the actions taken;
- proceed to dismiss the report (rejection), adequately justifying the choice made in line with the criteria mentioned in Section 4 "Reporting."

If it deems it appropriate and the reporting modality allows, it may question both the reporter to obtain more information and the alleged perpetrator, and also initiate any inquiries and investigations that are necessary to ascertain the merits of the report.

The use of the IT platform not only enables the Reporting Management Body to dialogue (including anonymously) with the reporter, but also allows the reporter to check the status and outcome of the report at any time through access credentials.

If - on the basis of the checks carried out - the Reporting Management Body detects a violation of the rules of conduct and relevant policies and procedures, it reports the disciplinary offence to the Company for appropriate decisions on the basis of what is defined in the 231/2001 Organizational Model, and this is regardless of the action independent of whether criminal proceedings are instituted against individuals or administrative proceedings against the Company pursuant to Legislative Decree 231/01.

In all cases, if the checks carried out reveal that there has been a violation of legal regulations, the Reporting Management Body shall inform the Company so that it may promote the consequent initiatives, including reporting to the competent Judicial Authority.

Finally, the Reporting Management Body documents and archives the reports, the decisions made and the documentation supporting the checks carried out in compliance with the principle of confidentiality of the data and information contained therein, as well as with the regulatory provisions on the processing of personal data.

6. PROTECTION OF THE REPORTER

The member(s) of the Reporting Management Body - subject to legal obligations - shall ensure the confidentiality of sources and information they come into possession of.



PRAEMIA REIM ITALY SGR S.P.A. does not carry out retaliatory actions (sanctions, exclusion from supplies, suspension, etc.) nor does it discriminate in any way in the professional sphere against resources (suppliers - customers) who have carried out in good faith actions aimed at reporting events or situations referred to in Point 4.

Protections may not be afforded in cases where the reporter has acted in bad faith (e.g., by making false or defamatory accusations) or has aided and abetted unlawful conduct.