

FAQ WHISTLEBLOWING

WHO CAN REPORT?

- Employees, self-employed workers, partnership holders, volunteers and trainees, including unpaid ones, who carry out their work activities at **PRAEMIAREIM.IT** (hereinafter also the "Organization").
- Workers or collaborators during the probationary period.
- Workers or contractors who work for entities that provide goods or services or perform works for third parties.
- Freelancers and consultants who serve the Organization.
- Shareholders and persons in the Organization with functions of administration, direction, control, supervision or representation.
- Persons whose employment relationship has not yet begun, in cases where information regarding the violation was acquired during the selection process or in the pre-contractual stages.
- Reporting persons if, after the termination of employment, information about violations was acquired during the course of the employment relationship.

WHEN CAN YOU SUBMIT A REPORT?

All of the aforementioned individuals shall report information on violations they have become aware of within their work context.

Reports can also be made:

- a) when the legal relationship has not yet begun, if information about violations was acquired during the selection process or other pre-contractual stages;
- b) During the probationary period;
- c) after the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship.

WHAT CAN YOU REPORT?

Information on violations having to do with facts (of any nature, including mere omissions) referable to persons of the Organization or third parties, which may integrate:

1. violations of internal company regulations and/or in any case likely to cause damage or harm, even if only to the image or reputation of **PRAEMIAREIM.IT**:
 - real and persistent abuse of power, corruption, fraud, theft, and other misconduct;
 - Violation of internal policies or code of ethics;
 - risks of crimes on financial services, products and markets and prevention of riciclage and financing of terrorism;
 - safety and compliance of products, including in relation to the risk to sahealth;
 - Safety in the rail, road, and maritime transportation sectors;
 - practices that endanger the health and safety of workers or cause environmental damage;
 - Conflict-of-interest situations deemed to be unknown to the company;
 - Corrupt acts of third parties toward employees or by employees toward third parties; fraud;
 - Misuse of corporate assets;

- Intentional communication of false information to Public Administrations;
 - Unlawful dissemination of personal data: protection of privacy and personal data and security of digital networks and information systems;
2. offenses that fall within the scope of European Union acts and national provisions implementing them;
 3. Illegal conduct relevant under Legislative Decree No. 23 of June 8, 2001;
 4. acts or omissions concerning the internal market (by way of example: competition and state aid violations).

Reports must relate to facts of which the reporter has knowledge, the reporter having reasonable grounds to believe that the information reported is true at the time of reporting. The report must be made in a timely manner with respect to the knowledge of the facts so as to make it concretely possible to verify them.

HOW CAN YOU SUBMIT A REPORT?

PRAEMIA REIM ITALY SGR S.P.A. provides the following transmission channels:

- **IT platform:** accessible from <https://praemiareim.comunicazioneille-citi.it>. This channel is to be considered preferable as it is better able to guarantee the confidentiality of the reporter's identity and adequate information security measures;
- **Ordinary mail:** to the address of the Organization by inserting it in a sealed envelope, and introducing this in an additional envelope on which to write "CONFIDENTIAL TO THE SUPERVISORY BODY EX D.LGS. 231/01."
- **Verbally:** by sending a voice communication previously recorded or to be recorded (with a minimum of 10 seconds) directly to the aforementioned computer platform, which will alter the timbre of the reporter's voice;
- **Oral interview:** by requesting a face-to-face meeting in person or remotely with the recipient of the report using, at its discretion, one of the two previous written channels for sending only the aforementioned meeting request.

WHY SHOULD YOU MAKE A REPORT?

Reports can enable the Organization to detect in time and remedy illegal or irregular facts that may harm the interest and integrity of the Organization or third parties.

The reporter (even if anonymous), during the assessment and investigation period, is informed of the receipt of the report and the outcome of the investigations carried out in measures to what was reported.

WHAT PROTECTIONS DOES THE ORGANIZATION GUARANTEE THE REPORTER?

In compliance with the regulatory dictate **PRAEMIA REIM ITALY SGR S.P.A.** guarantees the confidentiality of the identity of the Reporting Party from the time of receipt of the report and prohibits (and sanctions to the extent permitted by its powers and faculties) any direct or indirect form of retaliatory or discriminatory measures and conduct adopted against the Reporting Party as a result of the report, including those omissive, even attempted or threatened, as well as those aimed at third parties connected with the Reporting Party, such as relatives, colleagues, legal entities of which the Reporting Parties are owners or for which they work, who operate in a work context connected with the Organization.

In case of non-anonymous reporting, the Company implements all possible protections through (not exhaustive):

- Dismissal, suspension or equivalent measures;

- Grade demotion or non-promotion;
- Change of duties, change of workplace, reduction of stipendation, change of working hours;
- suspension of training or any restriction of access to it;
- demerit notes or negative references;
- Adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment.

WHAT PROTECTIONS DOES THE ORGANIZATION PROVIDE TO THE PERSON INVOLVED (ANY PERSON NAMED IN THE REPORT)?

PRAEMIA REIM ITALY SGR S.P.A. protects the rights of the individuals involved, first and foremost by ensuring, in order to guarantee appropriate confidentiality, that any communication regarding their identity strictly follows the "need to know" criterion.

The person involved shall be informed of the existence and content of the report and shall receive a copy of the report, except for the reference to the identity of the Whistleblower, which may not in any case be disclosed to the person involved, except in cases expressly provided for by law.

The person involved has the right to be informed of the outcome of the investigation, except in cases expressly provided for in the relevant company procedure.

IS IT POSSIBLE TO SUBMIT A REPORT ANONYMOUSLY?

Yes, reports can also be submitted anonymously. Also to ensure greater reliability for this point, the Digital Platform is not managed by PRAEMIA REIM ITALY SGR S.P.A. but by third parties. In addition, the reports made on it are guaranteed by parameters of unrecognizability of the reporter as well as high security standards. In no way is it possible to trace the identity of the anonymous Reporter.

WHAT DOES THE ORGANIZATION DO ONCE THE REPORT IS RECEIVED?

The Whistleblowing Directive provides for a maximum of 7 days to give initial feedback to the Whistleblower about whether the report has been received and 90 days to communicate the stage of the investigation (ongoing/closed).

The Organization has identified a reporting management body to verify the content of reports.

It carries out fact-finding activities on reported facts to verify their substantiation and enable the adoption of measures to prevent or sanction irregularities or offenses if established, acting in full compliance with the rules on the confidentiality of information, facts places or personal data of which it should become aware.

If it deems it appropriate and the mode of reporting permits, it may question both the reporter to obtain more information and the alleged perpetrator of the violation, and also initiate any inquiries and investigations that are necessary to ascertain its validity.

In the event that the Entity in charge, during or at the end of the investigation, ascertains a possible crime, it will immediately notify the Holder of these circumstances in order to file regular complaint to the Judicial Authority.

HOW IS THE PROTECTION OF LIBELOUS OR DEFAMATORY REPORTS ENSURED?

Slandorous or defamatory reports are prohibited and punished according to law and also by disciplinary action by the Organization.

HOW ARE PERSONAL DATA PROCESSED?

Personal data are processed in compliance with the relevant applicable regulations as described in the information available in the footer of the reporting platform and in the Procedure on *Whistleblowing* drawn up by the Organization.