

**PROCEDURE**

**Whistleblowing Procedure**

**approved on 05/03/2021**

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# **WHISTLEBLOWING PROCEDURE**

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## **1. OBJECTIVE OF THE DOCUMENT AND SCOPE OF APPLICATION**

### **1.1 PREAMBLE**

The Atlantia Group combines sound business and financial discipline with a commitment to operating in accordance with environmental, ethical and governance principles that meet the highest international standards. In all its activities, the Group requires ethical and professional integrity, a correct behaviour and full compliance with the laws and regulations of all the countries in which it operates, as well as with honesty, reliability, impartiality, loyalty, transparency, fairness and good faith principles.

In line with international best practices and in full compliance with applicable regulations, Atlantia S.p.A. has been implementing a process for collecting and managing reports since 2003, which has evolved over the years, thereby leading to the following milestones:

- the decentralisation of the processes for handling reports at Subsidiaries, for the sake of the timeliness and effectiveness of said reports, except in the presence of a common need to safeguard the Atlantia Group and/or the holding company, Atlantia S.p.A.;
- univocal reporting channels and bodies responsible for analysing reports;
- the provision of common mechanisms for detecting and managing any conflicts of interest in the process of managing reports;
- the assignment, without prejudice to the collegiality of the Whistleblowing Team (formerly the Ethics Office), of a key role to the Internal Audit function of each company in the management of the process, from the receipt of reports to the execution of the preliminary investigation.

### **1.2 OBJECTIVES OF THE DOCUMENT**

This document (hereinafter also 'the Procedure') regulates:

- the process whereby reports are received and handled (so-called 'whistleblowing');
- the modalities for the management of the relevant investigation, in compliance with the legislation on privacy or any other legislation in force applicable to the Reporting and the Reported subjects.

### **1.3 SCOPE OF APPLICATION AND STARTING DATE**

The procedure shall apply to Stalexport Autostrady S.A. and its subsidiaries following its approval by the Board of Directors.

The addressees of the Procedure are the Top Management, members of the Corporate Bodies, employees, as well as third parties (e.g., customers, suppliers and consultants) in possession of information on violations (or alleged violations) of:

- Rules and regulations;
- the Code of Ethics;
- the Anti-Bribery Procedure;
- the Conflict of Interest Management Procedure;
- the Corporate regulatory framework (policies, procedures, etc.);

as well as information on events likely to damage the assets or image of Stalexport Autostrady S.A..

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## 2. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

**BOARD OF DIRECTORS or BoD:** the Board of Directors of Stalexport Autostrady S.A.

**INTERNAL AUDIT:** the Internal Audit of Stalexport Autostrady S.A.

**STALEXPORT AUTOSTRADY S.A.GROUP:** Stalexport Autostrady S.A. and its direct and indirect Subsidiaries.

**ETHIC OFFICER:** the collegiate body responsible for the reporting process, which assesses the adequacy of the process, suggests any improvements to the process to the Board of Directors, and promotes the necessary awareness-raising and training measures for the Company's workforce. It consists of the following persons of Stalexport Autostrady S.A.: Compliance Officer, Corporate Management Director and Chief Financial Officer.

**ETHIC OFFICER COORDINATOR** (hereinafter also referred to as the "Coordinator"): it is represented by the Compliance Officer, who governs the whistleblowing process from their receipt to the closure of the investigation. He is entitled to represent – if necessary – the Ethic Officer at meetings with the Administration, Management and Control Bodies.

**CODE OF ETHICS:** the Code of Ethics of Atlantia Group adopted by the Management Board of Stalexport Autostrady S.A., which identifies the essential core of values that make up the corporate culture and are translated into the management principles and policies that underlie daily operations.

**ANTI-BRIBERY PROCEDURE:** the Atlantia Group's Anti-Bribery Procedure adopted by the Management Board of Stalexport Autostrady S.A.,.

**COMPLIANCE PROGRAMME:** Compliance Programme for Atlantia's subsidiaries adopted by the Management Board of Stalexport Autostrady S.A.

**REPORT:** a communication concerning facts that are considered as: unlawful conducts or irregularities; violations of regulations; actions likely to cause damage to the company's assets or image; violations of the Code of Ethics; violations of the Anti-Bribery Procedure; ; violations of company procedures and provisions.

**REPORTING SUBJECT:** any subject (both inside and outside the Stalexport Autostrady S.A.Group) who makes a Report, having obtained information on the matters referred to above.

**REPORTED SUBJECT:** any subject to whom the facts subject to a report relate or can be attributed.

### 3. REFERENCE STANDARDS AND PRINCIPLES

The provisions of this Procedure shall be supplemented by the provisions of:

- the Code of Ethics;
- European Regulation 2016/679 for the protection of personal data (GDPR and European and national legislative interventions and/or measures by the competent authorities (Privacy Regulation));
- all company rules and regulations, in particular the Anti-Bribery Procedure and the Compliance Programme.

### 4. THE PROCESS: STAGES, ROLES AND RESPONSIBILITIES

The process consists of the following stages:

- receipt of reports;
- preliminary verification of reports;
- ascertainment of reports;
- closing of reports.

#### 4.1 RECEIPT OF REPORTS

In order to ensure the effectiveness of the reporting process and provide total and indiscriminate access to all those who wish to make a report, Stalexport Autostrady S.A. provides a number of alternative channels, specifically:

- e-mail, at the following address: [specjalista-ds-etyki@stalexport-autostrady.pl](mailto:specjalista-ds-etyki@stalexport-autostrady.pl)
- ordinary mail, at the following address: Compliance Officer Stalexport Autostrady S.A., ul. Piaskowa 20, 41-404 Mysłowice.

Similarly, although anonymous reports are accepted at Stalexport Autostrady S.A., the Group suggests that Reporting subjects choose non-anonymous reports, for the sake of the speed and effectiveness of investigations. Guarantees and protections for Reporting subjects are set out in paragraph 5 below, to which reference should be made.

##### 4.1.1. CONTENT OF REPORTS

The Reporting subject makes Reports by providing the information at their disposal.

The subsequent stages of preliminary verification and investigation are facilitated by Reports with precise and detailed content, such as, by way of example:

- a description of the facts reported, with an indication of the known circumstances (manner, time and place);
- the identity of the Reported subject(s), insofar as known;
- an indication of any other persons who may report on the facts being reported;
- any documents – also in physical form – substantiating the report,

in addition, of course, to the identity of the Reporting subject (e.g., personal and contact details), in cases where anonymity has not been opted for.

#### 4.2 PRELIMINARY VERIFICATION OF REPORTS

The Coordinator shall analyse the reports received and:

- should the report contain precise, detailed and verifiable information, initiate the relevant investigation; otherwise, should the report contain unsubstantiated and/or unverifiable information, and should the Reporting subject not be available to provide the necessary additional information, file the report;
- should the report relate to matters that – albeit concerning Stalexport Autostrady S.A. – do not fall within the scope of application of this document (so-called "non-related reports", such as, by way of example, commercial

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complaints, commercial proposals, marketing activities), forward the report to the Stalexport Autostrady S.A. department responsible for handling the matter, which shall be responsible for updating Stalexport Autostrady S.A. Ethic Officer on the results of its verification activities;

- finally, should a report concerning a subsidiary of Stalexport Autostrady S.A. be received, the Coordinator shall forward the report to the Ethic Officer, which is responsible for handling the report.

At the first available meeting, the Coordinator shall report on the reports referred to in the above points to Stalexport Autostrady S.A. Ethic Officer, providing reasons for the choices made.

Stalexport Autostrady S.A. Ethic Officer may, if deemed necessary, request further information from the Coordinator. Stalexport Autostrady S.A. Ethic Officer shall also send the reports to the Atlantia S.p.A. Whistleblowing Committee ([segnalazioni.atlantia@atlantia.com](mailto:segnalazioni.atlantia@atlantia.com)) if it identifies significant impacts (e.g. reputational and/or financial damage) for the Atlantia Group (including the holding company) or other Group companies.

The Coordinator shall convene the Ethic Officer for evaluating all questionable cases and for analysing the reports within its competence (e.g., inherent reports – i.e., reports within the scope, substantiated and verifiable) and – alternatively – for validating the proposed modalities of investigation or jointly defining them.

Finally, the Ethic Officer shall define the necessary communication flows (if any) within the organisation and/or towards the Administration and Control Bodies. Within the framework of these flows, the Ethic Officer shall also inform, according to its competence, the appropriate bodies.

Finally, the Ethic Officer shall have the power to:

- close reports relating to facts already known and fully ascertained by the Ethic Officer without the report adding or allowing the addition of further elements or aspects to what is already known (so-called "Outdated Reports");
- refrain from processing reports relating to (i) facts in relation to which investigations are known to be underway by Public Authorities (e.g., judicial authorities and administrative bodies) and (ii) facts that are already known and are the subject of pending litigation between Stalexport Autostrady S.A. and Third Parties or Employees (so-called "Reports on Facts Under Investigation/Ongoing Lawsuits").

#### **4.3 ASCERTAINMENT OF REPORTS**

The aim of this stage is to carry out in-depth investigations, in accordance with the procedures defined by the Ethic Officer, in order to objectively ascertain whether or not the reported facts are well-founded.

To this end, the Coordinator shall take an active part in the process, with the support of the competent corporate functions and/or external consultants depending on the subject of the report. The Coordinator shall report on the results of the investigation to the Ethic Officer, which may request any necessary additions and shall assess, on a case-by-case basis and on the basis of the evidence progressively brought to its attention, whether it is appropriate to activate communication flows towards the organisation, the Administration and Control Bodies and the other parties involved in the internal control system, including in particular the Supervisory Body and to Management Board.

#### **4.4 CLOSING OF REPORTS**

The Stalexport Autostrady S.A. shall examine the results of the investigation phase, and:

- should the content of the report be confirmed, refer the definition of any necessary measures to the competent functions on a subject-to-subject and in accordance with the existing proxy system;
- should weak areas and/or points for improvement in the internal control and risk management system emerge during the audit (regardless of the outcome), request the implementation of the necessary improvement actions; the Internal Audit Director shall support the competent Management of the Company in defining the action plans and monitor (as part of the follow up process) their implementation within the agreed timeframe.

The Ethic Officer shall submit to the Supervisory Body and to the Management Board the results of the preliminary investigation before its final closure, in order to identify any further needs for investigation.

Finally, the Ethic Officer shall proceed to file the report, classifying it as "Founded" or "Not Founded" and "With Actions" or "Without Actions", whether for improving the Internal Control System or otherwise.

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It shall then activate the communication flows between the Administration and Control Bodies and the other parties involved in the internal control system, including in particular the Supervisory Body and the Management Board.

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The documentation (both in paper and electronic form, including the file dedicated to the individual reports and containing the documentation relating to the preliminary verification and assessment activities and their results) prepared and managed as part of the process in question shall be kept by the Coordinator, in compliance with the appropriate levels of security in relation to the risk of accidental or illegal destruction, loss, modification, disclosure and access to information by unauthorised persons.

#### **4.5 HANDLING OF SPECIAL CASES AND POTENTIAL CONFLICTS OF INTEREST**

Should the reported facts concern:

- one or more members of the Ethic Officer, either directly or indirectly, or activities falling under their organisational responsibilities, said members shall be excluded from the handling of the report;
- one or more members of Stalexport Autostrady S.A.'s Board of Directors, the duties of the Ethic Officer shall fall to the Chairman of the Board of Directors or, failing that, to the Director in charge of the Internal Control System.

In the event of further and different situations where a member of the Ethic Officer has a conflict of interest, it shall be their responsibility to declare the conflict the Supervisory Body and the Management Board. Whether to maintain or exclude that member's involvement in Ethic Officer meetings dealing with the specific conflict issue shall be assessed by the remaining members.

#### **4.6 COMMUNICATION, TRAINING AND AWARENESS-RAISING**

The Ethic Officer is responsible for promoting, over time, the necessary awareness-raising and training actions for the corporate population on the whistleblowing process and, in particular, on the usefulness of the process, the supporting tools and the guarantees and protections for Reporting and Reported subjects.

### **5. GUARANTEES AND PROTECTIONS**

#### **5.1 CONFIDENTIALITY GUARANTEE**

All Stalexport Autostrady S.A.'s staff involved in the handling of reports in any capacity whatsoever shall guarantee confidentiality regarding the existence and content of the report, as well as the identity of the Reporting subjects (where disclosed) and the Reported subjects.

Any communication concerning the existence and content of the report, as well as the identity of the Reporting subjects (where disclosed) and the Reported subjects, shall strictly follow the "need to know" criterion.

#### **5.2 REPORTING SUBJECT PROTECTION**

##### **5.2.1. CONFIDENTIALITY ON THE REPORTING SUBJECT'S IDENTITY**

Stalexport Autostrady S.A. shall guarantee the confidentiality of the Reporting subject's identity from the time the report is received, in accordance with the law.

For reports transmitted via paper and electronic mail channels, the confidentiality of the Reporting subject's identity (as well as the content of the report) shall be protected in the following ways:

- paper mail addressed to the Ethic Officer shall be delivered unopened (as delivered by the postal service) directly to the Coordinator;
- only members of the Ethic Officer shall have access to the e-mail box [specjalista-ds-etyki@stalexport-autostrady.pl](mailto:specjalista-ds-etyki@stalexport-autostrady.pl); the administrator of the competent company e-mail system may only access the reference box for technical reasons, subject to a justified case-by-case request to be forwarded in writing to the Ethic Officer Coordinator, and access shall only be granted upon prior written authorisation (from the Ethic Officer Coordinator).

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In all cases in which the name of the Reporting subject has been communicated, in the processing of reports by the Coordinator, the name of the Reporting subject shall be separated from the content of the report and replaced with the alphanumeric code assigned to them at the time of the first entry in the special register kept by the Compliance Officer.

**5.2.2. PROTECTION OF REPORTING SUBJECTS FROM RETALIATION OR DISCRIMINATION**

In compliance with the law, Stalexport Autostrady S.A. shall prohibit and sanction any form of retaliation or discrimination against anyone making a report (or anyone who has cooperated in ascertaining the facts reported), regardless of whether or not the report turns out to be well-founded.

In particular, should the bona-fide Reporting subject be an Employee, the Ethic Officer (availing itself of the relevant corporate functions) shall monitor the Employee's working life for a period of 2 years from the date of the report, in order to prove the absence of any discriminatory action or other forms of retaliation following the report.

**5.3 REPORTED PARTY PROTECTION**

Stalexport Autostrady S.A. shall require everyone to cooperate in maintaining a corporate environment of mutual respect and shall prohibit any conduct that may harm the dignity, honour and reputation of any individual. The guarantees of confidentiality established by the Procedure shall also protect Reported subjects.

Reported subjects shall not be subject to disciplinary sanctions in the absence of objective evidence of the reported violation, i.e., without investigating the reported facts and notifying the relevant charges in accordance with the legal and/or contractual procedures.

The Reported subjects may not request to know the name of the Reporting subject, except in the cases expressly provided for by law.

For the purpose of further protecting the Reported subjects, the actions and powers allowed to them by law remain unaffected.

**6. SANCTIONING SYSTEM**

Stalexport Autostrady S.A. shall provide for and impose disciplinary sanctions (where applicable) on its Employees:

- against those who are responsible for any act of retaliation or discrimination or in any case of unlawful prejudice, either direct or indirect, against the Reporting subject (or anyone who has cooperated in the investigation of the facts which are the subject of a report) for reasons connected, either directly or indirectly, with the report;
- against the Reported subject, for the responsibilities ascertained;
- against anyone who breaches the confidentiality obligations referred to in the Procedure;
- against Employees, as provided for by law, who have made an unfounded report with malicious intent or gross negligence.

Disciplinary measures shall be proportionate to the extent and seriousness of the unlawful conduct ascertained, and may go as far as termination of employment for the most serious cases.

With regard to Third Parties (e.g., partners, suppliers, consultants, agents), the remedies and actions provided for by law shall apply, in addition to the contractual clauses on compliance with the Code of Ethics.

**7. PERSONAL DATA PROTECTION**

In accordance with the minimisation principle set out in Article 5 of (EU) Regulation No. 2016/679 ("GDPR"), only personal data that is relevant and necessary for the purposes of the Procedure may be processed. Therefore, all personal data (of any natural person) contained in the report or otherwise collected during the investigation phase that is not necessary shall be deleted or anonymised.



The Privacy Procedure contains general information on the processing of personal data in the context of the Procedure.

On the occasion of each report, the Reported subject and other persons involved in the report may not immediately receive a specific privacy notice regarding the processing of their data, in the presence of a risk that providing such a notice would compromise the ability to effectively verify the validity of the report or to collect the necessary feedback.

## 8. APPENDIX

### Receipt of "out of channel" reports

It is not unusual to receive Reports through channels different from the official ones and included in the text of the Procedure (e.g., anonymous letters sent to the attention of the Management and top management as well as verbal reports). In relation to each specific situation, any employee reported through unofficial channels has the responsibility and moral duty to:

- raise awareness of the Reporting subject, if identifiable, about the importance of reporting through official channels;
- send the Report received to Ethic Officer, through official channels, specifying the source as far as is known.

### Receipt of reports/Register of reports

The Coordinator shall record the Reports received in a special register, reporting (and keeping updated throughout the management of the Report) the following information, if and as applicable: *a)* progressive entry number; *b)* date and channel of receipt; *c)* any Group company involved and related request for feedback *d)* the name of the Reporting subject (where communicated) and the alphanumeric code assigned; *e)* subject and summary of the report; *f)* type of alleged breach reported; *g)* start date and performance of the investigation; *h)* status of the investigation; *i)* decision of the Ethic Officer at the end of the investigation; *l)* notes.

### Meetings of the Ethic Officer

The Ethic Officer shall be convened upon request of the Coordinator whenever a report deemed to be particularly relevant in terms of detailed and verifiable reputational and operational risk is received, in order to define the investigation methods, request any further information, declare its closure and define the necessary communication flows. It shall also be convened for the analysis of Reports whose inherence, competence and verifiability are doubtful.

The Ethic Officer, even in the absence of reports, shall meet at least once a semester, to assess the adequacy of the process in question and to suggest any improvements to the Board of Directors, including the necessary information and training actions intended for the company population.

The Ethic Officer shall be considered validly constituted upon attendance of all members in office, in person as well as in virtual meetings (e.g.: in video/call conference). In case of unavailability of a member, the necessary replacements will be evaluated, even as a temporary measure.

The secretary shall draw up the minutes of the meetings, which are shared - classified as "confidential" or as deemed appropriate in relation to internal practices and procedures - among the members.

### Reporting of the Ethic Officer

The Ethic Officer shall prepare periodic reporting to the Supervisory Board at least every six months. Specifically:

- statistical reporting relating to all the reports received;
- detailed reporting on the most relevant reports.