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PROCEDURE

"Management of the reportingsystem (*whistleblowing*)"

DOCUMENT DEL REVISION

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1. Introduction

Law No. 179/2017 titled "*Provisions for the protection of authors of reports of crimes or irregularities that they have become aware of within the scope of a public rprivate employment relationship*" introduced some amendments to art. 6 of Legislative Decree 231/2001, providing for the implementation of guarantees and protections for those who make reports related to unlawful conduct relevant under Legislative Decree 231/2001 or to events or behaviors in violation of the Organization, Management and Control Model adopted by Electrolux Professional S.p.A. (hereinafter also the "Company"). Subsequently, Legislative Decree No. 24 of March 10, 2023, titled "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons who report breaches of Union law and provisions concerning the protection of persons who report breaches of national regulatory provisions*" (hereinafter the "Decree"), significantly extended the scope of application of the reporting discipline, previously limited, for the private sector, to entities equipped with an Organization, Management and Control Model pursuant to Legislative Decree 231/2001.

In particular, the Decree identifies and regulates the reporting persons, the subject matter of the violation reports, the channels to be established and provided, the obligations and protections that companies are required to implement and guarantee, also defining the criteria and timing for compliance.

Since the management of reports involves the collection and processing of personal data, the relevant personal data protection legislation applies. This legislation includes Regulation 2016/679 of the European Parliament and of the Council dated April 27, 2016, concerning the protection of natural persons with regard to the processing of personal data and the free movement of such data, repealing Directive 95/46/EC (hereinafter "GDPR"), and Legislative Decree June 30, 2003, No. 196, together with Legislative Decree August 10, 2018, No. 101 (hereinafter collectively referred to as the "Privacy Code").

The Company had already established a system for making and managing violation reports, and in light of the above-mentioned regulatory changes, has revised its logic and tools, having informed the company trade union representatives pursuant to art. 51 of Legislative Decree June 15, 2015, No. 81, in accordance with art. 4, paragraph 1, of the Decree.

2. Subject and Purpose of the Document

This Procedure relating to "The Reporting System – *Whistleblowing*" (hereinafter for brevity the "Whistleblowing Procedure" or the "Procedure") aims to describe and regulate the reporting system implemented by Electrolux Professional, providing appropriate guidance to whistleblowers for making a report and outlining the management process. To this end, in particular, this document:

- defines the scope of application of the Procedure and the Reporting process;
- identifies the persons who may make Reports;
- delimits the scope of conduct, events or actions that may be the subject of a Report;
- identifies the channels through which to make the Report;
- identifies and prescribes the principles and general rules governing the Reporting process, including the protection of the Whistleblower and the Reported party, as well as the consequences of any abuse in the use of the established channels;

defines the management process of the Report in its various phases, identifying roles, responsibilities, operational methods and tools used.

The document also illustrates the so-called external reporting channels established by the National Anti-Corruption Authority – ANAC and the possibility of so-called public disclosure, as well as the related conditions and limits of access, pursuant to and for the purposes of articles 6 and 15 of the Decree.

3. Definitions

Term used	Description
Company or "Electrolux Professional"	Electrolux Professional S.p.A.
Reporting Person (or "Reporter")	The natural person who makes the Report or public disclosure, as better outlined in Paragraph 5.1 "The Reporting Persons".
Reported Person (or "Reported")	The natural or legal person mentioned in the Report or public disclosure as the person to whom the violation is attributed or who is otherwise implicated in such violation.

Report	Communications made by the Reporting Person, openly or anonymously, in written, oral, or in-person form, through one of the provided reporting channels.
Violation	The Violation consists of behaviors, acts, or omissions that harm the integrity of the Company, of which the Reporter became aware within their work context and referable to what is outlined in Paragraph 5.3 "Subject of the Report – the Violations".
Report Manager	The Supervisory Body appointed pursuant to Legislative Decree 231/2001, acting as the report manager pursuant to art. 4 of Legislative Decree March 24, 2023, as an autonomous and specifically trained entity.
Steering Committee	The collegial body appointed by Electrolux Professional AB to conduct investigations and verifications in the phase following the receipt of Reports.

4. Reference Documents

- Organization, Management and Control Model pursuant to Legislative Decree June 8, 2001, No. 231 of Electrolux Professional S.p.A.;
- Electrolux Professional Group Code of Conduct;
- Document "Rules, procedures and disciplinary sanctions for company personnel" (so-called Disciplinary Code).

5. The Reporting System

5.1 Reporting Persons

Reports may be made both by internal personnel of the Company and by external persons.

In particular, the Reporting Persons are:

- ❖ persons employed by the Company under an employment contract, whether permanent or fixed-term, full-time or part-time, including intermittent work contracts, apprenticeship contracts, occasional work contracts, or through labor supply contracts,

as well as occasional workers pursuant to art. 54-bis of Decree Law April 24, 2017, No. 50;

- ❖ candidates (if information about violations was acquired during the selection process or other pre-contractual phases);
- ❖ former employees (if information about violations was acquired during the employment relationship) as well as self-employed workers pursuant to art. 2222 of the Civil Code and Chapter I of Law May 22, 2017, No. 81 (excluding entrepreneurs, even small ones) and coordinated and continuous collaborators pursuant to art. 409, no. 3, of the Code of Civil Procedure;
- ❖ interns and volunteers, including unpaid ones;
- ❖ suppliers of goods and services and consultants (by way of example but not limited to: auditors, agents, distributors, partners, etc.);
- ❖ shareholders and persons with functions of administration, management, control, supervision or representation (including de facto), as well as workers or collaborators of entities providing goods or services or carrying out works for third parties, freelancers and consultants who perform their activities at the Company.

Also included among the Reporting Persons are individuals: (i) whose legal relationship with the Company has not yet started, if information about violations was acquired during the selection process or other pre-contractual phases; (ii) during the probationary period; (iii) after termination of the relationship, if information about violations was acquired during the relationship.

5.2 Subject of the Report – Violations

Reporting Persons may make Reports of Violations consisting of behaviors, acts or omissions that harm the integrity of the Company, of which the Whistleblower has become aware within their work context and relating to:

- unlawful conduct relevant pursuant to Legislative Decree June 8, 231/2001 and violations of the 231Model;
- offenses related to the application of national and EU acts listed in the annex to the decree as well as national implementing acts of the EU acts listed in the annex to Directive 2019/1937 (even if not provided for in the annex to the decree) concerning public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radioprotection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and network and information system security;

- acts or omissions that harm the financial interests of the European Union;
- acts or omissions concerning the internal market (including violations of competition and state aid rules and those concerning corporate tax);
- acts or behaviors that, although not constituting an offense, undermine the purpose and objectives of the laws and regulations listed in the annex as well as those protecting financial interests;

The Report must concern:

- violations committed or that may have been committed, based on well-founded and detailed suspicions;
- violations not yet committed but which the Whistleblower believes may be committed, based on well-founded and detailed suspicions;
- conduct aimed at concealing the above-mentioned Violations.

Excluded are:

- disputes, claims or requests related to a personal interest of the Whistleblower that concern exclusively their individual employment relationships, or related to their employment relationships with hierarchically superior figures;
- reports concerning national defense and security;
- reports relating to violations already governed by EU directives and regulations and by implementing provisions of the Italian legal system, indicated in Part II of the Annex to the Decree, which already guarantee specific reporting procedures in certain special sectors (financial services; prevention of money laundering and terrorist financing; transport safety; environmental protection).

5.2.1 Actions, Facts and Conducts that may be Reported

To facilitate the identification of facts that may be the subject of a Report, the following list is provided by way of example and not exhaustive of relevant conduct/behaviors:

- falsification, alteration, destruction, concealment of documents;
- administrative irregularities and in accounting and tax obligations or in the preparation of the Company's financial statements;
- behaviors aimed at obstructing the control activities of the Supervisory Authorities (e.g., failure to deliver documentation, presentation of false or misleading information);
- giving a sum of money or granting other benefits to a public official or public service officer as consideration for the exercise of their functions (e.g., facilitating a procedure) or for performing an act contrary to their official duties (e.g., failure to issue a citation report for tax irregularities);

- promise or giving of money, goods, services, or other benefits aimed at corrupting suppliers or customers;
- violations regarding health and safety at work and environmental protection;
- agreements with suppliers or consultants to make non-existent services appear as performed;
- falsification of expense reports to create funds for illegal activities (e.g., inflated reimbursements or false business trips);
- conducts that may constitute market manipulation, aimed at altering the price of the company's shares, fraudulent conduct towards customers;
- conducts in violation of *Electrolux* Professional Group's Policies & Guidelines;
- conducts in violation of the Company's regulations and operational Procedures;
- conducts in violation of European Union law.

Reports cannot concern mere suspicions or information merely reported by third parties or, in any case, that do not have factual elements or unequivocal documents supporting them.

However, it is not necessary for the Reporting Person to be certain of the actual occurrence of the reported facts and their author, as it is sufficient that, based on their knowledge and in good faith, or on the basis of a reasonable belief founded on well-founded and detailed suspicions, they consider it highly probable.

From this perspective, it is advisable that Reports be as detailed as possible and provide the greatest number of elements to allow appropriate management and adequate follow-up.

5.2.2 Form and minimum content of the Report through internal channels

To allow effective use of the Report, it should contain the following essential elements:

- **Subject:** a clear description of the Violation being reported, indicating (if known) the time and place circumstances in which the facts were committed/omitted (for example: contract, transaction, place, etc.)
- **Reported Person and other involved parties:** any element (such as company function/role) that allows easy identification of the alleged author(s) of the reported Violation or other possibly involved parties.

Furthermore, the Reporting Person may indicate the following additional elements:

- their personal details, if they do not wish to remain anonymous;
- indication of any other persons who can report on the narrated facts;

- indication of any documents that can confirm the validity of such facts;
- any other information that may facilitate the collection of evidence regarding the reported matter.

The Reporting Person may also attach any documentation useful to better detail the Report.

It is reminded that the Report must not contain insulting tones or personal offenses. The use of such expressions may be referred by the Report Manager to the competent company functions for appropriate evaluations, including disciplinary ones.

It is specified that Electrolux Professional also accepts anonymous Reports, provided they contain the essential elements mentioned above.

5.3 Internal Reporting Channels

5.3.1 Written Report via the “Ethicspoint” platform

The Report can be made through the following internal reporting channel:

Piattaforma digitale denominata “Ethicspoint” (di seguito anche “Piattaforma”) disponibile al seguente link <https://secure.ethicspoint.eu/domain/media/en/gui/105753/index.html>

The internal reporting channel adopted by the Company ensures that:

- during the reporting process, the information acquired respects the principles of personal data protection and maximum confidentiality. This is achieved through the adoption of encryption techniques and the implementation of defined technical-organizational security measures, evaluated and implemented also in light of an impact assessment pursuant to art. 35 of the GDPR;
- relevant information is accessible exclusively to the Report Manager, and within that, only to persons who have received specific authorization;
- it is available continuously 24 hours a day, 7 days a week.

5.3.2 Written Report via postal mail

The Reporting Person may also make a Report by confidential **letter, sent** to the Supervisory Body of Electrolux Professional S.p.A. c/o the central post office located at “Viale Treviso, 15 – 33170 Pordenone(PN)”, marked as “confidential”.

5.3.3 Oral Report via request for direct meeting

The Report can be made by requesting a direct meeting with the Report Manager, conveyed through one of the established Internal Channels. The Reporting Person may request that the

meeting take place in person, via teleconference (video call), or by phone and it must be organized within a reasonable time frame.

In this case, with the prior consent of the Reporting Person, the Report is documented by the Report Manager through recording on a device suitable for storage and listening or by minutes. In the case of minutes, the Reporting Person may verify, correct, and confirm the minutes of the meeting by signing them.

6. Report/Whistleblowing management process pursuant to Legislative Decree 231/2001

The Company has identified, pursuant to art. 4 of the Decree, the Supervisory Body established under Legislative Decree 231/2001 as the Report Manager. In this capacity, the Report Manager, providing adequate guarantees, has been appointed data controller pursuant to art. 28 of the GDPR.

The Internal Reporting Channels ensure, also through encryption tools, the protection of personal data and confidentiality:

- (i) the identity of the Reporting Person and the Reported Person;
- (ii) the content of the Report;
- (iii) the documentation related to the Report.

The Report Manager:

- will promptly acknowledge receipt and diligently follow up on the Report;
- will assess the completeness and validity of the information;
- will maintain communication with the Reporting Person and may request, if necessary, integrations or further meetings and investigations;
- may interface with other company functions and figures to request their collaboration for a better investigation and analysis of the Report, in full respect of the confidentiality guarantees provided by the Decree and this Procedure;
- may carry out investigative activities also involving external consultants, in full respect of the confidentiality guarantees provided by the Decree and this Procedure.

In the event that the Report is submitted to a person other than the Report Manager and is qualified as a Report subject to this Procedure by the same Reporting Person, that person must forward it to the Report Manager within 7 (seven) days of receipt, simultaneously providing written notice of the transmission to the Reporter.

The process for managing Reports governed by the Supervisory Body is described below, with particular reference to the following phases:

- receipt and registration of the Report;
- preliminary assessment and classification of the Report;
- internal checks and investigations;
- response to the Report;
- conclusion of the process;
- reporting to Corporate Management;
- archiving of Reports and related relevant documentation.

In the event that among the members of the Supervisory Body there is the alleged responsible party for the violation (Reported Person) or the same has an interest connected to the Report that compromises impartiality and independence of judgment, the interested member must abstain from the Report management process.

6.1 Receipt and registration of the Report

Following the Report received through Internal Channels, the Report Manager will send the Reporter an acknowledgment of receipt within 7 (seven) days from the date of receipt of the Report itself. It is specified that this acknowledgment of receipt does not constitute confirmation of the admissibility of the Report.

Upon receipt of a Report, regardless of the channel used, the Report Manager will assign a progressive identification number that will allow its unique identification.

He/she will then update a Report **Register (in electronic format)** containing at least the following fields (which will be updated consistently with the outcomes of the activities referred to in the subsequent phases of the process outlined in this Procedure):

- ID/protocol identification;
- Date of receipt;
- Channel of receipt of the Report;
- Classification of the Report, according to the outcomes of the evaluation phase referred to in paragraph 9.1.1 *“Preliminary assessment and classification of the Report”* (a) *not relevant*; b) *not actionable*; c) *prohibited*; d) *relevant and actionable*);
- Investigation start date (if applicable);
- Conclusion.

The Report Manager will also archive the Report Register on an annual basis and keep it for a maximum period of 5 years.

6.1.1 Preliminary assessment and classification of the Report

The Report Manager promptly takes charge of and conducts a preliminary analysis of the received Report for its so-called preliminary assessment.

If necessary, and if the type of Report allows it, the Report Manager may request additional information or supporting documentation from the Reporting Person, in order to allow a more exhaustive and conclusive preliminary assessment of the Report.

Following these preliminary analyses and assessments, the Supervisory Body will classify the Report into one of the following categories, which will imply a different and *specific workflow* for their management:

- a) **Non-relevant Report: Report not** attributable to admissible Violations under this Procedure or made by persons not included among the Reporting Persons. The Report Manager, if he/she considers the Report to be well-founded and detailed but not relevant for the purposes of this Procedure, may submit the Report itself to the attention of other company Functions deemed competent;
- b) **Non-actionable Report: at the** conclusion of the preliminary examination phase and any request for further information, it was not possible to collect sufficient information/elements regarding the subject/content of the Report, in order to proceed with further investigations.
- c) **Relevant and actionable Report:** in the case of Reports that are confirmed to be sufficiently detailed and relevant to the scope of this Procedure, the Report Manager proceeds with the Report as described in the following paragraph.

6.2 Internal checks and investigations

At the end of the preliminary assessment phase, where the received Report has been classified as **“relevant and actionable”**, it will be the responsibility of a Steering Committee to initiate internal checks and investigations, in order to gather further detailed information to verify the validity of the reported facts and collect *adequate evidence*.

The Steering Committee has the discretion to request further information or documentation from the Reporting Person, as well as to involve them during the investigation phase and provide them with any information regarding the initiation and progress status of the investigation.

Within the investigative activities, the Steering Committee may avail itself of the support of adequately qualified internal company structures/functions and/or through the use of external consultants (providing the necessary guarantees of confidentiality and protection).

6.3 Response to the Report

Within 3 (three) months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 (three) months from the expiry of the 7 (seven) day period from the submission of the Report, the Report Manager shall provide feedback to the Reporter via the platform or other suitable means regarding the follow-up given or intended to be given to the Report.

6.4 Conclusion of the process

At the end of the analysis phase, the Steering Committee prepares a written report addressed to the Report Manager, which must include:

- a) descriptive elements of the Violation (e.g., place and date of the events, evidence and documentary elements);
- b) the checks carried out, their outcomes, and the company or third parties involved in the analysis phase;
- c) a summary evaluation of the analysis process indicating the ascertained facts and related reasons;
- d) the outcome and conclusion of the analysis and any actions to be taken

In cases where, following the analysis, the Report is found to be unfounded and made with malice or gross negligence by the Reporting Person, the Report Manager will forward the related report to the Human Resources Department for the evaluation of appropriate initiatives, including possible disciplinary actions.

If the validity of a report concerning third parties with whom the Company has contractual relationships (such as suppliers, external consultants/collaborators, commercial partners, etc.) is found, the Supervisory *Body* will promptly send the final investigation Report to the Purchasing Office and to the Department that requested/used the service of the third party, for the possible initiation of disciplinary proceedings as provided for in the specific contractual clauses included in the relevant contracts and/or for any communications to the competent Authorities. At the same time, the Supervisory Body will assess the possibility of informing the Board of Directors.

The Purchasing Office must promptly inform the Supervisory Body about the outcome of any disciplinary proceedings opened against the Reported third-party counterpart of the Company.

For the regulation of disciplinary proceedings and any sanctions that may be imposed, reference is made to Part 2.7 “the disciplinary/sanctioning system” of the 231 Model.

In the event that the analysis of a Report, found to be unfounded, has made it necessary to hear the Reported Person, he/she must be promptly informed of the closure of the analysis procedure and, consequently, of the absence of measures against him/her.

6.5 Escalation in case of Reports concerning corporate top management

In the case of Reports concerning persons responsible for deciding any disciplinary measures, complaints or other actions, the Report Manager communicates this circumstance to the Steering Committee, in order to coordinate and define the subsequent investigation process.

In the case of Reports concerning the Chairman of the Board of Directors or one of the Board Members, the Report Manager communicates this circumstance to the Steering Committee, in order to coordinate and define the subsequent investigation process.

In the case of Reports concerning the Chairman of the Board of Statutory Auditors or one of the Auditors, the Report Manager immediately notifies the Steering Committee of this circumstance, in order to coordinate and define the subsequent investigation process.

Finally, in the case of Reports concerning a member of the Supervisory Body, the other members notify the Steering Committee of this circumstance, in order to coordinate and define the subsequent investigation process.

6.6 Reporting to Company Leadership

The outcomes of the evaluations of all received Reports will be compiled into a dedicated report, which will be periodically communicated to the Board of Directors/Audit Committee.

The Report Manager is responsible for promptly informing the Executive Body and the Audit Committee about the results of the investigations and assessments carried out regarding Reports found to be substantiated.

6.7 Archiving of Reports and Related Documentation

Reports and related documentation are retained for the time necessary to process the Report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, or until the conclusion of any judicial or disciplinary proceedings initiated against the Reported Party or the Reporter, in compliance with the confidentiality obligations set forth in Article 12 of the Decree and the principle established in Articles 5,

paragraph 1, letter e), of the GDPR (storage limitation) and 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

7. General Principles and Protections

Below are the principles and protections that the Company commits to guarantee in the management process of Reports. Proper management of the Reporting system will support the dissemination of a culture of ethics, transparency, and legality within the Company. This goal can only be achieved if Reporters have not only reporting channels available but also the assurance of not suffering retaliation from colleagues, superiors, or other Company representatives, nor risking their Report being ignored.

To this end, the Company protects the Reporter by guaranteeing confidentiality of their identity and expressly prohibiting acts of retaliation related, directly or indirectly, to the Report, in accordance with the provisions of the Decree, as well as the liability limitations set forth in Article 20 of the Decree.

These protections and the protective measures provided by the Decree in favor of the Reporter apply, valuing the good faith of the Reporter, only if the following conditions are met:

- the Reporter, at the time of the Report, public disclosure, or complaint to the judicial or auditing authority, had reasonable grounds to believe that the reported Violations were true and fell within the objective scope of application outlined in paragraph 5.2 - "Subject of the Report – the Violations",
- the Report or public disclosure was made in compliance with the provisions of this Procedure, as well as the provisions of the Decree.

Such protections are not guaranteed if the Reporter's criminal liability for defamation or slander is established, even by a first-instance judgment, or their civil liability for the same grounds in cases of intent or gross negligence.

Furthermore, these protections and protective measures also apply in favor of:

- the so-called "facilitators," i.e., natural persons who, operating in the same work context as the Reporter, assist them in the reporting process;
- persons in the same work context as the Reporter who are bound to them by a stable emotional or kinship relationship up to the fourth degree;
- the Reporter's colleagues working in the same work context who have a stable and habitual relationship with them;
- entities owned by the Reporter or for which they work, as well as entities operating in the same work context as the Reporter.

Any conduct violating the protections provided in favor of the Reporter and the additional subjects indicated above may give rise to disciplinary proceedings against the responsible party and may be sanctioned by ANAC with an administrative monetary penalty, as provided by Article 21 of the Decree.

7.1 Confidentiality

The Company guarantees the confidentiality of the identity of the Reporter, the Reported Party, the content of the Report, and the transmitted documentation.

Reports cannot be used beyond what is necessary to adequately follow up on them.

The identity of the Reporter and any other information from which such identity can be inferred – directly or indirectly – cannot be disclosed without the explicit consent of the Reporter to persons other than those competent to receive or follow up on the Reports, as identified in this Procedure.

Furthermore, the identity of the Reporter:

- within criminal proceedings, is protected by secrecy in the manner and limits provided by Article 329 of the Code of Criminal Procedure;
- within proceedings before the Court of Auditors, cannot be disclosed until the investigative phase is closed;
- within disciplinary proceedings, cannot be disclosed if the related charge is based on findings distinct and additional to the Report, even if consequent to it. If the charge is based wholly or partly on the Report and knowledge of the Reporter's identity is essential for the defense of the accused, the Report will be usable for disciplinary proceedings only with the Reporter's explicit consent to disclose their identity. In such case, the Reporter must be given written notice of the reasons for the disclosure of confidential data and asked in writing whether they consent to reveal their identity, with a warning that – if they do not consent – the Report cannot be used in the disciplinary proceeding.

The Reporter is also given written notice of the reasons for the disclosure of confidential data when the disclosure of the Reporter's identity and information from which such identity can be inferred, directly or indirectly, is essential to the defense of the Reported Party.

The identity of the Reported Party and any persons involved or mentioned in the Report are protected until the conclusion of proceedings initiated due to the Report, with the same guarantees provided in favor of the Reporter in this paragraph.

7.2 Prohibition of Retaliation

Reporters cannot suffer any form of retaliation for having made a Report.

Retaliation means any behavior, act, or omission, even if only attempted or threatened, carried out as a consequence of the Report, complaint to the judicial or auditing authority, or public disclosure, which causes or may cause unjust harm to the Reporter or the person who filed the complaint, directly or indirectly.

By way of example, the following may be considered retaliation, provided all the requirements of the above definition are met:

- dismissal, suspension, or equivalent measures;
- demotion or failure to promote (where the Reporter had a legitimate expectation of such promotion based on particular, precise, and consistent factual circumstances);
- change of duties, change of workplace, salary reduction, change in working hours;
- suspension of training or any restriction of access to it;
- negative performance notes or negative references;
- adoption of disciplinary measures or other sanctions, including monetary penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or any unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent contract (where the Reporter had a legitimate expectation of such conversion based on particular, precise, and consistent factual circumstances);
- non-renewal or early termination of a fixed-term employment contract (where the Reporter had a legitimate expectation of such renewal based on particular, precise, and consistent factual circumstances);
- damage, including to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a license or permit;
- request for psychiatric or medical examinations.

Reporters who believe they are suffering retaliation for having made a Report or for participating in its handling are encouraged to report it to the Report Manager.

The Reporter may also communicate to ANAC any retaliation they believe they have suffered; ANAC will inform the Labor Inspectorate for measures within its competence.

7.3 Limitation of Liability

The Whistleblower who reveals or disseminates information about violations covered by the confidentiality obligation (other than those concerning classified information, medical and forensic secrecy, and decisions of judicial bodies), or related to copyright protection or personal data protection, or that harm the reputation of the person involved or reported, is not punishable when, at the time of the disclosure or dissemination, there are reasonable grounds to believe that such disclosure or dissemination was necessary to reveal the violation. In such cases, any further liability, including civil or administrative, is excluded.

In any case, criminal, civil, or administrative liability is not excluded for behaviors, acts, or omissions not related to the Report, the complaint to the judicial or auditing authority, or public disclosure, or that are not strictly necessary to reveal the violation.

7.4 Support Measures

ANAC maintains a list of third sector entities that provide support measures to Whistleblowers. The support measures provided consist of free information, assistance, and advice on reporting methods and protection against retaliation offered by national and European Union regulations, on the rights of the person involved, as well as on the methods and conditions for access to state-funded legal aid.

8. Disciplinary System

It is reminded that any failure to comply with the provisions contained in this Procedure may result in the imposition of disciplinary sanctions, in cases provided for by law.

In this regard, it is clarified that the Company may impose disciplinary sanctions as provided by the Company's Disciplinary Code and the applicable National Collective Labor Agreement, on those who:

- commit retaliation against the Whistleblower, obstruct or attempt to obstruct Reports, violate confidentiality obligations as described above;
- have not carried out the verification and analysis activities of the Reports received.

9. Processing of Personal Data

It is specified that the personal data of the Report, the Whistleblower, and the Reported (the latter considered “data subjects” pursuant to art. 4 GDPR) are processed in compliance with the GDPR and the Privacy Code.

In particular:

- the processing activities related to the management of the Report are carried out in compliance with the principles established by Articles 5 (Principles relating to processing of personal data), 25 (Data protection by design and by default), and 35 (Data protection impact assessment) of the GDPR;
- before submitting the Report, the Whistleblower receives the privacy notice pursuant to the GDPR, which provides information on the purposes and methods of processing their personal data, the retention period, the categories of recipients to whom the data may be communicated within the management of the Report, and the rights recognized to the Whistleblower by the GDPR. The Reported is also provided with the privacy notice pursuant to the GDPR;
- the legal basis for processing is the fulfillment of a legal obligation to which the Company is subject pursuant to the Decree;
- personal data will be processed within the European Economic Area (EEA) and stored on servers located within the same. However, the use of the Platform may involve, albeit potentially, access to such data by entities established in countries outside the European Union (EU) or the EEA. Such access, which may constitute a transfer outside the EEA, is in any case carried out in compliance with the provisions of Chapter V of the GDPR;
- as indicated in the privacy notice provided to the data subjects, personal data are processed for the time necessary to achieve the purposes justifying their collection and processing (e.g., collection and management of the Report) and are subsequently deleted or anonymized according to the established retention periods;
- technical measures (e.g., encryption within the Platform) and appropriate organizational measures are adopted to ensure the security of personal data, in compliance with current legislation, both during the transmission of the Report and during its analysis, management, and storage;
- the exercise of rights by the Whistleblower or the Reported regarding their personal data processed in the context of the whistleblowing process is excluded pursuant to Article 2-undecies of the Privacy Code if such exercise could result in actual and concrete prejudice to the “*confidentiality of the identity of the person reporting violations*”

that they became aware of due to their employment relationship” [, or the functions performed, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons who report breaches of Union law, or who report violations pursuant to Articles 52-bis and 52-ter of Legislative Decree 1 September 1993, no. 385, or Articles 4-undecies and 4-duodecies of Legislative Decree 24 February 1988, no. 58].

Access to personal data of Reports is granted only to the Report Manager already authorized pursuant to the GDPR, limiting the communication of confidential information and personal data to third parties only when necessary.

Il titolare del trattamento è la Società, la quale ha nominato un Group Privacy Office, contattabile al seguente indirizzo di posta elettronica: privacy@electroluxprofessional.com.

9.1 EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE

9.1.1 ANAC's external reporting channels

In cases where the Report concerns Violations of European Union regulations as per the previous Paragraph 5.2. “Subject of the Report – the Violations” and one of the following conditions applies:

- if an internal reporting channel has not been established or when it exists but is not active;
- when the internal channel adopted does not comply with the provisions of Article 4 of the Decree;
- when the Report made through the internal channel has not been followed up;
- when the Whistleblower has reasonable grounds – based on the particular circumstances of the case, precise and consistent – to believe that if they made a Report through internal channels, it would not be effectively followed up or that the same Report could result in a risk of retaliation;
- when the Whistleblower has reasonable grounds – based on the particular circumstances of the case, precise and consistent – to believe that the Violation may constitute an imminent or obvious danger to the public interest,

the Whistleblower may make an external Report through one of the channels provided by ANAC, which guarantee, including through the use of encryption tools, the confidentiality of

the identity of the Whistleblower, the Reported, as well as the content of the Report and related documentation.

External Reports may be made in writing via the IT platform or orally through telephone lines or voicemail systems or, upon the Whistleblower's request, through a direct meeting scheduled within a reasonable timeframe.

An external Report submitted to an entity other than ANAC is forwarded to ANAC within 7 (seven) days from the date of receipt, with simultaneous notification of the transmission to the Whistleblower.

9.1.2 Public Disclosure

In cases where the Report concerns Violations of European Union regulations as per the previous Paragraph 5.2. "Subject of the Report – the Violations" and one of the following conditions applies:

- the Whistleblower has previously made a Report through Internal and external Channels, or has directly made an external Report, and in all these cases no response has been given within the prescribed timeframes;
- the Whistleblower has founded and reasonable grounds – based on the particular circumstances of the case, serious, precise, and consistent – to believe that the violation may constitute an imminent or obvious danger to the public interest (e.g., an emergency situation or risk of irreversible damage, including to the physical safety of one or more persons, requiring that the violation be promptly revealed and widely publicized to prevent its effects);
- the Whistleblower has founded and reasonable grounds – based on the particular circumstances of the case, serious, precise, and consistent – to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or where there is a founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself, the Whistleblower may make a public disclosure through the press or electronic media or means of dissemination capable of reaching a large number of people.