

## **Whistleblowing Policy Summary**

*Company procedure for managing whistleblowing reports*

*V.01*

*Ag Digital Media S.p.A.*

*Freeda Media S.L.*

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## Summary

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## **Whistleblowing: I want to know more**

### **CSR tool, essential for managing risks and protecting workers**

A correct and effective management of reports (Whistleblowing) is of extreme importance to guarantee compliance with the principles of legality and transparency defined by the Company (corporate social responsibility), in compliance with the current legislative provisions and the rules of conduct of the Company itself.

The Whistleblowing tool helps to identify and combat any form of illicit activity, to protect members from economic and image damage, to spread the culture of ethics, legality, and transparency within the company and to strengthen the system of internal controls and risk management.

The objectives of the Company through this procedure are therefore:

- guarantee transparency and efficiency of the reporting channels applied;
- promptly manage the reports made by the subjects as defined;
- guarantee the protection of the personal data of the reporting subjects and possibly anonymity if requested;
- protect reporting subjects from potential and possible situations of retaliation.

The objectives pursued are, therefore, to encourage and facilitate Whistleblowing within the company and to reduce the risks of wrongdoing, building and strengthening the relationship of trust with stakeholders and promoting and increasing a corporate culture based on transparency, integrity, good governance and corporate compliance.

### **The EthicPoint System**

EthicPoint is an external and certified service in terms of protecting the confidentiality of the whistleblower. Its approach is that of a "service", i.e. not just offering a channel for sending reports, but a real form of (professional) assistance and consultancy to the reporter, who is free to use it with or even without formalizing the report in complete confidentiality.

For this reason, it is possible to contact the EthicPoint experts who will be able to provide all the necessary information.

## **1. Purpose and scope<sup>1</sup>**

This document defines the rules for the correct and effective management of a report by a whistleblower (reporter), also for the purpose of identifying and removing possible risk factors and activating, if necessary, the competent authorities.

The objective of this document is to provide the reporter and all the subjects involved with clear operational indications regarding the subject, contents, recipients and methods of transmission and management of the reports, as well as all the forms of protection that are offered, pursuant to law and internal procedures.

This procedure has also been defined as a guide for the preparation of circulars or information and training documents for the subjects involved.

It applies to all activities carried out by the Company.

## **2. Terms and definitions: essential concepts to know**

Before proceeding with reading this procedure relating to the management of reports, we recommend reading the entire Policy which indicates terms and definitions in the Whistleblowing field.

## **3. What can and can't be reported**

Also taking into consideration the provisions of other relevant regulations and best practices, the report may concern actions or omissions, committed or attempted, which:

- violate national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they became aware in a public or private working context;
- are liable to administrative or criminal sanctions or other administrative measures, including against the Company;
- are attributable to the abuse of the power entrusted to an employee, in order to obtain private advantages;
- are evidence of a malfunctioning of the Company due to the use of the assigned functions for private purposes (for example: waste, nepotism, repeated failure to respect procedural timescales, non-transparent hiring, accounting irregularities, false declarations, violation of the rules environmental and workplace safety);
- are implemented in violation of the Code of Ethics, the internal company regulations, the Organization, Management and Control Model where applicable or other company provisions subject to disciplinary sanctions;
- are likely to cause financial or image damage to the Company or its members/shareholders;
- are likely to cause harm to employees or other subjects who carry out their activities at the Company.

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Regulatory references: Legislative Decree 24 of 10 March 2023, ANAC Guidelines

Only violations that concern facts of which the reporting person has certain knowledge or of which he or she has a reasonable suspicion as based on certain and concrete factual elements can be reported.

**However, the following are not reportable violations:**

- disputes, claims or requests relating to a personal interest of the person making the report;
- disputes, claims or requests which relate exclusively to the employment relationship of the person making the report and to relations between him/her and his/her hierarchical superiors;
- complaints, disputes or general requests which in any case do not specifically concern one of the violations listed above;
- reports relating to information covered by forensic or medical secrecy or falling within the principle of secrecy of the deliberations of the jurisdictional institutions.

**Important:** when a worker believes he/she has suffered violations of personal interest or in the context of his/her employment relationship or in the relation with his/her hierarchical superior, he/she will always and in any case be required to use the ordinary remedies and protections or to, for example, confrontation with the employer, assistance from trade unions or recourse to legal assistance.

#### **4. The reporting channels**

##### **Reporting tools**

The Company has established an independent and certified reporting channel by providing itself with a specific address for the collection and management of reports.

The channel adopted allows all internal and external stakeholders to report any violation, guaranteeing effective and confidential communication.

The activated reporting methods are as follows:

|   |                     |   |
|---|---------------------|---|
| 1 | <b>Landing page</b> | Dedicated web page (including email address - agdigitalmedia@ethicpoint.eu) |
| 2 | <b>Free number</b>  | 800 985 231 with voice messaging (valid only for Italy)                     |

The Reporter may request a meeting with the internal functions referred to below, to orally explain his report.

#### **5. Report management**

##### **The subjects involved (potential reporters)**

The Company identifies both internal and external stakeholders as potential whistleblowers.

By way of example, the following are mentioned:

- employees of public administrations, employees of public economic entities, private law institutions subject to public control, in-house companies, public law entities or public service concessionaires;
- employed workers of private sector entities;

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- self-employed workers, freelancers and consultants who work for entities in the public or private sector;
- volunteers and interns, paid and unpaid, who work for entities in the public or private sector;
- shareholders and people with administrative, management, control, supervisory or representative functions;
- the facilitators;
- people from the same working context as the reporting person and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- work colleagues of the reporting person who work in the same work context and who have a current relationship with that person.

Even when:

- the legal relationship has not yet started, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- during the probationary period;
- after the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

### **Confidentiality obligation**

The objective of this procedure is to ensure the protection of the Reporter, keeping his/her identity confidential, only in the case of reports coming from identifiable and recognizable subjects.

**Anonymous reports**, where these are adequately detailed and provided in great detail, i.e. where they are able to bring out facts and situations by relating them to specific contexts, are equated with ordinary reports. Anonymous reports and their processing in any case take place through the same tools provided for confidential reports, even if communication with the anonymous reporter is not possible after the report itself.

### **The recipients of the reports**

The internal contacts are:

|   |  |
|---|--|
| 1 | EthicPoint – Certified external service to protect the whistleblower |
| 2 | HR Operations Specialist   |
| 3 | Head of People   |
| 4 | Head of Finance Italy  |
| 5 | Judicial authority for the profiles of respective competence         |

In the event of relevant reports regarding privacy (e.g. informatic crimes and/or offenses involving privacy issues), the DPO will be made aware of it.

## **6. Procedure and duties of the person receiving the report**

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### **Verification of the validity of the report**

EthicPoint takes charge of the report which is transmitted to the internal functions in charge, issuing to the reporting person notice of receipt of the report within 7 days from the date of receipt.

The internal functions diligently follow up on the reports received by providing feedback within 3 months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the report, via the address e-mail above or through the references that the reporter will eventually transmit in the reporting method chosen.

All information will be managed in accordance with the provisions regarding the protection of the whistleblower.

If essential, the internal functions request clarifications from the reporter or any other subjects involved in the report, with the adoption of the necessary precautions.

They also verify the validity of the circumstances represented in the report through any activity deemed appropriate, including the acquisition of documentation and the hearing of any other subjects who may report on the facts reported, in compliance with the principles of impartiality, confidentiality and protection of privacy identity of the Reporter.

The Company, based on an evaluation of the facts covered by the report, may decide, in the event of obvious and manifest groundlessness, to archive the report.

The Company provides for the direct archiving of reports in certain cases.

If elements of the reported fact are not manifestly unfounded, the internal functions in charge forward the report, also for the adoption of consequent measures, to the competent parties designated by the Company.

### **Verification of the validity of the anonymous report**

The phase of verification of the validity of the report by the Company is similar for both confidential and anonymous reports. However, for anonymous reporting the following indications will be taken into account:

- the need for greater depth in verifying the elements that exclude direct archiving;
- the Company will contact the Reporter if technically possible.

## **7. Protection of the whistleblower**

The Company formally declares that no form of discrimination or retaliation will be raised against the whistleblower; on the contrary, any behavior in this direction will be sanctioned. In particular, it is expressly established that whistleblowers cannot suffer any retaliation. The AG Digital Media\_WhistleblowingPolicySummary\_V.01.docx

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protection does not apply in cases where the report contains false information made with intent or gross negligence.

In the event of suspected discrimination or retaliation against the Reporter, related to the report, or abuse of the reporting tool by the Reporter, the Company may provide for the imposition of disciplinary sanctions.

Supportive measures are envisaged for the reporting subject:

- information;
- free assistance and advice on reporting methods and protection from retaliation.

## **8. Responsibilities of the Whistleblower**

This policy doesn't determine a criminal, civil and disciplinary liability in the event of slanderous or defamatory reporting also pursuant to the Criminal Code and to the Civil Code.

Are also considered as a form of responsibility in abuse of this policy: reports made for the sole purpose of harming the reported person or other subjects and any other hypothesis of improper or intentional use or intentional exploitation of the Company, as well as unfounded reports made with intent or gross negligence.

## **9. The sanctioning system**

An effective whistleblowing system must provide sanctions both against the whistleblower, in the event of abuse of the reporting tool, and against those reported in the event of verification of the reported offenses in accordance with the provisions of the current legislation, including the applicable collective bargaining, and specifically regarding the protection of people who report violations of Union law and national regulatory provisions.

## **10. Further information and contacts**

For any further information relating to the Whistleblowing procedure, you can contact:

|   |                          |
|---|--------------------------|
| 1 | HR Operations Specialist |
| 2 | Head of People           |
| 3 | Head of Finance Italy    |
| 4 | HR Business Partner      |