PRIVACY NOTICE FOR THE PROCESSING OF WHISTLEBLOWING REPORTS

Privacy notice pursuant to Articles 13 and 14 of EU Regulation 2016/679 and current national legislation on the protection of personal data – Reporting of violations of national and European regulations (commonly known as whistleblowing).

Data Controller: Human Value - Via Albricci, 7 20122 Milan

The Data Controller, also through the management body of the internal reporting channel, may process personal data of the interested party within the framework of the channels established in compliance with applicable regulations, to allow reporting of violations of national and EU regulations that harm the public interest or the integrity of Human Value, in accordance with Legislative Decree 24/2023 (known as whistleblowing), as well as for the management of such reports.
This notice should be read in conjunction with the "Instructions for whistleblowing reports" which provide, at different levels of detail, information on the violations that can be reported, the prerequisites and procedures for making a report, and the protections provided by applicable legislation to those affected by the report.

Interested Parties: The notice applies to individuals who report the aforementioned violations, to individuals identified as the alleged responsible parties, to individuals involved in the violations (even as witnesses), to individuals aware of the facts or otherwise mentioned in the report, and to facilitators.

Purpose and Method of Processing: The Data Controller, also through the management body of the internal reporting channel, may process personal data for receiving and managing the report, including the investigation phase, the application of corrective measures, monitoring their application, and updating the reporter on the results of the procedure, their possible defense in court and/or the defense of the reported individual and/or other involved parties.
Data processing is carried out using manual and/or electronic tools strictly related to the stated purposes and, in any case, so as to ensure the security and confidentiality of the data, in compliance with current legislation and by applying the technical and organizational measures provided.

Legal Basis: The processing activities are carried out based on a legal obligation to which the Data Controller is subject (Art. 6, para. 1, letter c) GDPR), under the applicable whistleblowing legislation, Legislative Decree 24/2023. If special categories of data are provided in a report, the Data Controller will process them under the following exemptions provided by Art. 9 GDPR:

- the necessity to fulfill specific obligations and exercise specific rights of the data controller or data subject in the field of employment, social security, and social protection law (Art. 9, para. 2, letter b) GDPR);
- the necessity to establish, exercise, or defend a legal claim or whenever courts perform their judicial role (Art. 9, para. 2, letter f) GDPR) regarding the processing of personal data necessary in legal proceedings or in pre-litigation, to assert or defend a right, including that of the Data Controller or a third party, in judicial, administrative, arbitration, and conciliation proceedings.

Moreover, concerning the disclosure of the reporter's identity to parties other than those competent to receive the report and the usability of the report if the reporter's identity is necessary for the defense of the reported individual, the legal basis is the consent provided by the reporter, in accordance with Art. 12 paragraphs 2 and 5 of Legislative Decree 24/2023.

The reporter's consent is also required for the preservation of recordings and/or transcriptions of phone calls, messages, conversations during confidential meetings (Art. 14 paragraphs 2 and 4 Legislative Decree 24/2023).

Categories of Personal Data and Data Origin Sources: based on the Data Controller's experience, the following personal data of interested parties may be processed:

- identification data;
- contact details;
- data related to the alleged reported conduct, in which the interested party might be involved or of which they might be aware;
- images and other documentation attached to the report;
- special categories of personal data possibly contained in the report;
- contents of communications exchanged between the reporter and the individuals/entity managing the report.

The personal data of individuals other than the reporter are usually provided by the reporter through the report or by other interested parties (if they are interviewed during the investigation).

Data Communication: Data access is limited to individuals specifically authorized by Human Value as members of the internal reporting channel management body, and possibly those involved in the analysis and investigation. The identity of the reporter and any other information that could reveal their identity may only be disclosed to parties other than those authorized/designed to manage the report or investigation on behalf of the Data Controller with the reporter's authorization or when required or justified under applicable legislation. In exceptional cases, if the disclosure of the identity is essential for the defense of the reported individual (within a disciplinary proceeding) or the person involved (within internal procedures), the reporter (if not anonymous) will be informed by Human Value about the reasons for such communication, which will occur only with their prior consent as specified under the legal basis section.

Confidentiality protections are also extended to other affected individuals until the conclusion of the initiated proceedings, with the same guarantees provided to the reporter. However, if the report leads to a formal complaint to the competent authorities, the obligation to maintain the confidentiality of the identities of those involved or mentioned in the report may be waived under the conditions set by applicable law.

Moreover, the data or part of the data might be shared with the following external parties, depending on the case:

- Lawyers and consultants who provide advisory or investigative services;
- Judicial, regulatory, supervisory, or police authorities, in cases provided by law.

To the extent strictly necessary and subject to appropriate guarantees, data might be processed by companies that provide the Data Controller with information systems and/or are involved in their maintenance and security.

Personal data are not disclosed; they are not transferred outside the European Economic Area (EEA), or if

transferred, such transfer is conducted under the safeguards provided by Chapter V of REG. EU 2016/679; additionally, the data will not be subject to fully automated decision-making processes.

Data Retention Period: In compliance with the principles of proportionality and necessity, personal data will be retained in a form that allows identification of the individuals involved for the time necessary to process the report, and in no case for more than five years from the date of communication to the reporter of the final outcome of the reporting procedure. Specific legal obligations or the newly arisen necessity of the Data Controller to act or defend in court may necessitate the processing and retention of data for longer periods.

Obligation to Provide Data: A report can be submitted anonymously or non-anonymously as specified in the "Instructions for Whistleblowing Reports." In cases of anonymous reporting, the Data Controller, through its internal reporting channel management body, might not be able to effectively investigate the report. Therefore, reporters are encouraged to provide all required information, allowing the internal reporting channel management body to proceed with the investigative phase. Regardless, the Data Controller ensures that all personal data processed in the context of a report remain strictly confidential. Rights of the Data Subject: At any time, the individual may exercise the right to confirm whether their data exists and to know its content and origin, verify its accuracy or request its integration, update, or correction (Articles 15 and 16 of the GDPR). Moreover, they have the right to request the deletion, restriction of processing, withdrawal of consent, and portability of their data. The rights provided by Articles 15-22 of the EU REG: 2016/679 can be exercised through a complaint procedure to the Data Protection Authority https://www.garanteprivacy.it/home/docweb/-/docweb-display/docweb/4535524. Human Value notes, however, that the exercise of these rights might be limited or excluded under the Privacy Legislation, should such exercise potentially cause actual and substantial harm to the confidentiality of the identity of the reporter.

The individual has the right to file a complaint with the competent supervisory authority (for Italy, the **Garante per la Protezione dei Dati Personali**, www.garanteprivacy.it), should they believe the processing of their data is contrary to current legislation.

Human Value has appointed a **Data Protection Officer (DPO),** who can be contacted at: dpo@humanvalue.it

The Data Controller reserves the right to make changes to this notice as deemed necessary, also in relation to the evolution of applicable legislation, and will ensure broad visibility of any changes to the affected individuals.

Issued and Updated on 13/12/2023