



WHISTLEBLOWING *PROCEDURE*

This procedure is an integral part of
the Organisational and Management Model adopted by the Company

Approved by the Board of Directors of
Cellularline S.p.A. in the meeting of 26/07/2023

Contents

1. INTRODUCTION	3
2. RECIPIENTS	3
3. PURPOSE AND SCOPE	4
4. REFERENCES	4
5. PROCESS DESCRIPTION AND RESPONSIBILITIES	5
5.1 Purpose and process description	5
5.2 Transmission of the Whistleblowing	5
5.3 Registration of the Whistleblowing	6
5.4 Classification and preliminary analysis of the Whistleblowing	6
5.5 Execution of the investigation	7
5.6 Reporting	7
5.7 Corrective actions: monitoring	8
5.8 Processing of personal data and record keeping	8
5.9 Periodic checks	9
6. GUARANTEES AND PROTECTIONS	9
6.1 Protection of the Whistleblower	9
6.2 Protection measures	10
7. GLOSSARY	12

1. INTRODUCTION

The purpose of this procedure (hereinafter the “Procedure”) is to regulate the process of transmitting, receiving, analysing and handling Reports (also called *Whistleblowing*) on information, adequately substantiated, referring to Cellularline Personnel and/or Third Parties relating to breaches of laws and regulations, of the Code of Ethics, of the Organisational Model 231, as well as of the system of rules and procedures in force in the Cellularline Group.

The procedure is also aimed at implementing Legislative Decree No. 24 of 10 March 2023, published in the Official Gazette on 15/03/2023, transposing Directive (EU) 2019/1937 on “the protection of persons who report breaches of the European Union law (called *Whistleblowing* discipline)”.

For anything not expressly indicated in this Procedure, the provisions of the aforementioned Legislative Decree remain fully applicable.

The aforementioned regulation provides, in summary:

- a system of protection for specific categories of persons who report information, acquired in their working context, concerning breaches of Italian or European Union regulations that harm the public interest or the integrity of the body;
- protection measures, including the prohibition of retaliation, in order to protect the Whistleblower, as well as the Facilitators, the Whistleblower's colleagues and relatives and the legal entities connected to the Whistleblower;
- the establishment of internal whistleblowing channels within the body (one of which is an IT channel) for the transmission of Whistleblowing, which guarantee, also through the use of encryption tools, the protection of the confidentiality of the identity of the Whistleblower, of the Person involved and/or in any case mentioned in the Whistleblowing, of the content of the Whistleblowing and of the relevant documentation;
- in addition to the right to lodge a complaint with the judicial or accounting authorities, the possibility (where one of the conditions set out in Article 6, paragraph 1, of Legislative Decree No. 24/2023 is met) of sending external Whistleblowing through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC - Autorità Nazionale Anticorruzione), as well as of making Public disclosures (where one of the conditions set out in Article 15, paragraph 1, of Legislative Decree No. 24/2023 is met), through the press or electronic or dissemination means capable of reaching a large number of people;
- disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for in Articles 16 and 21 of Legislative Decree No. 24/2023.

2. RECIPIENTS

The recipients of the Procedure are:

- Top management and the members of the corporate bodies and of the Supervisory Board of Cellularline S.p.a. (hereinafter referred to as Cellularline) and its Subsidiaries,
- employees, former employees and candidates for employment, partners, customers of Cellularline and its Subsidiaries, including but not limited to, partners, suppliers (also under contract/sub-contract), consultants, collaborators in the performance of their work for Cellularline and/or its Subsidiaries,

who are in possession of Information concerning irregularities and/or breaches as defined in this Procedure.

Recipients also include natural and legal persons not included in the previous categories but to whom the protection measures provided for in this Procedure apply.

3. PURPOSE AND SCOPE

The purpose of the Procedure is to govern the process of transmitting, receiving, analysing and handling Whistleblowing, including the filing and subsequent deletion of both the Whistleblowing and of the documents related to them, in the way set out in this document.

The Procedure applies to Cellularline and to its Subsidiaries (as defined in this Procedure), which guarantee its correct and constant application, as well as its maximum internal and external dissemination, in compliance with the prerogatives of autonomy and independence of each Company.

Whistleblowing concerning the following are excluded from the scope of application of the Procedure:

- disputes, claims or requests related to an interest of a personal nature of the Whistleblower, which are part exclusively of the discipline of the working relationship or of relations with hierarchically superior positions, unless they are related or referable to the breach of regulations or internal rules/procedures;
- national security breaches, as well as outsource contracts relating to defence or national security aspects, unless these aspects are covered by secondary EU law;
- breaches mandatorily regulated by European Union or Italian acts, as referred to in Article 1, paragraph 2, letter b), of Legislative Decree No. 24/2023 (on financial services, products and markets and the prevention of money laundering and terrorist financing, transportation safety and environmental protection);
- facts or circumstances falling under the application of Italian or European Union provisions on classified information, forensic or medical secrecy and secrecy of the deliberations of judicial bodies, or falling within the application of national provisions on criminal procedure, autonomy and independence of the judiciary, provisions on the functions and attributions of the Higher Council of the Judiciary in matters of national defence and public order and security, as well as in the exercise and protection of the right of workers to consult their representatives or trade unions, protections against unlawful conduct or acts carried out on account of such consultations, the autonomy of the social partners and their right to enter into collective agreements, and finally the suppression of anti-union conduct;
- commercial complaints, for which the channels and the remedies provided by law are available;
- requests for the exercise of personal data protection rights vis-à-vis the Cellularline Group (so-called privacy rights), pursuant to Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR) and Legislative Decrees No. 196 of 30 June 2003 (Personal data protection code) and No. 101 of 10 August 2018, as amended and supplemented, for which reference is made to the contact details of the Cellularline Group Data Protection Officer (privacy@cellularline.com).

4. REFERENCES

EXTERNAL REGULATORY REFERENCES

- Legislative Decree No. 231 of 8 June 2001 (“Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000”);
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);
- Legislative Decree No. 196 of 30 June 2003 (Personal data protection code) as amended and supplemented, including Legislative Decree No. 101 of 10 August 2018, as well as the related legislative provisions;
- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (so-called *Whistleblowing*);

- Legislative Decree No. 24 of 10 March 2023, published in the O.J. on 15/03/2023, transposing Directive (EU) 2019/1937;

5. PROCESS DESCRIPTION AND RESPONSIBILITIES

5.1 Purpose and process description

For Whistleblowing concerning the Cellularline Group, the *owner of the management process* is the Supervisory Board of Cellularline (hereinafter also “SB”), without prejudice to the responsibilities and prerogatives of the Board of Statutory Auditors on the Whistleblowing addressed thereto, including complaints pursuant to Article 2408 of the Italian Civil Code.

In order to follow up on the Whistleblowing, the Supervisory Board of Cellularline avails itself of the support of the Audit function, outsourced to the company Protiviti S.r.l., in compliance with the principles established by the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA) and by the Code of Ethics of Cellularline.

Protiviti's Audit function, within the scope of the support activities provided to the Supervisory Board, also carries out the investigations requested by ANAC on External Whistleblowing or Public disclosures concerning Cellularline and/or Subsidiaries, informing the Supervisory Board thereof.

The corporate functions of Cellularline that may be concerned by external Bodies, Institutions or Authorities regarding external Whistleblowing or Public disclosures, shall promptly activate the SB and the Audit function for further investigation.

5.2 Transmission of the Whistleblowing

The Recipients of this Procedure, who become aware of information about breaches, are required to send a Whistleblowing through the internal whistleblowing channels described below.

Any person receiving a Whistleblowing, in any form whatsoever (oral or written), must immediately, and in any case within a maximum of 7 days from its receipt, forward it to the Supervisory Board, also through the Audit function, by means of the internal whistleblowing channels described below, simultaneously notifying the Whistleblower (where known) of the transmission. It is also required to forward the original of the Whistleblowing, including any supporting documentation, as well as evidence of the communication sent to the Whistleblower about the Whistleblowing having been forwarded. A copy of the original may not be retained and any copies in digital format must be deleted, refraining from undertaking independent analyses and/or investigations. The confidentiality of the identity of the Whistleblower, of the Persons involved and/or otherwise mentioned in the Whistleblowing, of the content of the Whistleblowing and of the relevant documentation, must be ensured.

Failure to communicate a Whistleblowing received, as well as breach of the confidentiality obligation constitute a breach of the Procedure and may lead to disciplinary measures.

In order to diligently follow up the internal Whistleblowing received, Cellularline has set up its own computer portal, directly accessible at <https://cellularline.integrity.complylog.com/>, or from the website www.cellularlinegroup.com, Section *Governance/Segnalazioni Whistleblowing* (hereinafter the “Portal”).

The Portal allows to transmit, even in oral form, either one's own Whistleblowing or a Whistleblowing received from a third party, after having read the “*Privacy Policy*” posted on the Portal.

On the Cellularline Group's website and on the corporate intranet page, this Procedure as well as useful information for submitting a Whistleblowing through an internal channel are also posted. In addition, Whistleblowing may also be sent by ordinary mail, addressed to the Supervisory Board, at the Company's registered office.

Any Whistleblowing addressed to the Board of Statutory Auditors of Cellularline, including complaints

pursuant to Article 2408 of the Italian Civil Code, received by the Supervisory Board and/or by the Audit function of Cellularline, are promptly forwarded to the Board of Statutory Auditors.

Similarly, the Board of Statutory Auditors of Cellularline shall promptly transmit, and in any case within 7 days from its receipt, to the Supervisory Body, also through the Audit Function, any Whistleblowing received by the aforesaid corporate body but addressed to and/or falling under the competence of the reference Supervisory Body pursuant to the Organisational Model 231, simultaneously notifying the Whistleblower of the transmission.

5.3 Registration of the Whistleblowing

All Whistleblowing made through the Portal are registered in the same Portal, which constitutes the official *repository* of the essential data of the Whistleblowing for the purposes of their management and the storing of all the related documentation, as well as of all the documentation produced or acquired in the course of the analysis activities.

The originals of the Whistleblowing received in paper form are stored in a secure environment.

Consultation of the information posted on the Portal is limited to the SB and to the Audit function in its support activities to the Supervisory Board under this Procedure, authorised with specific functional access profiles tracked through logs.

5.4 Classification and preliminary analysis of the Whistleblowing

The Supervisory Board analyses and classifies the Whistleblowing, in order to define those potentially falling within the scope of this Procedure, and also, through the Audit function, it forwards to the Whistleblower via the Portal:

- within 7 days from the date of receipt of the Whistleblowing, a notice of receipt;
- within 3 months from the notice of receipt of the Whistleblowing, or, in the absence of such notice, within 3 months from the expiry of the 7-day period from the submission of the Whistleblowing,, a reply with information on the action taken or intended to be taken on the Whistleblowing,, specifying whether or not the Whistleblowing, falls within the scope of Legislative Decree No. 24/2023.

The SB, together with the Audit function, preliminarily assesses, also by means of any documentary analysis, the existence of the prerequisites necessary to start the subsequent investigation phase, giving priority to properly substantiated Whistleblowing.

For the Whistleblowing falling under its area of competence, the Supervisory Board, on the basis of the documents and also in consideration of the results of the preliminary analyses carried out by the Audit function, assesses:

- the start of the subsequent investigation phase;
- the dismissal of the Whistleblowing, insofar as they are i) generic or not adequately substantiated; ii) manifestly unfounded; iii) referring to facts and/or circumstances that were the subject of specific investigation activities already concluded in the past, if the preliminary verifications carried out do not reveal new information such as to make further investigations necessary iv) “circumstantially verifiable”, for which, in the light of the results of the preliminary verifications carried out, no elements emerge such as to support the start of the subsequent investigation phase; v) “circumstantially unverifiable”, for which, in the light of the results of the preliminary verifications carried out, it does not appear possible, on the basis of the analysis tools available, to carry out further investigations to assess the merits of the Whistleblowing.

In order to obtain information, the Supervisory Board is entitled to:

- request the Audit function, without prejudice to the existing information flows, to initiate audits on the reported facts;
- carry out, also directly, in compliance with any specific applicable regulation, investigations by, for

instance, formally summoning and hearing the Whistleblower, the Reported person and/or the Persons involved in the Whistleblowing and/or in any case informed of the facts, as well as requesting from the aforesaid persons the submission of informative reports and/or documents;

- make use of experts or evaluators external to Cellularline, if deemed appropriate.

In the event that the Whistleblowing concerns one or more members of Cellularline's Board of Directors, Board of Statutory Auditors, or Supervisory Board, the Chairman of the Supervisory Board of Cellularline shall inform the Chairmen of Cellularline's Board of Directors and Board of Statutory Auditors for the purpose of a joint handling of the matter in accordance with this procedure and in particular with respect to the protection of the confidentiality of the Whistleblower.

If the Whistleblowing involves one of the three Chairmen, he/she shall be replaced by the most senior member of Cellularline's corporate body/Supervisory Board. If the Whistleblowing involves the entire corporate body/Supervisory Board of Cellularline, the investigation shall be handled by the Chairmen of the other two corporate bodies/Supervisory Board of Cellularline.

If the Whistleblowing concerns the Head of the Audit function of Cellularline and/or the Functions employed thereby, the Chairman of the Supervisory Board of Cellularline informs the Chairmen of the Board of Directors and of the Board of Statutory Auditors of Cellularline for the purpose of a joint handling of the matter.

In the aforementioned scenarios, the outcomes of the investigation insights are the subject of a note closing the Whistleblowing jointly signed by the Chairmen who jointly handled the Whistleblowing.

5.5 Execution of the investigation

In the course of its investigations, the SB may request, also through the Audit function, additions or clarifications from the Whistleblower. In addition, where deemed useful for further investigation, it may obtain information from the Persons involved in the Whistleblowing, who are also entitled to ask to be heard or to produce written comments or documents. In such cases, also in order to guarantee the right of defence, notice is given to the Person involved about the existence of the Whistleblowing, while guaranteeing the confidentiality of the identity of the Whistleblower and of the other Persons involved and/or mentioned in the Whistleblowing.

The Audit function in support of the SB shall carry out the investigation also by acquiring the necessary information from the structures concerned, involving the competent corporate functions and availing itself, if deemed appropriate, of experts or evaluators external to Cellularline.

The investigation activities are carried out by resorting, by way of example, to: i) corporate data/documents useful for the purposes of the investigation (e.g. extracts from corporate systems and/or other specific systems used); ii) external databases (e.g. info providers/databases on corporate information); iii) open sources; iv) documentary evidence acquired from corporate structures; v) where appropriate, statements made by the persons concerned or acquired during verbalised interviews.

5.6 Reporting

At the conclusion of each investigation activity, the results of the investigations are summarised in a report or, in the case of Whistleblowing “relating to significant facts” and/or with complex analyses, in an investigation note, in which the following is set out:

- a judgement of reasonable grounds/not grounds on the reported facts;
- the outcome of the activities carried out and the results of any previous investigation activities performed on the same facts/persons as those reported or on facts similar to those covered by the Whistleblowing;
- any indications regarding necessary corrective actions on the areas and corporate processes reviewed, adopted by the competent management, which is informed of the results of the analyses.

At the end of the investigation activity, the Supervisory Board shall decide on closing the Whistleblowing,

highlighting any non-compliance with rules/procedures, without prejudice to the exclusive prerogatives and competences of the HR function as regards the exercise of disciplinary action.

Moreover, if the outcome of the investigation reveals:

- possible cases of criminal relevance or civil liability, the Supervisory Board may order that the findings be communicated to the Legal function, for the appropriate assessments;
- scenarios of non-compliance with rules/procedures, or facts of possible relevance from a disciplinary or labour law point of view, the Supervisory Board shall communicate the results to the HR function, for the assessments under their area of competence. The HR function shall inform the Supervisory Board of the determinations made. In addition, the HR function provides the Supervisory Board with information on disciplinary measures taken as a result of the investigation of the Whistleblowing.

Whistleblowing that are dismissed because they are manifestly unfounded are forwarded to the management body, so that it may assess with the other competent corporate structures whether the Whistleblowing was made with the sole purpose of damaging the reputation of or otherwise prejudicing the person and/or company reported, so that the management body may take any appropriate action against the Whistleblower.

The Audit function prepares and provides the Supervisory Board with a summary report on the progress and outcome of completed investigations, for which it proposes closure.

5.7 Corrective actions: monitoring

If the analyses on the areas and corporate processes reviewed reveal the need to formulate recommendations for the adoption of appropriate remedial actions, it is the responsibility of the *management* of the areas/processes subject to analysis to define a plan of corrective actions for the removal of the criticalities identified and to ensure their implementation within the defined timeframe, notifying the SB and the Audit function which monitors the status of implementation of said actions.

The reference Supervisory Board monitors the progress of corrective actions through the information periodically provided by the Audit function.

5.8 Processing of personal data and record keeping

All processing of personal data, including in the context of the Portal, is carried out in compliance with the confidentiality obligations set out in Article 12 of Legislative Decree No. 24/2023 and in accordance with the personal data protection regulations set out in Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), Legislative Decree No. 196 of 30 June 2003 and Legislative Decree No. 51 of 18 May 2018.

The protection of personal data is ensured not only for the Whistleblower, but also for the Facilitator and the Person involved or mentioned in the whistleblowing.

Information on the processing of personal data is provided to potential data subjects through the posting on the dedicated portal.

In compliance with Article 13, paragraph 6 of Legislative Decree No. 24/2023, a Privacy Impact Assessment (PIA) was carried out, prepared pursuant to Article 35 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), in order to define the technical and organisational measures necessary to reduce the risk to the rights held by the data subjects, including the security measures necessary to prevent unauthorised or unlawful processing.

In order to ensure the management and traceability of the Whistleblowing and of the ensuing activities, the Audit function prepares and updates all the information concerning the Whistleblowing and ensures, by using the Portal, that all the related supporting documentation is kept for the time strictly necessary to finalise them, and in any case for no more than 5 years, starting from the date of communication of the final outcome of the Whistleblowing to the Supervisory Body.

Personal data that are clearly not useful for processing a specific whistleblowing are not collected or, if accidentally collected, they are deleted promptly.

The originals of the whistleblowing received in paper form are stored in a secure environment.

5.9 Periodic checks

Every six months, a completeness check is carried out to ensure that all the Whistleblowing received have been processed, duly forwarded to the appropriate recipients and reported in accordance with this Procedure.

6. GUARANTEES AND PROTECTIONS

6.1 Protection of the Whistleblower

Whistleblowing may not be used beyond what is necessary to adequately follow them up.

Without prejudice to legal obligations, the identity of the Whistleblower and any other information from which this identity may be inferred, directly or indirectly, may not be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive or follow up on the Whistleblowing, who are expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) and Article 2 - quaterdecies of Legislative Decree No. 196 of 30 June 2003 (Personal Data Protection Code).

In particular, the identity of the Whistleblower and any other information from which that identity may be inferred, directly or indirectly, may only be disclosed with the Whistleblower's express consent:

- within the framework of disciplinary proceedings, if the charge is based, in whole or in part, on the Whistleblowing and knowledge of the identity of the Whistleblower is indispensable for the defence of the accused;
- within the framework of the proceedings instituted following internal or external Whistleblowing, if the disclosure of the identity of the Whistleblower or of any other information from which that identity may be inferred, directly or indirectly, is also indispensable for the defence of the Person involved.

To this end, in such cases, prior written notice of the reasons for disclosing the confidential data shall be given to the Whistleblower.

The personnel involved in the handling of Whistleblowing are bound by the confidentiality of the identity of the Whistleblower, of the Persons involved and/or in any case mentioned in the Whistleblowing, of the content of the Whistleblowing and of the relevant documentation.

Confidentiality is also guaranteed to the Whistleblowers before the commencement or after the termination of employment, or during the trial period, if such information was acquired in the working context or in the recruitment or pre-contractual phase.

Confidentiality shall also be guaranteed on the identity of the Persons involved and/or mentioned in the Whistleblowing, as well as on the identity and assistance provided by the Facilitators, with the same guarantees as those provided to the Whistleblower.

Breach of the confidentiality obligation, subject to the exceptions set forth above, may result in the imposition of administrative fines by ANAC against the person concerned, as well as in the adoption of disciplinary measures by the management body of Cellularline, in line with the provisions set forth in paragraph 5 of the General Section of Organisational Model 231 ("Disciplinary system and measures in the event of non-compliance with the provisions of the Model").

6.2 Protection measures

Retaliation against the Whistleblower, understood as any conduct, act or omission, even if only attempted or threatened, put in place by reason of the internal or external Whistleblowing/Public disclosure/complaint, which causes or may cause the Whistleblower, directly or indirectly, unjust damage, is forbidden.

Protection is also granted to the anonymous Whistleblower, who believes to have suffered retaliation and who has subsequently been identified.

The protection measures apply within the limits and under the conditions laid down in Chapter III of Legislative Decree No. 24/2023 and they are also extended to:

- the categories of Whistleblowers that do not fall within the objective and/or subjective scope provided for by Legislative Decree No. 24/2023;
- the Facilitators, the persons in the same working environment as the Whistleblower who are linked to him/her by a stable emotional or family relationship up to the fourth degree, the Whistleblower's colleagues who work in the same environment and who have a habitual and current relationship with the Whistleblower;
- bodies owned by or for which the Whistleblower works, as well as bodies operating in the same working environment as the Whistleblower.

Anyone who believes to have suffered retaliation on account of the Whistleblowing may notify ANAC.

Any retaliatory acts taken as a result of the Whistleblowing are null and void, and the persons dismissed as a result of the Whistleblowing have the right to be reinstated in their jobs in accordance with the labour rules.

Without prejudice to the exclusive competence of ANAC with regard to the possible application of the administrative fines set forth in article 21 of Legislative Decree No. 24/2023, reference is made to the specific discipline set forth in paragraph 5 of the General Section of the Organisational Model 231 ("Disciplinary System and measures in the event of non-compliance with the provisions of the Model") for any disciplinary consequences within the competence of the management body of Cellularline.

7. GLOSSARY

For the purpose of this Procedure:

- Working context: the working or professional activities, present or past, performed by the Personnel of Cellularline S.p.A. or by Third Parties within the scope of the legal relations established by them with Cellularline S.p.A. (hereafter Cellularline);
- Public disclosure: making information about breaches publicly available through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people. Pursuant to Article 15, paragraph 1 of Legislative Decree No. 24/2023, the Whistleblower may make a public disclosure if one of the following conditions is met: i) he/she has already made a Whistleblowing, either internally or externally, or has made an external Whistleblowing directly and has not received a reply within the set out time limits on the measures intended or adopted to follow up on the Whistleblowing; ii) he/she has well-founded reason to believe that the breach may constitute an imminent or obvious danger to the public interest iii) he/she has well-founded reasons to believe that the external Whistleblowing may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the Whistleblowing may be in collusion with or involved in the perpetrator of the breach;
- Facilitator: the natural person who assists the Whistleblower in the Whistleblowing process and who works in the same environment and whose assistance must be kept confidential;
- Cellularline Group: Cellularline and its subsidiaries;
- Information on breaches: information, adequately substantiated, including well-founded suspicions, concerning breaches resulting from conduct, acts or omissions committed or likely to be committed, as well as evidence concerning conduct, including omissions, aimed at concealing such breaches. This also includes information on breaches acquired in the context of a legal relationship that has not yet commenced or that has meanwhile ended, if such information was acquired in the working context, including the trial period, or in the selection or pre-contractual phase;
- Organisational Model 231: the organisational, management and control model adopted by Cellularline and its Subsidiaries pursuant to Legislative Decree No. 231/2001;
- Supervisory Board: the Board of Cellularline, appointed pursuant to Article 6, point 1, letter b) of Legislative Decree No. 231/2001, endowed with autonomous powers of initiative and control, which has the task of supervising the functioning of and compliance with the Organisational Model 231 and of ensuring that it is updated;
- Person involved: the natural or legal person mentioned in the Whistleblowing submitted through the internal or external channel, complaint, Public disclosure, as the person to whom the breach is attributed or otherwise referable;
- Cellularline personnel: those who are linked to Cellularline or its Subsidiaries by a working relationship or occasional service, as well as the Top management and the members of the corporate bodies and of the Supervisory Board of Cellularline and its Subsidiaries (even if they perform such functions on a mere de facto basis);
- Whistleblower: the person who makes a Whistleblowing via the internal or external Whistleblowing channel, complaint, Public disclosure;
- Whistleblowing: the communication, written or oral, of information referable to Cellularline's Personnel and/or Third Parties about the breaches of laws and regulations, of the Code of Ethics of Cellularline, of the Organizational Model 231, as well as of the system of rules and procedures in force in the Cellularline Group;

- Anonymous whistleblowing: A whistleblowing in which the identity of the Whistleblower is neither made explicit nor unambiguously identifiable;
- Substantiated whistleblowing: A whistleblowing in which the information/assertions are characterised by a degree of detail sufficient, at least in the abstract, to bring to light circumstances and facts that are precise and concordant and related to specific contexts, as well as to make it possible to identify elements useful for the purposes of verifying the merits of the Whistleblowing itself (for example, elements that make it possible to identify the person who has committed the reported facts, the context, place and time period of the reported circumstances, the value, causes and purpose of the conduct, anomalies relating to the internal control system, supporting documentation, etc.). In the context of detailed Whistleblowing, a distinction is made between information/assertions that are: i) “verifiable”, if on the basis of the contents of the Whistleblowing it is actually possible to carry out checks within the company on the validity of the Whistleblowing, within the limits of the activities and with the analysis tools available to the Audit Function; ii) “non-verifiable”, if on the basis of the analysis tools available, it is not possible to carry out checks on the validity of the Whistleblowing. Checks on circumstances and assessments that can be traced back to intentional and/or subjective elements suffer from the limitations inherent in Audit activities and the tools available thereto;
- External whistleblowing: the communication, written or oral, of information on breached made by the Whistleblower through the external whistleblowing channel activated by the National Anticorruption Authority (ANAC). Pursuant to Article 6, paragraph 1 of Legislative Decree No. 24/2023, the Whistleblower may make an External Whistleblowing if one of the following conditions is met: i) the mandatory activation of the internal whistleblowing channel is not required in his/her working context, or if this channel, although mandatory, is not active or, even if activated, is not compliant; ii) he/she has already made an internal Whistleblowing which has not been followed up; iii) he/she has well-founded reasons to believe that, if he/she made an internal Whistleblowing, it would not be effectively followed up or would lead to retaliatory conduct; iv) he/she has well-founded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest;
- Internal whistleblowing: the communication, written or oral, of information on breaches made by the whistleblower through the internal channel;
- Subsidiaries: the subsidiaries of the Cellularline Group, excluding listed and foreign companies, to which this Procedure applies directly;
- Third parties: the natural or legal persons, other than the Personnel of Cellularline, who have, for various reasons, working, collaboration or business relations with Cellularline and/or its Subsidiaries, including - but not limited to - customers, partners, suppliers (also under contract/subcontract), self-employed workers or persons involved in collaborative relationships, freelance professionals, consultants, agents and intermediaries, volunteers and trainees (whether paid or unpaid), or anyone who is a legitimate bearer of interest in the corporate activities of the Cellularline Group.