



GROWENS S.P.A.

WHISTLEBLOWING PROCEDURE

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1. INTRODUCTION

This procedure is an integral part of Model 231 and governs the procedures to whistleblow illegal or irregular conduct within the company.

Suitable information channels are provided to ensure the reception, analysis, and processing of the whistleblowings, as well as systems to protect the Whistleblower against potential discriminatory or otherwise penalising measures in the workplace.

Law No. 179 of 30 November 2017 concerning the *“Provisions for the protection of authors of whistleblowings of crimes or irregularities they have become aware of within a public or private employment relationship,”* has extended the whistleblowing institute, originally intended only for the Public Administration sector, to the private sector.

Article 2 of Law no. 179/2017 has incorporated into the Legislative Decree 231/2001 the regulation for the protection of whistleblowers, adding three new paragraphs to Article 6 of the same Legislative Decree 231/2001, aimed at providing specific guidelines on organisational models.

In particular, the models are expected to provide for:

- Specific information channels dedicated to the Whistleblowings, including at least one electronic type, designed to ensure the confidentiality of the Whistleblower’s identity;
- the prohibition of retaliatory or discriminatory acts against the Whistleblower;
- the inclusion, within the organisational model’s disciplinary system, of sanctions against those who breach the Whistleblower protection measures, as well as anyone who make whistleblowings on the basis of wilful misconduct or gross negligence which prove to be groundless.

Finally, with the publication of Legislative Decree 24/2023 published in the Official Journal on 15 March 2023, Italy has also implemented the Directive 2019/1937 on whistleblowing. This directive introduces a structured regime to ensure the protection of so-called Whistleblowers, those individuals who report breaches of national or European Union regulations that detrimentally affect the public interest or the integrity of the public administration or private entities, which they have come to know in a public or private work context.

2. RECIPIENTS

The Recipients of this Procedure are:

- top management and members of corporate bodies;

- employees;
 - those who, although not falling within the category of employees, operate on behalf of Growens S.p.A. (*breviter*, Growens or the Company or the Entity) and are under the control and direction of the Company (by way of example but not limited to: temporary workers, workers with coordinated and continuous collaboration contracts);
 - partners, customers, suppliers, consultants with freelance contracts, collaborators, associates
- and, more generally, anyone who has a relationship of interest with the Company (“Third Parties”).

3. DESCRIPTION OF ACRONYMS

ACRONYM	DESCRIPTION	SOURCE
Whistleblowing	An institute aimed at regulating and facilitating the process of whistleblowing offences or other irregularities that the whistleblower becomes aware of, which provides significant forms of protection for the latter	Internal/External
Whistleblower	Anyone who performs a task or function inside or on behalf of the Company, and decides to whistleblow illegal conduct or a breach of the Organisational, Management, and Control Model of which they have become aware due to their role; this also includes so-called facilitators ¹ , third parties connected to the Whistleblowers who might face retaliation	Internal/External

¹This refers to a natural person who assists a whistleblower in the whistleblowing process, operating within the same work context and whose assistance must be kept confidential. It should be noted that the individual providing assistance to the Whistleblower using the trade union initials does not assume the role of facilitator.

	in a work context, such as colleagues or relatives of the Whistleblowers; and, finally, the legal entities over which the Whistleblowers have control as per article 2359 of the Italian Civil Code, for whom they work or with whom they are otherwise connected in a work context	
Reported Individual	The person whom the Whistleblower accuses of committing the offence/irregularity described in the Whistleblowing.	Internal
Whistleblowing	Detailed communications from the Whistleblower concerning breaches (i.e., behaviours, acts, or omissions) that harm the integrity of the Company. These include administrative, accounting, civil, or criminal offences, or breaches of the organisational and management model as per Legislative Decree 231/2001, offenses falling under the scope of European Union or national regulatory frameworks.	Internal/External/Public
Information Channel	A channel identified by the Company as an internal or external means through which whistleblowings are conveyed.	Internal/External/Public

4. ORGANISATIONAL RESPONSIBILITIES

The Board of Directors of Growens ensures the full implementation of this procedure, as an integral part of the Organisational, Management, and Control Model established under Legislative Decree 231/2001.

The Board of Directors identifies the individual designated as the recipient of the Whistleblowing, who is responsible for receiving, analysing, verifying (possibly with the support of other Company functions), and closing the Whistleblowings.

The Board of Directors is involved by the appointed individual for receiving the Whistleblowing in any matters of disciplinary responsibility.

5. GUARANTEES AND PROCEDURE

5.1. SUBJECT AND CONTENT OF THE WHISTLEBLOWING

The Procedure particularly applies to Whistleblowings concerning:

- suspected breaches of the Organisational and Control Model adopted by Growens under Legislative Decree 231/2001;
- behaviours that pose the risk of committing an offence or crime, even if not included among the predicate crimes stipulated by Legislative Decree 231/2001²;
- alleged breaches, incitements, or inducements to violate laws or regulations, internal procedures, or the company's Code of Ethics;
- complaints from third parties concerning alleged observations, irregularities, and censurable acts;
- complaints relating to accounting issues, controls;
- offences in public procurements; services, products, and financial markets, and the prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environmental protection; radioprotection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; privacy and personal data protection, and security of networks and information systems;
- acts or omissions that harm the financial interests of the EU;
- acts or omissions concerning the EU internal market;
- acts or behaviours that frustrate the object or purpose of the provisions of the EU acts in the sectors indicated in points 3), 4), and 5) of the Treaty of the Union.

² Reference is made to administrative, accounting, civil or criminal offences that do not fall under (3), (4), (5) and (6) of the Treaty on European Union.

The Whistleblowing should not concern personal grievances. The Whistleblower should not use the process for purely personal purposes or for retaliation. Similarly, the Whistleblowings should not concern contractual or trade union claims - unless they are based on the violation of laws, regulations, or procedures adopted by Growens - which, if anything, fall within the broader discipline of the employment/collaboration relationship or relationships with the hierarchical superior or colleagues.

Also, outside the scope of the Procedure are Whistleblowings concerning commercial complaints.

The Whistleblowing must contain all the elements useful for verifying the validity of the facts reported, to allow the designated recipient of the Whistleblowing to carry out the necessary checks.

To this end, the Whistleblowing must contain the following elements:

- a clear and complete description of the reported facts;
- if known, the circumstances of time and place where the reported facts occurred;
- if known, the identities or other elements that allow the identification of the person or persons who have committed the reported facts (e.g., qualification or the sector in which they operate);
- the indication of any other individuals who are aware of or can report on the facts being reported;
- any documents that may confirm that the facts reported are founded;
- any other information that may provide useful feedback on the existence of the facts object of the whistleblowing.

Regarding the provision of the Whistleblower's personal details and their company position or function, these are not necessary elements, as Whistleblowings made in complete anonymity will also be subject to verification.

Should the Whistleblower wish not to remain anonymous, it is recommended to provide a contact address different from the corporate email, on which they prefer to receive any communications from the recipients.

Any Whistleblowings that do not meet the above requirements will not be considered.

This Procedure includes a model of the Whistleblowing Form to whistleblow illicit conducts, which may be used at the discretion of the Whistleblower for sending the Whistleblowing to the dedicated electronic mail box. In any case, the designated recipient of the whistleblowing will also assess and verify whistleblowings that are not submitted using the aforementioned form.

5.2. WAYS TO MAKE A WHISTLEBLOWING

Whistleblowings can be made through three different channels:

1. Internal
2. External
3. through Public disclosure
4. Complaint to the judicial or accounting authority

The use of these types of Whistleblowing should be progressive and subsidiary, that is, the use of the internal channel specifically established by the company is prioritised, and only under certain conditions can an external Whistleblowing or public disclosure be made.

The Whistleblower – in accordance with Article 6 of the Decree – may use the external channel when:

- there is no mandatory internal whistleblowing channel in their work context, or this, even if mandatory, is not active, or, even if activated, does not comply with Article 4 (internal channel);
- they have already made an internal Whistleblowing under Article 4, and it has not been followed up;
- they have reasonable grounds to believe that if they made an internal Whistleblowing, it would not be effectively followed up or that such a Whistleblowing could lead to the risk of retaliation;
- they have a well-founded reason to believe that the breach may constitute an imminent and obvious danger to the public interest.

The Whistleblower – under Article 15 of the Decree – may resort directly to public disclosure when:

- they have previously made an internal and external Whistleblowing or have made a direct external Whistleblowing, under the conditions and in the manner prescribed by Articles 4 and 7, and no response has been received within the terms provided by Articles 5 and 8 regarding the measures envisaged or adopted in response to the Whistleblowings;
- they have a well-founded reason to believe that the breach may constitute an imminent and obvious danger to the public interest;
- they have well-founded reason to believe that external Whistleblowing may lead to the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as when evidence may be concealed or destroyed, or

there is a legitimate fear that those who have received the Whistleblowing may be colluding with the perpetrator of the breach or involved in the breach itself.

Whistleblowings relating to breaches of the Organisational and Management Model and/or the ethical code of Growens can only be made through the internal Whistleblowing channel.

5.2.1. INTERNAL WHISTLEBLOWING

Whistleblowings must be sent via communication forwarded in the following ways:

- through the dedicated “whistlelink” platform, the instructions for which are attached to this procedure;
- regular mail: in this case, to utilise the confidentiality guarantee, the Whistleblowing, addressed to the Supervisory Board, VBGA – Studio Legale Associato, located in Milan, Via Dante n. 7, must be placed in a sealed envelope bearing the words “*Confidential: Personal to the Supervisory Board of Growens S.p.A.*” on the outside.

In the case of a paper whistleblowing, Growens provides a specific form, the use of which makes it easier to comply with this procedure.

The Whistleblowing may also be submitted with a different declaration from the one provided for in the form, as long as it contains the essential elements indicated in the latter.

Internal Whistleblowings can also be made orally, at the Whistleblower’s request, through a direct meeting set within a reasonable time.

The oral Whistleblowing, with the Whistleblower’s consent, is documented by the designated recipient of the Whistleblowing either by recording on a suitable device for preservation and listening or by complete transcription or minutes. In the case of transcription or minutes, the Whistleblower confirms the content by their signature.

All received Whistleblowings, regardless of the channel used, are archived by the designated recipient of the Whistleblowing to protect the Whistleblower’s confidentiality.

The Whistleblowing received by internal mail is always logged by the designated recipient of the Whistleblowing.

5.2.2. EXTERNAL WHISTLEBLOWING

The external Whistleblowing channel is managed by the National Anti-Corruption Authority –

ANAC – (the “External Whistleblowing Channel”).

The Whistleblower – in accordance with Article 6 of the Decree – may use the external channel when:

- there is no mandatory internal whistleblowing channel in their work context, or this, even if mandatory, is not active, or, even if activated, does not comply with Article 4 (internal channel);
- they have already made an internal Whistleblowing under Article 4, and it has not been followed up;
- they have reasonable grounds to believe that if they made an internal Whistleblowing, it would not be effectively followed up or that such a Whistleblowing could lead to the risk of retaliation;
- they have a well-founded reason to believe that the breach may constitute an imminent and obvious danger to the public interest.

Whistleblowings to ANAC can be transmitted:

- in written form, via the computer platform;
- orally, via telephone lines or voice messaging systems, or – at the request of the Whistleblower – through a direct meeting arranged by ANAC within a reasonable time from the request.

ANAC is obliged to notify the Whistleblower of the receipt of the Whistleblowing within seven days and to respond to it within a period of three months or – in the event of justified and motivated reasons – within six months.

5.2.3. PUBLIC DISCLOSURE

The Whistleblower – under Article 15 of the Decree – may resort directly to public disclosure when:

- they have previously made an internal and external Whistleblowing or have made a direct external Whistleblowing, under the conditions and in the manner prescribed by Articles 4 and 7, and no response has been received within the terms provided by Articles 5 and 8 regarding the measures envisaged or adopted in response to the Whistleblowings;
- they have a well-founded reason to believe that the breach may constitute an imminent and obvious danger to the public interest;

- they have well-founded reason to believe that external Whistleblowing may lead to the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as when evidence may be concealed or destroyed, or there is a legitimate fear that those who have received the Whistleblowing may be colluding with the perpetrator of the breach or involved in the breach itself.

Public disclosure effectively allows the Whistleblower to communicate to the press – benefiting from the protections provided by the 2023 Decree – the facts constituting a breach of national or European provisions that harm the public interest or the integrity of the Public Administration or private entities.

Journalists are obligated to protect the source of the news in compliance with the rules on professional secrecy for those practicing journalism.

For completeness, it should be noted that any breaches can always be reported to the ordinary or accounting Judicial Authorities. The complaint can be an alternative to or in addition to the Whistleblowing made according to the methods described above.

5.2.4. COMPLAINT TO THE JUDICIAL OR ACCOUNTING AUTHORITY

The facts constituting the breach can be reported to the ordinary or accounting Judicial Authorities.

The complaint can be an alternative to or in addition to the Whistleblowing made as per the methods outlined in the previous paragraphs.

5.3. RECIPIENTS OF THE WHISTLEBLOWING

Whistleblowings must be communicated to one or more recipients. These may include, but are not limited to:

- The Legal Department of the Company;
- The People & Cultures Department of the Company;
- any external person with proven professionalism who is responsible, at least, for managing the initial phase of receiving Whistleblowings in coordination with the Company.
- the Supervisory Board;
- the Employer.

The Company identifies the Supervisory Board as the recipient of the Whistleblowing.

5.4. WHISTLEBLOWER PROTECTION

Growens guarantees Whistleblowers³ against any retaliatory action or direct or indirect behaviours

that anyone may undertake because of the Whistleblowing (regardless of whether it is ultimately founded)⁴.

5.4.1. CONFIDENTIALITY OBLIGATIONS ON THE WHISTLEBLOWER'S IDENTITY

Except in cases where liability for slander or defamation can be established under the provisions of the Italian Criminal Code or Article 2043 of the Italian Civil Code, and in scenarios where anonymity is not legally permissible (for example, in criminal, tax, or administrative investigations, inspections by supervisory bodies), the identity of the Whistleblower is protected in every context following the Whistleblowing.

Therefore, subject to the exceptions mentioned above, the identity of the Whistleblower may not be disclosed without their express consent, and all persons who receive or are involved in the handling of the Whistleblowing are obliged to protect the confidentiality of such information. In particular, as regards the scope of disciplinary procedure, the identity of the Whistleblower may only be disclosed to the disciplinary authority and the accused in cases where:

- express consent of the Whistleblower is provided;

³ The legislative decree also extends protection to facilitators (e.g., associations, the Whistleblower's family), colleagues working in the same work context as the Whistleblower, and entities owned by the Whistleblower or where the Whistleblower works.

⁴ The prohibition of retaliation (Art. 17) can occur in the following scenarios:

- dismissal, suspension or equivalent measures;
- relegation in grade or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee has a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- the inclusion on improper lists based on a formal or informal sectoral or industrial agreement, which could result in the individual being unable to find employment in the sector or industry in the future.

- challenge of the disciplinary charge is based, in whole or in part, on the Whistleblowing and knowledge of the identity of the Whistleblower is absolutely indispensable for the accused person's defence, provided that the accused person invokes and proves this fact in the course of a hearing or by submitting defence briefs.

5.4.2. PROHIBITION OF DISCRIMINATION AGAINST THE WHISTLEBLOWER

The Entity does not tolerate threats or retaliation of any kind against the Whistleblower or any person who has cooperated in the activities of verifying the groundness of the Whistleblowing. Discriminatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation leading to intolerable working conditions.

It is understood that any disciplinary actions undertaken with retaliatory purposes shall be considered null and void from the outset.

5.4.3. ABUSE OF THE WHISTLEBLOWING PROCEDURE

Growens ensures adequate protection against abuse of this procedure, such as unfounded whistleblowings made with intent or gross negligence, or those that are manifestly opportunistic and/or carried out solely to harm the reported person or other subjects, and any other case of improper use or intentional instrumentalisation of this procedure, both during the verification phase and after its conclusion.

6. PROCESS

6.1. THE FULFILMENTS OF THE RECIPIENTS OF THE WHISTLEBLOWING

The designated recipient of the Whistleblowing pursuant to paragraph 4.3, if it meets the requirements of paragraph 4.1, initiates an investigation; the recipient explains in writing the reasons for any refusal to proceed with an internal investigation.

The designated recipient of the Whistleblowing, within seven days of receiving it, informs the Whistleblower of its receipt; the recipient also informs the Board of Directors about the receipt of the Whistleblowing.

Following the verification, the designated recipient of the Whistleblowing informs the Whistleblower of the findings from the investigation and, subsequently, of the closure of the investigation.

In conducting the investigation, the recipient of the Whistleblowing may seek clarifications from the Whistleblower and/or any other subjects involved in the Whistleblowing, adopting the necessary precautions.

The recipient of the Whistleblowing is required to verify the validity of the circumstances represented in the Whistleblowing through activities deemed appropriate, including the hearing of any other subjects who can report on the facts, respecting the principles of impartiality, confidentiality, and protection of the Whistleblower's identity.

Based on the findings from the investigations, the recipient of the Whistleblowing can decide, in case of evident and manifest unfoundedness and gross negligence or wilful misconduct of the Whistleblower, to archive the Whistleblowing and to forward the information to the Board of Directors, which evaluates the possibility of initiating disciplinary proceedings; if, instead, the recipient sees elements of non-manifest unfoundedness of the fact, the Whistleblowing is managed by involving the following subjects:

- the Board of Directors and the Head of the department where the incident occurred for the acquisition of elements of inquiry, always taking the necessary precautions to protect the confidentiality of the Whistleblower;
- if deemed appropriate, the Judicial Authorities for aspects within their competence.

6.2. DURATION OF THE INVESTIGATION PHASE

Depending on the nature of the issues, it is not possible to define precise timelines for the investigations. However, the recipient of the Whistleblowing commits to closing the investigation within 60 days of receiving the Whistleblowing.

6.3. WHISTLEBLOWINGS AGAINST THE RECIPIENTS OF THE WHISTLEBLOWINGS

If the internal Whistleblowing concerns the designated recipient of the Whistleblowings, these will be transmitted to the Board of Directors which – with the support of the Board of Statutory Auditors – will conduct the investigation for the decision regarding the received Whistleblowing.

6.4. PERIODIC REPORTING

The designated recipient of the Whistleblowing prepares, on a semi-annual basis, a report containing indications of the Whistleblowings

- (i) received during the reference period;

- (ii) received in the previous months but not yet archived in the reference period;
- (iii) archived during the reference period.

The report includes the “status” of each Whistleblowing (e.g., received, opened, proposed for archiving, archived, in the process of verification/audit, etc.) and any actions taken.

The designated recipient of the whistleblowing proceeds to transmit the report of the Whistleblowings to: (i) the Chairman of the Board of Directors, (ii) the Managing Director, (iii) the Board of Statutory Auditors.

6.5. PROTECTION OF DATA AND ARCHIVING OF DOCUMENTATION

Every piece of information, whistleblowing, and report sent to the designated recipient of the whistleblowing is stored by the latter in a specific database (electronic or paper) for a maximum period of 5 years from the date of communication of the final outcome of the whistleblowing procedure, in compliance with the confidentiality obligations of Article 12 of Legislative Decree 24/2023 and the principle of Article 5, paragraph 1, letter e), of Regulation (EU) 2016/679.

Access to the database is granted exclusively to the designated recipient of the Whistleblowing.

7. PROCESSING OF PERSONAL DATA

For any information relating to the processing of the Whistleblower’s personal data within this Procedure, Growens has prepared a dedicated privacy notice available in Annex 2 attached.

Annexes:

1. Annex 1 - Whistleblowing Form
2. Annex 2 – Notice on the Processing of Personal Data
3. Annex 3 - Whistlelink Platform Access Instructions

ANNEX 1 - Whistleblowing Form

REPORTED BEHAVIOUR	
Clear and complete description of the facts	
Circumstances of time and place in which the facts were committed	
Author of the conduct	
Any other individuals with knowledge of the facts or who can report on them	
Any documents that may confirm that the facts reported are founded	
Other information that may provide useful feedback on the existence of the facts	
WHISTLEBLOWER'S DETAILS	
Name and surname	
Company position	
Telephone number	
e-mail	

Place and date

Signature

ANNEX 2 – Notice on the Processing of Personal Data

NOTICE FOR THE PROCESSING OF PERSONAL DATA PURSUANT TO ARTICLES 13 AND 14 OF REGULATION (EU) 2016/679 FOR WHISTLEBLOWINGS MADE ACCORDING TO THE SO-CALLED “WHISTLEBLOWING” LEGISLATION

We inform you that, in accordance with Articles 13 and 14 of the EU Regulation 2016/679 (hereinafter “**Regulation**” or “**GDPR**”), your personal data may be collected and processed as part of the activities of whistleblowing illicit phenomena and suspicious behaviours that may constitute a breach of the norms governing the activities of Growens S.p.A., as well as the rules of conduct contained in the Code of Ethics and the Management, Organisational, and Control Model pursuant to Legislative Decree 231/2001 (hereinafter referred to as “**Whistleblowing Report**”) by Growens S.p.A., with registered office in Via Pola no. 9, 20124 Milan (Italy), Tax Code and VAT Number: IT01279550196 (hereinafter referred to as “**Growens**” or the “**Company**”) and will be processed by the same, in its capacity as Data Controller.

This document does not replace but supplements further notices already provided previously (e.g., to employees, suppliers, etc.), such that it is not necessary to repeat the same information already given to the data subject on that occasion.

1. The Data Controller

The Data Controller of your personal data, the entity that defines the means and purposes of the processing of your personal data, is Growens as previously defined. For any information regarding the processing of personal data by Growens, please write to the following address: privacy.operations@growens.io.

The structure of the Data Controller is equipped with a Data Protection Officer (“**DPO**”) who is available for any information related to the processing of your personal data at dpo@growens.io.

2. Categories and Types of Personal Data Subject to Processing

The personal data subject to processing might include, only if you decide to reveal your identity, your personal details (including, but not limited to, name, surname, email address, etc.), as well as the identification data of the reported individual and the names of other subjects who can report on the facts related to the Whistleblowing Report, as well as all the facts connected to your Whistleblowing Report. Furthermore, in the context of the whistleblowings, data that fall into the so-called “special categories” of personal data according to Article 9 of the GDPR might be revealed. This includes data suitable to disclose racial and ethnic origin, religious, philosophical, or other beliefs, political opinions, membership in parties, unions, associations, or organizations of a religious, philosophical, political, or trade union nature, as well as personal data suitable to reveal health status and sexual life and so-called judicial data under Article 10 of the GDPR (i.e., data related to criminal convictions and crimes). In general, we invite you not to provide such categories of data of yours or of third parties, unless it is strictly necessary for the purpose of the Whistleblowing.

3. Purpose and Legal Basis for the Processing of Personal Data

Your personal data will be processed, within the limits indicated above, for the purpose of receiving, analysing, and managing the Whistleblowing Report. The legal basis justifying such processing is Article 6(1)(c) of the Regulation, namely compliance with a legal obligation and in particular as provided by Legislative Decree 24/2023.

Any processing of personal data falling within the categories of special data or judicial data is carried out by the Data Controller in fulfilment of obligations in the field of occupational safety and social security.

Furthermore, once the Whistleblowing Report is managed, its content might be further used for the legal protection of the Data Controller and for the necessary defence actions. In this case, the legal basis for the processing of such personal data is the legitimate interest of the Data Controller under Article 6(1)(f) of the Regulation to ensure adequate legal protection and the conduct of every appropriate defence action.

The Whistleblowing Report might also be used for the initiation of disciplinary or punitive actions in the event that pretextual, retaliatory, or discriminatory behaviours are carried out to the detriment of the reported individual or the Whistleblower. Such processing is carried out based on the applicable regulatory provisions (Legislative Decree 24/2023).

In the case of a Whistleblowing Report that is presented orally, it will be transcribed, unless you give your express consent, which can be provided using the form attached. We clarify that it is not mandatory to give your consent to the recording of the Whistleblowing Report and in the event of non-consent, the Whistleblowing Report will still be managed, following the transcription of its content. We remind you that you can always verify and confirm or correct the content of the transcription of the Whistleblowing Report. The storage times for such a Whistleblowing Report are the same as those indicated below.

We remind you that you can also submit a Whistleblowing Report anonymously, which will still be taken into consideration and analysed. Regarding identity of the reported individual, the provision of their data is similarly optional, but the Whistleblowing Report might not be considered where it is not materially possible.

4. Data Recipients

We clarify that if you have decided to reveal your identity, your personal data and, more generally, all personal data communicated with the Whistleblowing Report, along with the supporting documentation, may be shared, to the extent strictly necessary, with the following subjects obligated to confidentiality:

- a) Collegial Bodies of the Data Controller and only those strictly necessary to follow up on the Whistleblowing Report who have committed to confidentiality, including the facilitator, if present;
- b) any legal consultants or external suppliers, with whom the Company has entered into data processing contracts pursuant to Article 28 of the GDPR and who, therefore, act as data processors, that can provide consultancy activities or supply services to the Company regarding the management of the Whistleblowing Report;

- c) subjects, entities, or authorities - autonomous data controllers - to whom it is mandatory to communicate your Personal Data by virtue of legal provisions or orders from the authorities.

5. Data Transfer

Some of your personal data are shared with Recipients, both internal and external to the Growens Group, who may be located outside the European Economic Area. Growens ensures that the processing of your personal data by these Recipients occurs in compliance with the applicable legislation. Indeed, transfers are carried out through adequate guarantees, such as adequacy decisions, Standard Contractual Clauses approved by the European Commission, or other guarantees considered adequate. More information is available by writing to privacy@growens.io.

6. Data Retention

Whistleblowing Reports and the related documentation are stored for the time necessary to process the Whistleblowing Report and in any case not beyond five years from the date of communication of the final outcome of the Whistleblowing Reporting procedure, in compliance with the confidentiality obligations of Article 12 of Legislative Decree 24/2023 and the principle of Article 5, paragraph 1, letter e), of the Regulation. More information is available from the Data Controller at the above-mentioned contact details.

7. Methods of Data Processing

The processing of data will take place through computer, manual and/or electronic supports and tools, with logic strictly related to the purposes of the processing and, in any case, ensuring the confidentiality and security of the data itself and in compliance with the Regulation.

The processing of data will be carried out with processing logic related to the purposes of this notice, however, in a manner to ensure the security and confidentiality of the data, with particular reference to the data of the “whistleblower” which will be protected by anonymity (unless they wish to disclose their identity).

8. Your Rights

You have the right to ask the Data Controller, at any time, for more information on the processing of your personal data, access to your personal data, their rectification or erasure, or to oppose their processing, you also have the right to request the limitation of the processing in the cases provided for by Article 18 of the Regulation.

In particular, regarding your right to oppose the processing carried out based on the legitimate interest of the Company, pursuant to Article 21(1) of the Regulation, it may be exercised specifying the reasons related to your specific personal situation that justify the opposition in question.

It is specified that, in such cases, the Data Controller will refrain from further processing personal data unless there are “*compelling legitimate reasons for the processing that override the interests, rights, and freedoms of the data subject, or for the establishment, exercise, or defence of a legal claim*”.

Requests should be addressed in writing to the Data Controller at the following email address: privacy.operations@growens.io.

In any event, you always have the right to lodge a complaint with the competent Supervisory Authority (Garante per la protezione dei dati personali), pursuant to Article 77 of the Regulation, if you consider that the processing of your Personal Data is contrary to the legislation in force, or to take appropriate legal action (as per Article 79 of the Regulation).

We clarify that pursuant to Article 2-*undecies* of Legislative Decree 196/2003, the rights under Articles 15 to 22 of the Regulation cannot be exercised with a request to the Data Controller or with a complaint pursuant to Article 77 of the Regulation if the exercise of such rights could lead to actual and concrete prejudice to the confidentiality of the identity of the person making a Whistleblowing Report, a prejudice that will be evaluated on a case-by-case basis, in concrete terms, and only if it is a necessary and proportionate measure. Should the Data Controller apply such limitation, you will be informed without delay, in writing. We remind you that, in these cases, your rights can also be exercised through the Supervisory Authority using the methods provided for by Article 160 of Legislative Decree 196/2003 and subsequent amendments.

The undersigned, having read and understood the above Privacy Notice

consents does not consent

to the recording of the Whistleblowing Report submitted through the oral channel.

ANNEX 3 - Whistlelink Platform Access Instructions

You can access the Whistlelink platform and submit a whistleblowing at the following link:

<https://growens.whistlelink.com/>