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1. THE INTERNAL CHANNEL FOR HANDLING WHISTLEBLOWING REPORTS

In accordance with Legislative Decree 24/2023, Turboden S.p.A. (“Company”) has activated its own internal whistleblowing reporting channel.

To regulate the process for handling whistleblowing reports, Turboden has adopted a dedicated *Whistleblowing Procedure*, available in the *Whistleblowing Procedure* section of the website, which should be consulted for further details.

1.1 Who are the whistleblowers?

The following individuals may submit a report:

- employees;
- workers employed under part-time, intermittent, fixed-term, temporary, agency, apprenticeship or ancillary work contracts, as well as volunteers and interns, whether paid or unpaid, working for the Company;
- individuals performing occasional services, self-employed workers, freelancers and consultants working for the Company;
- suppliers of goods or services;

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- shareholders;
- persons who, even de facto, hold administrative, management, control, supervisory or representative functions within the Company.

1.2 What can be reported?

Reports may concern conduct, acts or omissions that harm the public interest or the integrity of the public administration or the Company, which the whistleblower becomes aware of in the course of their work and that involve:

- violations of national or EU rules as expressly provided for in Legislative Decree 24/2023;
- unlawful conduct under Legislative Decree 231/2001 or violations of Model 231/2001.

The following are *not* considered whistleblowing reports:

- complaints, claims or personal requests related to one's employment relationship (to be directed to the relevant Company departments);
- complaints or reports relating to Company inefficiencies (to be directed to the relevant corporate functions);
- information already in the public domain;
- clearly unsubstantiated information or information based solely on unreliable rumours or hearsay.

1.3 What is the internal Whistleblowing Channel?

Reports can be submitted through a dedicated IT platform, accessible here:

EthicsPoint – **Mitsubishi Heavy Industries**

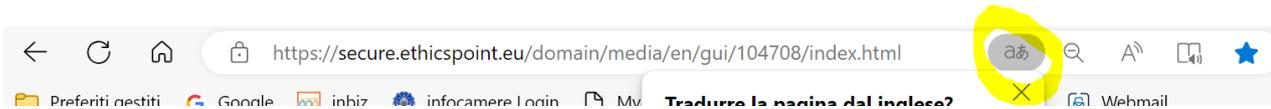
<https://secure.ethicspoint.eu/domain/media/en/gui/104708/index.html>

Reports may be submitted:

- in writing;
- orally, by requesting a meeting with the reporting manager.

The platform is available in English.

You can translate the page by clicking this icon next to the address bar:



1.4 Who manage the reports?

The person responsible for receiving and handling reports is the **Legal & Compliance Director of Turboden S.p.A.**

For the investigation, the reporting manager may rely on authorised internal resources, external professionals specifically appointed for this purpose, and the Supervisory Board in cases falling within the scope of Legislative Decree 231/2001.

If the report concerns the reporting manager, the whistleblower may contact the backup manager — the Chairman of the Supervisory Board — by writing to: whistleblowing@turboden.it.

2. THE EXTERNAL REPORTING CHANNEL AND PUBLIC DISCLOSURE

The internal reporting channel must be used as a matter of priority.

Whistleblowers may submit a report through the **external channel managed by ANAC** at: <https://www.anticorruzione.it/-/whistleblowing>.

External reporting is allowed only if:

- the Company has not activated an internal reporting channel or the channel does not comply with Legislative Decree 24/2023;
- an internal report was submitted but was not followed up;
- the whistleblower has reasonable grounds to believe that using the internal channel would not ensure effective follow-up or that he/she could be subject to retaliation;

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- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

Whistleblowers may disclose information **publicly** (e.g., through the press or social media) **only if the following conditions apply:**

- the whistleblower has already made an internal and an external report, or an external report directly, and no response has been received within the prescribed timeframe;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the whistleblower has well-founded reasons to believe that an external report could 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 whistleblower may be colluding with or involved in the violation.

Submitting a complaint to the competent national judicial or accounting authorities always remains possible.

For the privacy policy please refer to the following sections:

- Whistleblowing Privacy Policy
- Third-Party Whistleblowing Privacy Policy

If the website of the parent company, Mitsubishi Heavy Industries EMEA Ltd. – where the online whistleblowing platform, which covers Turboden, is accessible – contain information about the reporting system that differs from that set out in this section of the Turboden website, please refer to the above provisions set out by Turboden and the Company's "Whistleblowing" procedure, adopted in accordance with Legislative Decree 24/2023.