

## **1 Who can file a Report?**

Any subject (both internal and external) can whistleblow.

## **2 What situations (and subjects) can be reported?**

The report may refer to any unlawful conduct or irregularity; violation of rules; action likely to cause damage to the company's assets or image; violation of the Code of Ethics; violation of the Anti-Bribery Policy; violation of Model 23I; violation of company procedures and provisions.

Persons who may be the subject of reports are all employees, including managers, whether permanent or not, collaborators, members of the Control Bodies and of the Boards of Directors, third parties who may cause damage or harm to the company activities.

## **3 Is it compulsory to identify oneself in order to file a report?**

No. Although anonymous reports are accepted, whistleblower are advised to favour non-anonymous reports in order to speed up and increase the effectiveness of investigations (e.g., during the verification phase, this makes it possible to speak with the whistleblower in order to obtain more information). The protection of the whistleblower is always guaranteed, in terms of safeguarding the confidentiality of their identity and preventing any retaliation or discrimination (see also FAQ 5 and 6).

## **4 What elements must a report contain?**

In order to allow for proper investigations, the Whistleblower shall report what is known to them in good faith, providing all the information at their disposal, such as, by way of example, the description of the facts reported, with an indication of the circumstances known (manner, time and place); the identity of the reported subject(s) as far as known; the name of any other persons who may report on the facts reported; any documents – also in physical form – in support of the report as well as, of course, the identity of the Whistleblower (e.g. personal details and contact details), in cases where anonymity has not been opted for.

## **5 What confidentiality protections are in place for the Whistleblowers and Reported subjects?**

The Atlantia Group guarantees the confidentiality of the identity of the Whistleblower, regardless of the communication channel chosen to send the report, from the time it is received, without prejudice to compliance with the provisions of law.

In particular, for reports sent via IT platform, the confidentiality of the identity of the Whistleblower is guaranteed by a technical feature that anonymises their name (should the Whistleblowers have decided to indicate their personal details) and a no-log policy that does not allow to detect information on the mode of connection (e.g., server, IP address, mac address) in any way, either directly or indirectly, even if established through a PC connected to a corporate network.

All persons in the Atlantia Group who receive Reports and/or are in any event informed of them for any reason whatsoever shall be required to guarantee confidentiality with regard to the existence and content of the Report and the identity of the Reported and Whistleblowers. Any communication concerning the existence and content of the Report, as well as the identity of the Reported and Whistleblowers, must strictly follow the "need to know" criterion.

## **6 Are there protections from retaliation or discrimination against the Whistleblowers?**

Atlantia guarantees, in accordance with the law, the protection of anyone who makes a report in good faith against retaliatory actions or any discriminatory measures linked, directly or indirectly, to the report. The Whistleblowing Team (by availing itself of the competent corporate functions) shall monitor the progress of the employee's working life for a period of 2 years from the date of the Report in order to prove the absence of discriminatory actions or other forms of retaliation as a consequence thereof.

## **7 What protections are in place for the Reported subject?**

The confidentiality guarantees provided by the Policy also protect the Reported subject. The Reported subject will not be subject to disciplinary sanctions in the absence of objective evidence of the reported violation, and in particular without an investigation of the reported facts.

## **8 Who reviews and investigates reports?**

The Whistleblowing Team carries out its investigations directly through the Internal Audit Department (whose Director is also the Whistleblowing Team Coordinator), which, if deemed useful, may call on the support of the Competent Structures, identified on a case-by-case basis, to carry out the investigation, inviting them to provide feedback on what has been verified.

## **9 What reports can be submitted via the IT platform available on Atlantia's website?**

The link to the IT platform ("enter your report here") on Atlantia's website, which is accessible to all whistleblowers (employees, third parties, etc.), must be used to submit reports only related to Atlantia or Spea Engineering. Each Group company is independent in the management of whistleblowing reports. Therefore, in order to make a report related to other subsidiaries (Italian and foreign), you may use the communication channels defined by each company, which may be found by visiting their respective corporate websites.