



Information pursuant to Articles 13-14 GDPR

Any personal data, as defined by the General Data Protection Regulation (EU) 2016/679 ("GDPR"), that may be acquired in connection with a Report pursuant to this Procedure shall be processed in full compliance with the provisions set forth therein and other applicable data protection regulations, and shall be limited to that which is strictly necessary to verify the merits of the Report itself and for the investigative activities described above.

i. Data controller

The data controller of the personal data referred to in paragraph ii) below is the company of the IMA Group with which you have a working and/or business relationship (e.g. of which you are an employee, trainee, collaborator, customer, supplier, etc.) and within which a Report is made ("Data Controller" or "Company").

The updated list of IMA Group companies can be found at: <https://ima.it/it/il-gruppo-ima/societa-del-gruppo-ima/>.

The Data Protection Officer appointed by the Company can be reached at the following email address: dataprotectionit@ima.it.

ii. Personal Data Subject to Processing - Data Subjects.

In the context of this Procedure, the personal data subject to processing will be the identifying data of the Reporting Party, the reported persons, any other persons involved in the reporting and/or those pertaining to the facts reported and/or under investigation (including any special categories of personal data, such as racial and ethnic origin, religious or philosophical beliefs, political opinions, membership in political parties, trade unions, as well as personal data disclosing health and sexual orientation, or data relating to criminal convictions or offenses).

iii. Persons handling reports.

The processing of personal data will be carried out by the Reporting Manager (as the person authorized to process the data), who may communicate the personal data received to the members of the Supervisory Board (also as "authorized personnel") and, as appropriate, to other corporate bodies and internal functions of the Company concerned. In some cases, personal data may also be disclosed to third parties, subject to a special assignment and the assumption of the relevant confidentiality obligations.

The personal data contained in the Reports may also be communicated to the Judicial Authority, for the purpose of activating the procedures necessary to guarantee, as a result of the Report, appropriate judicial and/or disciplinary protection against the person(s) reported, where from the elements collected and the investigations carried out it emerges that the circumstances initially reported are justified.

The Company's DPO will supervise the punctual execution by the Reporting Manager (and the additional - if any - subjects involved) of the principles and rules provided for in this protocol regarding the protection of personal data.

iv. Purpose of processing - Legal basis - Period of data retention - Organizational and technical measures.

- a. **Purposes of processing.** The processing of the aforementioned personal data will be carried out solely for the purpose of implementing the provisions of this protocol and, therefore, for the proper management of the Reports received, as well as for the fulfilment of legal or regulatory obligations with full respect for confidentiality, fundamental rights and freedoms, and the dignity of the persons concerned, with particular reference to security measures and the protection of the confidentiality of the persons involved and the information contained in the Reports.
- b. **Legal basis.** Without prejudice to what is set forth below, the legal basis of the processing carried out under this protocol can be found in Article 6(1)(c), i.e.: the processing is necessary to comply with a legal obligation to which the Data Controller is subject (in particular the provisions of Legislative Decree 24/2023): this also applies to processing relating to data concerning criminal convictions or offenses (Article 10 of the GDPR). With reference to the "special" data referred to in Article 9 of the GDPR, the legal basis is represented by Article 9(2)(f) or (g) of the GDPR, i.e., respectively, the establishment, exercise or defense of a right in court and/or the pursuit of a public interest (given by the purposes of the relevant legislation), it being understood



that, for some aspects related to the employment relationship, the legal basis can be found in subparagraph (b) of the same provision (if clearly the reporter is an employee of the Company).

- c. Period of retention of personal data.** Personal data processed under this protocol will be retained, whether in paper and/or electronic format, for a period of time of 5 years from the final conclusion of the procedure related to the management and/or archiving of the Reports. It is understood that the Data Controller reserves the right to retain Reports for a longer period where necessary to defend its own right in court (e.g. in case of any litigation).
- d. Technical and organizational measures.** In the course of activities aimed at verifying the merits of the Report, all necessary measures will be taken to protect personal data from accidental or unlawful destruction, loss, and unauthorized disclosure.

In the event that the Reporting is made through a Platform, the Company informs that this tool has been subject to a data protection impact assessment pursuant to Article 35 GDPR.

v. Rights of Data Subjects.

The Company recognizes and protects the rights of all data subjects whose personal data should be processed in implementation of this Protocol, pursuant to Articles 14 - 22 of the GDPR. You may exercise your rights by writing an email to privacy@ima.it. It is otherwise understood that, in application of Article 14(5) of the GDPR and Article 2 *undecies* of the Privacy Code (Legislative Decree 196/03, as amended), the Company reserves the right not to give effect to any requests or claims of data subjects where this may be prejudicial to the confidentiality of the identity of the Reporting Party and/or may risk making it impossible or seriously prejudicing the achievement of the purposes of the processing and may compromise the investigative activity covered by this protocol.