

## PRIVACY NOTICE ON THE PROCESSING OF PERSONAL DATA

### WHISTLEBLOWING

This privacy notice pertains to the processing of personal data collected through the whistleblowing portal (hereinafter, the "Portal") made available by **L&S GROUP S.R.L.** as the data controller (hereinafter, the "Company" or the "Controller"). The Portal is intended for individuals (employees or equivalent, interns, executives, suppliers, freelancers, and consultants, etc.) who wish to submit a report (hereinafter, also the "Report") in accordance with the whistleblowing procedure, Legislative Decree 24/2023, and ANAC Guidelines (hereinafter, the "Whistleblowing Procedure") regarding illegal conduct or violations as specified on the first page of the Portal.

**All legal protections are ensured for good-faith reporters to safeguard them and prevent harmful consequences (e.g., retaliation) following their report.**

The Company has entrusted the Oversight Body (OdV) with the management of reports to ensure the utmost **confidentiality**. Being an external entity to both the facts and the Company, **impartiality** in the handling of the report is guaranteed.

The company providing the portal and the OdV have been appointed as Data Processors pursuant to Article 28 of Regulation (EU) 679/2016 ("GDPR").

When a Report is submitted, the information processed may include the personal data of the reporting individual (hereinafter also referred to as the "Reporter"), such as their name, surname, and contact details, as well as the information contained in the Report itself, including the personal data of the reported individual(s), such as their name, surname, and corporate role (hereinafter, the "Personal Data"). The Report must not contain defamatory language or personal offenses solely aimed at insulting or damaging the honor and/or personal and/or professional decorum of the person(s) to whom the reported facts refer. The Reporter remains personally liable for any defamatory content in the reports.

- a) Your Personal Data will be processed **for purposes related to the management and verification of the Report and to ensure the proper application of the Whistleblowing Procedure**. The legal basis for the processing is the fulfillment of a legal obligation to which the Controller is subject under Ex. Article 6, paragraph 1, letter c) of the GDPR, as well as the pursuit of a legitimate interest of the Controller under Article 6, paragraph 1, letter f) of the GDPR to ascertain the veracity of the Report and carry out all necessary activities to manage it. Providing the Reporter's Personal Data is optional; based on the Whistleblowing Procedure adopted by the Company, the Reporter has the option to remain anonymous. It is also not mandatory to include the Personal Data of the reported individual(s). If applicable, the investigation activity following the Report will not be compromised.

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<sup>1</sup> The OdV is a third-part and independent entity from the Company, tasked with oversight and control functions to ensure the operation, effectiveness, adequacy, and compliance with the organizational, management, and control model adopted by L&S GROUP S.R.L. This is in application of the provisions of Legislative Decree 231/2001 ("Regulation on the Administrative Liability of Entities")

- b) Your Personal Data may be processed **for purposes related to (potential) defense of rights in judicial, administrative, or extrajudicial proceedings and in disputes** arising from the submitted Report. Additionally, the Company may process your Personal Data to take legal action or to make claims against you or third parties. The legal basis for processing is the legitimate interest of the Company under Article 6, paragraph 1, letter f) of the GDPR to protect its rights. In this case, no new or specific consent is required from you, as the Company will pursue this additional purpose if necessary, using the Personal Data collected for the above purposes, deemed compatible with this one (also considering the context in which the Personal Data was collected, the relationship between you and the Company, the nature of the data itself, and the adequate safeguards for its processing, as well as the link between Purpose A and this additional purpose).

The Report must not include irrelevant facts or special categories of personal data, as defined in Article 9 of the GDPR (hereinafter, "Special Categories of Data," such as those potentially revealing racial or ethnic origin, philosophical or religious beliefs, political or trade union affiliations, or health status, sexual life, or sexual orientation), unless it is unavoidable and necessary for the Report itself. In such cases, the processing is carried out as necessary under Article 9, paragraph 2, letter f) of the GDPR.

The processing of your Personal Data will comply with principles of fairness, lawfulness, and transparency and may also be conducted via electronic means. Appropriate IT, organizational, and physical measures have been adopted to prevent risks related to data processing, such as loss, unauthorized access, misuse, and dissemination. Personal Data and reports will be retained for 5 years from the date of closure of the Report unless it is necessary to extend the term for purposes related to dispute management.

After the retention period, Reports may be kept solely in anonymized form for statistical purposes.

**Unless required for investigations initiated following your Report or compliance with legal obligations, the Personal Data you provide will not be disclosed or shared. Personal Data may be shared with legal advisors and the Judicial Authority, in accordance with the applicable laws on *whistleblowing*.**

As provided by the GDPR, you have the following rights: opposition to processing; access; deletion; rectification; restriction; portability; lodging a complaint with the Data Protection Authority using the contacts available on [www.garanteprivacy.it](http://www.garanteprivacy.it), or pursuing legal remedies. To exercise these rights, you can email [odv@scuadra.it](mailto:odv@scuadra.it).