WHISTLEBLOWING GUIDELINES

Whistleblowing Guide Lines

Status	Approved
Responsible for the approval of the Guidelines	Chief Executive Officer

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01	July 15, 2023	Risk & Compliance Internal Audit (Advisory)	Risk Manager HR Reports Manager	CEO	-	New regulation (D.LGS. n. 24/2023)
02	December 10, 2024	Risk & Compliance Internal Audit (Advisory)	Risk Manager Chief Talent Officer Report Manager	CEO	Insertion of ordinary reports and some examples	Alignment with Inclusion and Gender Equity Policy

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1 – Objective and Scope

The purpose of these Guidelines is to discipline the management of reports, to set out the reporting channels activated by illycaffè S.p.A, also in relation to its Italian and foreign subsidiaries, (hereinafter "illycaffè Group" or "Group" or "illycaffè"), in compliance with the provisions of Legislative Decree no. 24 of 10 March 2023 (hereinafter "*Legislative Decree no. 23/2024*" or "*Whistleblowing Decree*" or "*WB Decree*"), and its operation, define the subject of so-called "relevant" reports and the persons who may make them, the competence and methods of management of the analysis and investigation activities resulting from the receipt of reports and the related terms, the measures for the protection of the whistleblower, the conditions for making external reports and/or public disclosure as well as the methods and terms of data retention for the purposes of Whistleblowing management activities, also in compliance with privacy regulations.

These Guidelines also apply to illycaffè S.p.A. subsidiaries with registered offices outside the European Union. The corresponding Whistleblowing Reports are considered as ordinary reports (with the exclusion of the specific protection measures and requirements provided by the Whistleblowing Decree). In any case, also for Ordinary Reports (for the definition of which please refer to paragraph 3 of these Guidelines), the processing of data in accordance with the applicable Privacy Policy, as well as the general prohibition of retaliation laid down in the Code of Ethics, is also guaranteed for ordinary whistleblowing reports.

2 – Regulatory framework

External regulations

- Legislative Decree No. 24 of 10 March 2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws;
- Legislative Decree no. 231 of 8 June 2001, as amended and supplemented (or Legislative Decree 231/01), 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000";

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- Legislative Decree no. 196 of 30 June 2003, 'Testo Unico sulla Privacy' as amended and supplemented, and Provisions related to the Code issued by the Italian Data Protection Authority;
- European Regulation 2016/679 (or 'GDPR'): on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) and the Measures of the Data Protection Authority;
- Legislative Decree No. 101 of 10 August 2018 on provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC;
- Legislative Decree No. 51 of 18 May 2018, implementing Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data by competent authorities for the purposes of prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and the free movement of such data, and repealing Council Framework Decision 2008/977/GAI;
- Guidelines issued by ANAC pursuant to Article 10 of the WB Decree on the protection of persons who report violations of Union law and the protection of persons who report violations of national laws - procedures for the submission and handling of external reports[1];
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

Internal regulations

- Organisation, Management and Control Model pursuant to Legislative Decree no. 231/2001 of illycaffè S.p.A;
- illycaffè Group Code of Ethics;
- Inclusion and gender equity Policy
- Guidelines 231 for subsidiaries and branches.

[1] Article 10 of the WB Decree provides that ANAC, after consulting the Data Protection Authority, shall adopt, within three months from the date of entry into force of the WB Decree, guidelines on the procedures for submitting and handling external reports. On July 12, 2023, ANAC published "*Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national law. Procedures for the submission and handling of external alerts*" (resolution n. 311 of July 12, 2023)

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3 – Definitions

In addition to the terms and expressions defined in other sections of this Guideline (or in the documents annexed to it), for the purposes of this Guideline, the terms and expressions listed below have the meaning indicated alongside each of them.

- **Other individuals:** the individuals referred to in Paragraph 4 of this Guideline and identified in Article 3(5) of Legislative Decree No. 24/2023;
- **Code of Ethics:** a document tha sets out the values and rules of 'corporate ethics' that the Company recognises as its own and which it demands compliance with by its corporate bodies, employees and third parties;
- **Work context:** the work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3(3) or (4) of Legislative Decree No. 24/2023 through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he/she could risk retaliation in the event of a public disclosure or complaint to the judicial or accounting authorities pursuant to Legislative Decree No. 24/2023;
- **Public disclosure**: making information on violations publicly available through the press or electronic means or, in any case, through means of dissemination capable of reaching a large number of people in the cases provided for by Legislative Decree No. 24/2023;
- **Facilitator:** a natural person who provides assistance to the reporting person in making the report, operating within the same work context and whose assistance must be kept confidential pursuant to Legislative Decree no. 24/2023;
- **Report Manager:** the person, identified by the illycaffè Group, responsible for handling Whistleblowing reports pursuant to Legislative Decree no. 24/2023 and the legislation on the protection of personal data. The Whistleblowing Manager is identified as a professional external to the illycaffè Group, who may avail himself/herself of the collaboration of internal illy functions for the performance of the preliminary investigation phase;
- **Information on violation:** information, including reasonable suspicions, concerning violations committed or likely to be committed in the organisation with which the reporting person or the person making the complaint to the judicial or accounting authorities has a legal relationship in the context of employment, as well as elements concerning conduct aimed at concealing such violations;

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- **Supervisory Body** or **SB:** the body established pursuant to Legislative Decree 231/01, responsible for supervising the operation of and compliance with the Model 231, as well as for updating it;
- **Person Involved:** the natural or legal person mentioned in the internal or external Report or in the Public Disclosure as the person to whom the Violation is attributed or as the person otherwise implicated in the reported or publicly disclosed Violation;
- **Informatic reporting platfrom** or **IT reporting platform:** illycaffè Group's dedicated IT reporting channel for receiving reports: *https://illy.integrityline.com*
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Report, the complaint to the judicial or accounting authorities or the public disclosure, and which causes or may cause to the Whistleblower or to the person making the complaint, directly or indirectly, unjustified harm. In particular, in accordance with the provisions of Article 17(4) of Legislative Decree 24/2023, the following, by way of example only, constitute retaliation:
  - dismissal, suspension or equivalent measures;
  - downgrading or non-promotion;
  - change of duties, change of place of work, reduction of salary, change of working hours;
  - suspension of training or any restriction on access to it;
  - negative merit notes or references;
  - the adoption of disciplinary measures or any other sanction, including a fine;
  - coercion, intimidation, harassment or ostracism;
  - discrimination or otherwise unfavourable treatment;
  - the non-conversion of a fixed-term employment contract into an employment contract of indefinite duration, where the employee had 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 loss, including loss of economic opportunities and loss of income;
  - improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;

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  - the early termination or cancellation of a contract for the supply of goods or services;
  - the cancellation of a licence or permit;
  - the request to undergo psychiatric or medical examinations;
- **Feedback:** communication to the Whistleblower concerning the follow-up given or intended to be given to the Report, also pursuant to Legislative Decree no. 24/2023;
- **Whistleblower**: the natural person who reports information about Violations acquired within the illycaffè Group's working environment;
- **Reported person:** the natural or legal person mentioned in the Report as the person to whom the Violation is attributed or as the person otherwise involved in the reported Violation;
- **Report:** the written or oral communication of information on Violations;
- **External report**: the written or oral communication of information on Violations in the cases provided for by Legislative Decree No. 24/2023, submitted through the external reporting channel set up by ANAC;
- **Internal report**: written or oral communication of Violation information via the internal reporting channels established for the illycaffè Group;
- **Ordinary report:** the written or oral communication of information relating to conduct, acts or omissions which, although not falling within the objective scope referred to in Legislative Decree no. 24/2023, are likely to infringe the provisions and principles contained in illycaffè's company procedures and Code of Ethics.
- **Follow-up:** the action taken by the Report Manager to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- **Violations**: conduct, acts or omissions likely to harm the public interest or the integrity of the illycaffè Group pursuant to Legislative Decree no. 24/2023.

4 – Subjective scope of the report

With reference to the system of safeguards provided for in this Guideline, two categories of subjects should be distinguished:

A. the 'Whistleblower', i.e. the natural person who reports and publicly discloses information on Violations acquired in the context of his or her work. In detail:

- employees of one of the Companies belonging to the Group;
- self-employed workers who carry out their work at one of the Group Companies;

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- those who have a professional collaboration relationship with the entity (e.g. suppliers), freelance professionals (e.g. lawyers, accountants, notaries etc.) and consultants who perform their activity at one of the Group Companies;
- volunteers and paid and unpaid trainees performing their activities at one of the Group Companies;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at one of the Group Companies.

Reports may also be made by those who:

- report information acquired in the context of an employment relationship with the illycaffè Group which has ended in the meantime, provided that the information on Violations was acquired before the termination of the relationship;
- report information acquired in the event that the employment relationship has not yet commenced where the information concerning a Violation was acquired during the selection process or other stages of pre-contractual negotiations;
- report information acquired during the probationary period at one of the Group Companies.

B. "Other Individuals", i.e. individuals who, although not having made a Report directly, are nevertheless deemed worthy of protection for Reports made pursuant to the WB Decree. In particular:

- Facilitators;
- persons in the same work environment as the reporting person and who are linked to them by a stable emotional or family relationship up to the fourth degree;
- co-workers of the reporting person and who work in the same work context as the reporting person and who have a regular and current relationship with the reporting person;
- entities owned by the reporting person or for which the same persons work, as well as entities operating in the same work environment as the above-mentioned persons.

5 – Objective scope of the report

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Pursuant to these Guidelines, all those behaviours, acts or omissions that are capable of harming the public interest or the integrity of the public administration or the private entity are to be considered as "relevant" Violations (i.e. allowing for the application of the protective measures indicated in paragraph 6 below).
In particular, it is possible to distinguish three distinct categories:

- ***Violations of national and European regulations consisting of offences in the following areas:*** public procurement; services, products and financial markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and the security of networks and information systems. Consider, for example, conduct related to environmental crimes such as the discharge, emission or other release of dangerous materials into the air, soil or water or the unlawful collection, transportation, recovery or disposal of dangerous waste;
- ***Violations of European regulations consisting of***: (i) acts or omissions affecting the financial interests of the Union; (ii) acts and omissions concerning the internal market; (iii) acts and conduct that frustrate the object or purpose of the provisions of Union acts in the above-mentioned areas;
- ***Violations of national regulations*** that consist of unlawful conduct relevant under Legislative Decree No. 231/2001 or violations of organisational and management models. Such offences and conduct must not fall into the categories of violations of national and European provisions and violations of European provisions. Consider, for example, those behaviors aimed at offering and/or promising the employment of a person close to a public official in order to influence the behavior of the same in the interest and/or for the benefit of IIlycaffè.

The following do not fall within the scope of application of the Whistleblowing Decree (and therefore do not allow the application of the protective measures set out in paragraph 6 below):

- claims, objections, requests of a personal nature of the reporting person or of the person lodging a complaint with the judicial or accounting authorities, relating exclusively to his/her individual employment relationships, or inherent to his/her employment relationships with hierarchically superior figures
- reports of Violations that are already mandatorily covered by European Union or national acts concerning services, products and financial markets and the

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prevention of money laundering and terrorist financing, transport safety and environmental protection, or by national acts implementing Union acts, and Reports of Violations relating to national security, as well as to contracts relating to defence or national security aspects, unless such aspects are covered by relevant secondary European Union law;

- anonymous reports, However, the Whistleblowing Decree may apply if the name of the whistleblower is disclosed as a result of an anonymous report.

5.1 Elements of Whistleblowing Report

In order for the Report to be profitable, it must have the following essential elements.

- **Subject:** a clear description of the facts that are the subject of the Report, with an indication (if known) of the circumstances of time and place in which the facts were committed/incurred (by way of example only: contract, transaction, place, etc.).
- **Reported Person and Others Involved:** any element (such as company function/role) allowing easy identification of the alleged perpetrator(s) of the offending conduct.
- **Company of the Group:** the Report must specify which Group Company the Report refers to.

In addition, the Whistleblower may indicate the following further elements:

- the indication of any other persons who may report on the facts narrated;
- the submission of any documents that may confirm the truth of such facts;
- indicates personal details and/or other elements that make it possible to identify the person who has committed the facts reported;
- indicate any other persons who may report on the facts reported;
- any other information that may facilitate the gathering of evidence on what has been reported.

The Whistleblower may also provide any documentation that may be useful to better substantiate the report.

5.2 Reports of Violations of Model 231 and Flows to the Supervisory Body

With reference to the companies of the illycaffè Group that adopt organisation and management models pursuant to Legislative Decree 231/2001, Violations relevant to the provisions of Legislative Decree 231/2001, as well as violations of the models, may be reported through the internal reporting channels only.

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In compliance with the confidentiality obligation provided for by the Whistleblowing Decree and the applicable corporate procedures, the receipt of any reports concerning violations of the Model and/or unlawful conduct constituting the types of offences covered by the Decree, even potential ones, shall be promptly communicated by the Report Manager to the Company's Supervisory Body.
If the report, once analysed, turns out to have actually resulted in a Violation, the Report Manager shall promptly inform the Supervisory Body accordingly.
If the Supervisory Body receives a whistleblowing report, the Supervisory Body shall forward it to the Report Manager within 7 days of receipt, and shall also notify the Whistleblower where possible.

5.3 Ordinary reports

With reference to Ordinary Reports, they concern all those conducts, acts or omissions which, although not falling within the scope of the violations set out in the Whistleblowing Decree, are likely to more generally harm the provisions and principles contained in the company procedures and in the Code of Ethics of the illycaffè Group, such as to be understood, by way of example but not limited to: gender discrimination and harassment in the workplace, as well as all those behaviors of a persecutory nature that can give rise to mobbing.
Therefore, for Ordinary Reports that do not fall within the above regulatory perimeter, the provisions of these Guidelines apply limitedly to: the elements of the Report (par. 5.1); the protection of confidentiality and the general prohibition of retaliation (par. 6); internal reporting channels (par. 7); the management of reports (par. 8); and reporting (par. 10), except for the feedback and timing provided for in the Whistleblowing Decree.
In any case, the processing of data according to the applicable Privacy Regulations is also guaranteed for ordinary Reports.

6 – Whistleblower protections

The illycaffè Group acts in such a way as to guarantee whistleblowers against any form of retaliation, discrimination or penalisation, in accordance with the conditions and requirements set out in the Whistleblowing Decree, also ensuring the confidentiality of the identity of the whistleblower and of the other persons involved, without prejudice to legal obligations and the protection of the rights of the Company or of the persons involved.

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The illycaffè Group has provided for specific measures to protect whistleblowers and the other persons identified by Article 3 of Legislative Decree no. 24/2023, so that they are not subject to retaliation, discrimination or, in any case, penalisation connected to whistleblowing.

These guarantees consist, on the one hand, in the employer's prohibition against retaliation for whistleblowing, and, on the other hand, in the system of nullity of any retaliatory acts suffered in Violation of this prohibition.

The illycaffè Group, in accordance with the provisions of Legislative Decree no. 24/2023, has provided for a system of protections to guarantee the reporting person and the other persons referred to in Article 3 of Legislative Decree no. 24/2023, identified in paragraph 4, letter B.

In order for alerts to benefit from the protection regime, the following conditions must be met:

- it is a person included in the list referred to in Article 3 of Legislative Decree No. 24/2023;
- that the information on the Violation reported falls within the objective scope of Legislative Decree No. 24/2023;
- that the Whistleblower at the time of the report or complaint to the judicial or accounting authorities or public disclosure had 'reasonable grounds' to believe the information to be true;
- that the report is made according to the procedures foreseen by internal or external channels.

Violation of the provisions of Legislative Decree no. 24/2023 concerning the reporting of unlawful conduct constitutes grounds for the application of the sanctions provided for by the Disciplinary System as regulated within the 231 Model. In particular, to protect the Whistleblower, the following are subject to disciplinary sanctions:

- retaliatory conduct in Violation of Article 17 of Legislative Decree no. 24/2023, i.e. conduct, acts or omissions, even if only attempted or threatened, which are carried out on account of the report and which may directly or indirectly cause unjust damage to the person making the report;
- conduct likely to obstruct the reporting;
- Violation of the measures for the protection of the Whistleblower with reference to the obligation of confidentiality;
- failure to establish or inefficient management of the internal reporting channel.

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Moreover, pursuant to Article 19(3) of Legislative Decree No. 24/2023, the retaliatory or discriminatory dismissal of the whistleblower is null and void.
Also null and void is the change of duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower that may cause him/her "unfair harm", pursuant to Article 2(1)(m) of Legislative Decree No. 24/2023.
In the event of disputes relating to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the whistleblower to other retaliatory measures having direct or indirect negative effects on working conditions, following the submission of the report, it is presumed that such conduct or acts were put in place because of the report. The employer has the burden of proving that such conduct or acts are motivated by reasons unrelated to the report, pursuant to Article 17(2) and (3) of Legislative Decree no. 24/2023.
Moreover, the confidentiality of the whistleblower is not guaranteed when:

- there is the express consent of the Whistleblower to the disclosure of his/her identity;
- the criminal and/or civil liability of the Whistleblower for offences of slander or defamation, or in any case for offences committed in connection with the Whistleblowing, has been established by a judgment of first instance;
- anonymity is not enforceable by law and the identity of the Whistleblower is requested by the Judicial Authority in connection with investigations (criminal, tax or administrative) or inspections by Control Bodies arising from the Report.

6.1 Limitations of the Whistleblower's protection

The Whistleblowing Decree allows for cases in which the Whistleblower is not entitled to protection:

- where the criminal liability of the whistleblower for offences of defamation or slander is established, even by a judgment of first instance, or where such offences are committed by reporting to the judicial or accounting authorities
- in the event of civil liability for the same offence due to wilful misconduct or gross negligence.

In the above-mentioned cases, a disciplinary sanction will be imposed on the reporting or accusing person.
However, criminal, civil or administrative liability is not excluded for all those behaviours, acts or omissions that are not related to the Report, the denunciation to

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the judicial or accounting authorities or the Public Disclosure or that are not strictly necessary to reveal the Violation.
Finally, if the charge is based, in whole or in part, on the report, and knowledge of the identity of the person making the report is indispensable for the accused's defence, the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his or her identity.

6.2 Prohibition of retaliation

Retaliation is prohibited and any retaliatory measure against the person of the Whistleblower or the person who reports to the judicial or accounting authorities the Violations provided for by the Whistleblowing Decree of which he/she has become aware is sanctioned.
The Whistleblower and the other persons indicated in Article 3 of Legislative Decree no. 24/2023 are guaranteed protection from any form of Retaliation, through the recognition of rules aimed at preventing or sterilising the effects of acts or measures aimed at punishing the Whistleblower for having disclosed information.
This prohibition imposed by the current legislation includes not only the conduct, act or omission carried out by reason of the report that causes unjust damage to the person making the report, but also the attempt made or the threat of retaliation. The unfair harm caused may also be indirect.
Moreover, the burden of proving that such conduct or acts are motivated by reasons unrelated to the reporting, public disclosure or complaint is on the company that has carried them out, which must therefore prove that the measures taken are based on reasons unrelated to the reporting.
On the other hand, as regards the other persons referred to in Article 3 of Legislative Decree no. 24/2023 other than the person making the report, the onus is on the latter to prove that the conduct, act or omission was carried out as a result of the report, and was therefore of a retaliatory nature.
To safeguard this form of protection, the current legislation provides that the Whistleblower may inform the ANAC of retaliatory measures that he/she believes he/she has suffered.

7 – Internal Channels for Whistleblowing reports

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The illycaffè Group, in compliance with the Whistleblowing Decree, has defined the following reporting channels suitable for guaranteeing the confidentiality of the Whistleblower's identity and the security of information. In particular:

7.1 Dedicated IT reporting platform

The dedicated **IT reporting platform** guarantees the security and data protection of the identity of the whistleblower through a system of encryption of communications, the confidentiality of the person involved and of the person in any case mentioned in the report, as well as the content of the report and related documentation, in line with the provisions of the Whistleblowing Decree.

In order to make a Report via the IT reporting platform, the Whistleblower must access to the Platform's portal. The link is as follows: https://illy.integrityline.com.

By accessing the Platform's Portal, the Whistleblower has the option of making its Report either in written form, by manually processing the content, or in oral form, by sending a voice message.

The Report Manager is informed by a portal-generated alert that arrives in the form of an email notification to his inbox.

7.2 Ordinary mail

The Ordinary Mail Channel allows reports to be made by ordinary mail and guarantees, where possible with respect to the data provided by the whistleblower, the treatment provided for by the Whistleblowing Decree for the purposes of communications with the whistleblower. In any case, the use of the IT Reporting Tool constitutes the greatest guarantee for confidentiality.

Reports will be accepted if addressed to the Group company concerned, at the following address: illycaffè S.p.A. c/o via Tagliamento 10, 00198 Roma (avv. Daniele Piva). To this end, whistleblowers should indicate on the communication envelope: "*For the attention of the Whistleblowing Report Manager - confidential - do not open*". Communications that are received under this heading will be logged by those responsible for receiving corporate communications and sent promptly - without being opened in any way - directly to the Report Manager, as the only entity authorized to open them.

Please note that in the absence of such express wording, the report cannot be received and handled in accordance with the provisions of Legislative Decree 24/2023.

In addition, in the case of an anonymous report, the illycaffè Group, in accordance with the provisions of the Whistleblowing Decree, may not be able to follow up the report

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by sending an acknowledgement of receipt of the report and with any subsequent interlocutions.

7.3 Direct reporting

The direct reporting channel is intended to allow reports to be made through agreed-upon meetings to be conducted exclusively with those specifically authorized to collect reports.

Thus, the Whistleblower has the option of requesting a direct meeting, physical or virtual, with the Report Manager for the purpose of directly communicating the subject of the report. Such meeting is arranged through a special e-mail to avv.danielepiva@gmail.com specifying the name of the illycaffè Group company that is the subject of the report.

In the case of an oral report, the Report Manager transcribes in full what is reported by the Whistleblower and submits the report to the " Whistleblower" to make any changes and sign it for acceptance.

The Report Manager supports the Whistleblower in order to trasfer the content of the report within the IT Reporting Tool and initiates the verification process as described in the following paragraph.

8 - Whistleblowing Reports Management

All reports sent through the channels described above are addressed, received and examined by the **illycaffè Group's Report Manager**.

The Report Manager is identified as an external professional with autonomy and independence from all personnel of Group companies, including senior management and shareholders, and is subject to confidentiality obligations regarding the content of reports.

A report received from any person other than the Report Manager must be forwarded by the recipient to the Report Manager within seven days of its receipt, giving simultaneous notice of transmission to the Whistleblower.

Upon receiving the report, the Report Manager:

- sends acknowledgement of receipt of the report to the Whistleblower within 7 days from the date of receipt;
- gives diligent follow-up, maintaining, where possible, interlocutions with the Whistleblower and requests additions where necessary;

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- provides appropriate feedback, within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiration of the 7-day period from the submission of the Report;
- communicates the receipt of the report to the Internal Audit function and to the Chief Ethical Officer;
- if the report appears to be manifestly unfounded or general, such that the facts cannot be understood, or accompanied by inadequate or inconclusive documentation, the report is dismissed, after informing and sharing it with the Internal Audit function;
- if the report appears to fall within the scope of the requirements of the Whistleblowing Decree, initiates the investigation of the reported facts or conduct to assess its existence;
- informs the Whistleblower of the outcome of the report upon completion of the investigation and, in any case, within three months from the date of the notice of receipt or, in the absence of such notice, within three months from the expiration of the period of seven days from the submission of the report.

In the event that the report is not adequately substantiated, the Report Manager may request additional elements from the Whistleblower through the IT Reporting Tool, or the dedicated regular mail address, or even in person if the Whistleblower has requested a face-to-face meeting.

Anonymous reports will be taken into consideration for subsequent analysis only if they are duly substantiated and based on precise and concordant facts.

In addition, in order to carry out any further investigations that may be necessary or appropriate, the Report Manager may rely on the support of the most appropriate corporate structures in light of the specific case (i.e. Internal Audit, HR, IT, Legal, Compliance or Quality) or external consultants specialized in the subject matter of the report. In this case, the Report Manager will forward only the necessary information to the relevant structure.

On the basis of the results, a final report will be issued with an indication of the activities to be completed by each competent corporate function, which may result in:

- measures aimed at overcoming critical process issues detected as a result of the report;
- possible proposals for action against the Whistleblower in case the report is found to be well-founded;

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- possible proposals for action against the Whistleblower if it emerges that the report was made with malice or in bad faith.

9 - Budget of the Report Manager

To enable the Report Manager to carry out its activities, the allocation of a predetermined budget is also approved by the Board of Directors at the time of its appointment. For the use of this budget, the Report Manager will follow the ordinary process provided by the Company for the procurement of goods and services, by forwarding a Purchase Requests to the corporate functions responsible for following up on the request. The reasons for any denials in the authorization of the purchase will be expressly mentioned in the periodic reporting transmitted to top management.

10 - Reporting

The Report Manager, without prejudice to the obligation to promptly inform the Supervisory Body of the illycaffè Group company concerned by the report pursuant to paragraph 5 of this Guideline, shall periodically inform the Chief Executive Officer (CEO), the Chief Ethical Officer, the Internal Control and Risk Committee and the Board of Statutory Auditors about the reports received and the outcome of the related investigative activities, as weel as of the reports dismissed, on a six-monthly basis.

11 - Processing of personal data

The processing of personal data collected as part of the whistleblowing process is carried out in full compliance with the privacy legislation consistent with the provisions of Legislative Decree no. 24/2023, taking into account the fair balance between the rights of the Whistleblower and the right to confidentiality of the identity of the Whistleblower by implementing measures the technical and organizational measures provided in this Guideline appropriate to ensure the security of personal data in accordance with current legislation. It is without prejudice that, the exercise of rights by the Whistleblower or the Whistleblower (subjects "concerned" under the privacy legislation), in relation to their personal data processed as part of the Whistleblowing process, may be limited to ensure the protection of the rights and freedoms of others, with the clarification that under no circumstances may the Whistleblower be allowed to use their rights to obtain information on the identity of the Whistleblower.

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12 - Retention of reports

The Reports and the related documentation must be kept, by the Report Manager, for the time necessary to process them and in any case no longer than five years from the date of communication of the final outcome of the procedure or for the different conservation term provided for by law. The commencement of the retention terms descends from the final outcome of the Report (i.e. direct filing, findings of the final investigation; transmission to the competent Authorities, etc.).

13 - Training and information

Within the illycaffè Group, personnel awareness and training initiatives are promoted to disseminate the purposes of the Whistleblowing institution and the procedure for its use (such as specific communications, training events, newsletters, intranet portal, etc,). In this regard, illycaffè ensures:

- appropriate training with regard to the person(s) in charge of managing the internal channel, even if the management is entrusted to an external person;
- appropriate communication to all recipients of the Whistleblowing Decree with regard to the internal reporting channel, procedures and prerequisites for making internal reports, as well as the channel, procedures and prerequisites for making external reports.

The illycaffè Group companies that have their own website, will have to provide a special whistleblowing section afferent to information on the use of internal reporting channels and their management.

14 - External channel

The Whistleblower may use the external reporting channel established by ANAC, which is available in the appropriate section on ANAC's website, only where the following prerequisites established by the Whistleblowing Decree exist, namely:

- failure of the illycaffè Group to activate internal channels;
- the report, made in accordance with the provisions of the Whistleblowing Decree and this Guideline, has not been followed up;
- has well-founded reasons to believe that, if he made the internal report, it would not be followed up or that he would face retaliation. With regard to well-founded reasons, it is specified that the reporting person must be able to reasonably believe on the basis of attached concrete circumstances and information that can actually

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be acquired and, therefore, not on mere inferences, that, if he or she made an internal report:

- the same would not be effectively followed up. This is the case when, for example, the person ultimately responsible in the work context is involved in the violation, there is a risk that the violation or related evidence might be concealed or destroyed, the effectiveness of investigations carried out by the competent authorities might otherwise be compromised, or also because it is believed that ANAC would be better placed to deal with the specific violation, especially in matters within its competence;
- this could result in the risk of retaliation (e.g., also as a consequence of violating the obligation to keep the identity of the Whistleblower confidential);
- has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest. Consider, for example, the case where the violation requires urgent action, to safeguard the health and safety of people or to protect the environment[2].

15 – Public Disclosure

The Whistleblower may, likewise, make a Public Disclosure of information about the violation that he or she has come into possession of in the work context, only if the following conditions are met:

- the Whistleblower has previously used the internal or external channel, but there has been no response or no follow-up within the prescribed time frame;
- the Whistleblower has reasonable grounds to believe that the violation may pose an imminent and obvious danger to the public interest;
- the Whistleblower has well-founded reason to believe that the external report may involve the risk of retaliation, or may not be effectively followed up due to specific circumstances of the particular case.

In public disclosure, where the person voluntarily discloses his or her identity, confidentiality protection is not relevant, without prejudice to all other forms of protection provided by the Whistleblowing Decree for the whistleblower. Where, on the other hand, he or she discloses violations using, for example, a pseudonym or nickname, which in any case does not allow his or her identification, the report may be treated, for the purposes of confidentiality of the Whistleblower's data and in the case

[2] Pursuant to Article 62 of Directive (EU) 1937/2019

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of subsequent disclosure of the Whistleblower's identity, in the same way as an anonymous report; the discloser is nevertheless guaranteed the protections provided in the case of retaliation.
To this end, the Whistleblower is requested to forward the Public Disclosure made to the Company via the appropriate e-mail set up at: avv.danielepiva@gmail.com

16 - Approval, review and dissemination

This Guideline is approved by the Chief Executive Officer.

Any changes and/or additions that may become necessary or even only appropriate due to regulatory and/or jurisprudential developments or alignment with best practices and ANAC guidelines or in relation to monitoring actions undertaken or organizational needs that have arisen may be proposed by the relevant corporate functions and/or the Report Manager to the Managing Director, who is responsible for final approval, providing for timely and adequate information to the BoD.

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