

## Notice to the Whistleblower on the Processing of Personal Data ("Privacy Notice")

### Art. 13, EU Data Protection Regulation 2016/679

Pursuant to European Regulation 2016/679 and national regulations on the protection of personal data, Epta S.p.A., part of the Epta Group (the "**Group**"), invites you to carefully read and acknowledge this Privacy Notice, which contains important information on the processing of your personal data. We inform you that the Data provided will be processed by the Data Controller according to the methods indicated below.

#### 1. Definitions

The meaning of certain terms used in this Privacy Policy is set out below in order to facilitate understanding:

- **Special Categories of Personal Data:** Personal Data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, as well as genetic data, biometric data intended to uniquely identify a natural person, data concerning a person's health or sex life or sexual orientation.
- **Data:** shall mean Personal Data and Special Categories of Personal Data.
- **Personal Data:** shall mean any information relating to an identified or identifiable natural person ("**Data Subject**"); an identifiable person is any natural person who can be identified, directly or indirectly, by reference in particular to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to his physical, physiological, genetic, mental, economic, cultural or social identity.
- **Directive:** means the EU Directive 2019/1937 on the protection of persons who report breaches of EU law.
- **Directive Transposition Laws:** means the laws transposing the Directive adopted by the EU Member States, including the Italian Legislative Decree of 10 March 2023, no. 24.
- **Supervisory Body** or **OdV:** means the body set up by Epta S.p.A. with the task, inter alia, of (i) supervising the functioning, compliance, effectiveness and adequacy of the Organisation, Management and Control Model of Epta S.p.A. pursuant to Italian Legislative Decree no. 231/2001, and (ii) ensuring that it is updated.
- **EU Regulation No. 2016/679 ("GDPR"):** means the Regulation 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 (General Data Protection Regulation).
- **Processor:** the natural or legal person, public authority, service or other body that processes Personal Data on behalf of the Data Controller.
- **Whistleblower** or **Interested Party:** the person who makes a Report.
- **Report:** any report made in good faith and to the direct knowledge of the Whistleblower, based on precise and consistent factual elements as well as reasonable suspicions, acquired in the work context, that are or may reasonably be related to the violation of: (i) Code of Ethics of the Epta Group, (ii) company policies, directives, procedures, (iii) applicable laws and regulations, (iv) (limited to Epta S.p.A.) violations of Legislative Decree 231/2001 and the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 ((i), (ii), (iii) and (iv) collectively defined as "**Reported Subject Matters**").
- **EPTA Company:** means any company controlled by Epta S.p.A. "Control" means the possession, direct or indirect, of the majority of shares with voting rights in that company or the possession, direct or indirect, or the power to direct or cause the direction of the management of the subsidiary company.

- **Controller:** means Epta S.p.A., which determines the purposes and means of the processing of the Personal Data of the Data Subject, or the EPTA Company, in the person of its pro-tempore legal representative, for the Personal Data of which the EPTA Company is the Data Controller in relation to a Report that involves or concerns the EPTA Company in question.
- **Processing:** means any operation or set of operations, carried out with or without the aid of computerised processes, applied to Personal Data or to a set of Personal Data, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination, or any other form of making available, comparison or interconnection, restriction, erasure or destruction.
- **Whistleblowing Committee ("WC"):** this is an ad hoc committee set up by Epta S.p.A., with the task of providing support and assistance in the analysis and evaluation of Reports and to take the final decision on the Report made, with the obligation of confidentiality on the information acquired. The WC is composed of the Group Chief Human Resources Officer, the Group General Counsel, the Epta Group Head of Internal Audit and of the other members of the Supervisory Board.

## 2. Data Controller

The Data Controller is:

- Epta S.p.A., with registered office at Via Mecenate, 86, 20138 Milan (MI), in the person of its pro-tempore legal representative, for the Personal Data of which Epta S.p.A. is the Data Controller.
- EPTA S.p.A., in the person of its pro-tempore legal representative, for the Personal Data of which it is the Data Controller in relation to a Report involving or concerning said EPTA Company.

## 3. Personal Data processed

Depending on whether the Report is made anonymously or identified (non-anonymously), the following Personal Data will be processed:

- Anonymous Reporting:
  - In relation to the concerned person: (i) Personal data; (ii) employment status; (iii) relationship with the concerned person;
  - In relation to any witnesses: (i) Personal data; (ii) employment status; (iii) relationship with the witness.
- Identified Report: in addition to Data on the concerned person and any witnesses:
  - In relation to the Whistleblower: (i) Biographical Data; (ii) Contact Data; (iii) Qualification; (iv) any further Data that is voluntarily provided by the Whistleblower as part of the Report. The Processing of Data may also refer to Special Categories of Personal Data within the meaning of Article 9 GDPR, as well as Data relating to criminal convictions and offences within the meaning of Article 10 GDPR. Such Data will be used only when strictly necessary for the management of the Report, in full respect of the principles of proportionality and necessity and, if deemed irrelevant for the purposes of the Report, will not be subject to further Processing.

The Processing of Personal Data is carried out by means of an IT platform, in the manner specified below and as also described in the Epta Group Whistleblowing Procedure, available within the platform and on the Epta website at

<https://www.eptarefrigeration.com/en/about-us/organisation/corporate-governance-system/business-ethics>.

#### 4. Purpose and legal basis of the Processing

The Processing shall be carried out in order to (i) collect and manage Reports from a Whistleblower in relation to the Reported Subject Matter; (ii) allow internal investigations to be carried out to verify their validity and (iii) take appropriate action to mitigate/eliminate their effects, submit requests, questions, expose and/or add information to the Report made.

If the Report is well-founded, further information may be requested to the Whistleblower.

The legal basis for the Processing is the fulfilment of a legal obligation. In particular, the compliance with the Directive and the Directive Transposition Laws.

The internal investigation activity carried out following a Whistleblowing is also carried out on the basis of the legitimate interest of the Data Controller in combating the cases covered by the Reported Subject Matters, including violations of the law.

#### 5. Ways of processing

Your Personal Data will be processed in accordance with the applicable legal provisions on the processing of Personal Data, both electronically and by automated and manual means. Your Data will be processed using appropriate procedures to ensure maximum security and confidentiality and only by the Processors and authorised to carry out the Processing activities. The Data Controller adopts appropriate technical and organisational measures to ensure a level of security appropriate to the risk.

#### 6. Data retention period

Any Personal Data communicated will be kept for the time necessary to manage the Report and to verify its validity, and in any case - unless otherwise provided for by the applicable local laws - for no longer than six months from the notification to the Whistleblower that the Report has been closed, after which it will be deleted, without prejudice to the possible establishment of a judicial proceeding for which the Data may be kept for the entire duration of the proceeding and will be kept on the appropriate platform for 10 years from the closure of the inquiry. They may also continue to be processed as part of proceedings in order to ascertain the facts reported or be retained as proof of the functioning of the Epta Group's offence prevention model.

#### 7. Data recipients

The Personal Data communicated by you, or those relating to your person in the case of an identified Report, will be transmitted exclusively to:

- Epta Group Head of Internal Audit;
- Whistleblowing Committee (with the exception of your Data);
- EPTA Company where the event subject of the Report occurred or to which the Report refers.

Your Data will also be transmitted to the company EQS Group Srl, with registered office in Corso Vercelli, 40, 20125, Milan, as Data Processor, which guarantees adequate technical and organisational measures in relation to the IT platform made available to the Whistleblower in order to forward its Report to the Head of Internal Audit of the Epta Group, as better detailed in the Epta Group Whistleblowing Procedure, to which reference is made. Please note that your Data communicated through this platform will be stored within the European Union.

Your Data may also be disclosed to law firms and external consultants as well as to local Public Authorities, in both cases where provided for and/or permitted by specific national regulations.

Epta S.p.A. or the relevant EPTA Company will promptly inform the Data Subject about the processing of his/her Data, except where it is necessary to delay the disclosure to ensure the integrity of the investigation and the preservation of the relevant information.

The EPTA Companies will act as autonomous data controllers in relation to the Report involving or referring to the relevant EPTA Company, according to the applicable local data processing law.

### 8. Data transfer

In the context of the Processing activity, the Personal Data subject to Report may be transferred to countries outside the European Union, including the United States, China, Argentina, Singapore, Australia, Chile, Costa Rica, Turkey, Peru, Philippines, Saudi Arabia, United Arab Emirates, United Kingdom, Vietnam, Thailand, Mexico, New Caledonia, depending on the EPTA Company involved or to which the Report relates.

In the event of transfer of Data outside the European Union, the Data Controller shall ensure compliance with the applicable legal provisions by entering, if necessary, into agreements guaranteeing an adequate level of protection and/or the adoption of standard contractual clauses provided for by the European Commission.

### 9. Data subjects rights and ways to exercise them

Pursuant to the GDPR, Data Subjects may exercise the rights set out below:

- obtain indication of the origin of the Personal Data as well as the purposes and methods of the Processing, the logic applied in case of processing carried out with the aid of electronic instruments, the identification details of the Data Controller and Data Processors as well as the subjects or categories of subjects to whom the Personal Data may be communicated;
- obtain the updating, rectification or, when interested, integration of Data; the cancellation, transformation into anonymous form or blocking of Data processed in breach of the law, including Data whose retention is not necessary for the purposes for which the Data were collected or subsequently processed certification of the operations that have been brought to the attention of third parties, also as regards their content; of those to whom the Data have been communicated or disseminated, except where this proves impossible or involves a manifestly disproportionate effort compared with the right that is to be protected;
- oppose, in whole or in part, for legitimate reasons, the Processing of Personal Data concerning them, even if pertinent to the purpose of collection.

For the exercise thereof, as well as for any information relating to the Processing of Personal Data, you may at any time send an email to: [compliance@eptarefrigeration.com](mailto:compliance@eptarefrigeration.com) or write to the Data Controller at its registered office in Via Mecenate, 86, 20138 Milan (MI).