

## OPERATING INSTRUCTIONS FOR THE MANAGEMENT OF REPORTS (WHISTLEBLOWING)

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## 1. Objectives

The purpose of this procedure is to regulate the process for the management of Reports, as defined below, in a manner that ensures the anonymity of the Whistleblower <sup>(1)</sup>.

The Renantis Group (i.e. Renantis S.p.A. and its subsidiaries, hereinafter referred to as “**Renantis**” or the “**Group**”) allows reports, including anonymous reports, in order to encourage the reporting of conducts that violates laws, regulations or authorities’ orders, Group procedures, including episodes of corruption within the Group.

Renantis is committed to protecting those who submit Reports in good faith from intimidation and retaliation, and to ensuring their confidentiality and/or anonymity in accordance with applicable national and international regulations in the countries in which Renantis operates.

With respect to Reports made by individuals, who have revealed their personal details and made in bad faith and/or proven to have slanderous/defamatory content, the Company will activate those measures provided for in the company’s disciplinary system and will consider appropriate legal actions.

This procedure is addressed to all Recipients defined below and applies to all Renantis Group companies, subject to any specific local laws governing the subject matter that may conflict with it.

## 2. Definitions

**Report(s)**: the communication, via the procedure set out in the following paragraphs, of information concerning Breaches.

**Breach(es)**: actions or omissions – as well as attempts to conceal such actions or omissions – committed during the course of business (or in connection therewith) by any person within Renantis, on its behalf or in dealings with Renantis or its Stakeholders, that (i) have occurred, or (ii) may reasonably be expected to have occurred, or (iii) are very likely to occur, and which constitute or are likely to constitute a breach (or inducement of a breach) of:

- applicable national or international laws and other regulations, including EU acts (or national acts that constitute implementation of EU acts) <sup>(2)</sup>;
- orders of Public control, supervisory and/or regulatory Authorities;
- values and principles set forth in the Group Code of Ethics;
- Internal Policies and Procedures of Renantis Group companies, and in particular the Renantis Anti-Corruption Policy;
- the organizational and management models adopted by Group companies, where applicable <sup>(3)</sup>;

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<sup>(1)</sup> For Group companies in the European Union, this procedure implements national regulations implementing the EU Directive 2019/1937 on the “protection of persons who report breaches of Union law”.

<sup>(2)</sup> This category includes offences relating to: public procurement; financial services, products and 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; personal data protection; and the security of computer networks and systems. This category also includes acts or omissions relating to: free movement of goods, persons, services and capital; competition; state aid; corporate taxes.

<sup>(3)</sup> These are the Organisational and Management Models or the Manuales de prevención y detección de delitos adopted respectively by the Italian companies of the Group pursuant to Legislative Decree No. 231/2001 and by the Spanish companies of the Group pursuant to Ley Orgánica 10/1995 Código Penal.

- other provisions otherwise identified as relevant by the national whistleblowing regulations applicable from time to time.

The following reports are *excluded* from the scope of this procedure:

- o commercial communications, such as commercial complaints;
- o claims or demands related to a purely personal interest of the sender, unless they are related or referable to one of the violations listed above.

In general, Renantis encourages its employees to resolve any labor disputes, whenever possible, through dialogue, including informal dialogue, with their colleagues and/or their direct supervisor.

**Addressee(s):** natural persons who have directly or indirectly obtained information about Breaches, including, but not limited to:

- employees (including former employees, candidates under selection and/or interns), collaborators, agents, members of corporate bodies and shareholders of the Group;
- employees, collaborators, members of corporate bodies and shareholders of customers, suppliers, business partners, developers and co-developers, lenders of the Group;
- members of local communities and members of civil society organizations (e.g., NGOs);
- in general, all Group Stakeholders and external parties that have relations with the Group.

**Whistleblowing Platform** (or the **Platform**): IT platform accessible through the Renantis Group's intranet portal and website at the link [www.renantis.com/whistleblowing](http://www.renantis.com/whistleblowing) ([www.renantis.com/it/denuncia-di-irregolarita/](http://www.renantis.com/it/denuncia-di-irregolarita/) on the Italian website). Access to this platform is in "no-log" mode to prevent the identification of the Whistleblower, thus allowing the management of Reports even if they are submitted anonymously.

**Whistleblower:** any Addressee who submits a Report.

**Reported Person:** the alleged author of the Breach subject of the Report.

**Facilitator(s):** natural person(s) who assist a Whistleblower in the reporting procedure, connected to the latter through a working relationship.

**Report Manager:** the person in charge of managing the Report received, according to this procedure.

**Stakeholder(s):** the person(s) who have an interest in the activities of an organization or company, influence its decisions, or are affected by them.

### 3. Reporting Management Process

#### 3.1. Roles and responsibilities

The role of Report Manager is assigned to the head of the Internal Audit structure of Renantis S.p.A.. The Report Manager will treat the Reports received in a confidential manner, using appropriate verification methods to protect the Whistleblower, if the Whistleblower has provided personal information, as well as the identity and integrity of the Reported Person(s).

If the Report concerns or involves the head of the Internal Audit structure or components of that structure, the Reports are handled by the Legal & Corporate Affairs function of Renantis S.p.A., in the person of the General Counsel as Report Manager.

### 3.2. Internal reporting channels

A Whistleblower may submit a Report through the following internal channels <sup>(4)</sup> provided by the Group:

- a) in writing, with the possibility to make Reports also anonymously,
  - (i) preferably through the Group **Whistleblowing Platform** available on the corporate intranet portal and the Renantis Group website [www.renantis.com/whistleblowing](http://www.renantis.com/whistleblowing) ([www.renantis.com/it/denuncia-di-irregolarita/](http://www.renantis.com/it/denuncia-di-irregolarita/) on the Italian website);
  - (ii) if the Report concerns or involves the head or components of the Internal Audit structure of Renantis S.p.A., by **ordinary mail** addressed directly to the attention of the General Counsel: Renantis S.p.A., Legal & Corporate Affairs, Viale Monza n. 259 - 20126, Milan (MI), Italy (with the words "*confidential*" on the outside).
- b) orally, at the express request of the Whistleblower, through an **in-person meeting** (physical or virtual) with the Report Manager, to be scheduled within a reasonable period of time after the request. With the consent of the Whistleblower, the meeting will be documented either by recording it on a device suitable for storage and playback, or by taking minutes, which the Whistleblower may review, correct and confirm by signing.

All listed channels adopted by Renantis are designed and operated in a secure manner, to prevent access to information by unauthorized persons and to ensure that the identity of the Whistleblower and other persons involved in the Report remains confidential.

Anyone who receives a Report that falls within the scope of this procedure outside of the designated channels, for whatever reason and by whatever means, must:

- i) ensure the confidentiality of the information received, with the obligation not to disclose the identity of the Whistleblower or any other person mentioned in the Report, or any information that would allow them to be identified, directly or indirectly;
- ii) instruct the Whistleblower to follow the procedure set forth in this operating instructions for submitting the Report;
- iii) in any event, forward him/herself the Report received as soon as possible, through the channels established by this procedure;
- iv) refrain from undertaking any independent initiative for analysis and/or in-depth assessment.

Failure to maintain confidentiality constitutes a serious breach of this procedure and may result in disciplinary actions.

### 3.3. Transmission of Reports

The Whistleblowing Platform provides the Whistleblower with a guided path structured by a specific questionnaire designed to facilitate an accurate and circumstantial description of the facts that are the subject of the Report. During the whistleblowing process, the Whistleblower has the option of disclosing personal information or remaining anonymous.

Once the Report is submitted, the Whistleblower will immediately receive a 16-digit key-code through which he/she can subsequently access the Platform to monitor the status of his/her Report. Using this key-code, the Whistleblower will be able – while remaining anonymous – to engage in a dialog with the Report Manager through a dedicated chat, in order to respond to any possible

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<sup>(4)</sup> The internal channels adopted by Renantis are managed in compliance with the national regulations applicable from time to time to the various Group companies.

requests for clarification, provide additional information and attach documents.

Renantis undertakes to provide the Whistleblower, via the Platform, with feedback on the action that has been taken – or intended to be taken – on the Report within 3 (three) months of receipt of the Report. Such feedback may take the form of a notification of the following: preliminary communication (where the analysis is still ongoing); dismissed; initiation of an internal investigation; actions taken to address the issue raised; or referral to an appropriate authority for further investigation. Please note that Renantis will only be able to provide feedback to the Whistleblower in the above terms if the Report is received via the Whistleblowing Platform or through an in-person meeting with the Report Manager.

### 3.4. Content of the Report

Addressees who become aware of Breaches are encouraged to report facts, events, and circumstances relating to the Breaches promptly, in good faith, and provided they have reasonable grounds to believe that such information is true. Reports based on mere rumors or generic hearsay will not be considered.

Reports should be as detailed as possible in order to allow effective verification. If possible and when known to the Whistleblower, the Report should include:

- a detailed description of the events that occurred (including date and place) and how the Whistleblower became aware of them;
- the name(s) and role(s) of the Reported Person(s) or information to identify him/her/them;
- the name(s) and role(s) of any other parties who may report on the events that are the subject of the Report;
- any documents or other evidence that may substantiate the reported events.

### 3.5. Preliminary review

All Reports received are subject to a preliminary review by the Report Manager to understand whether such Reports contain the necessary information to initiate follow-up activities.

As part of the preliminary review, the Report Manager may – without compromising the confidentiality of the Whistleblower's identity and the content of the Report – call upon the support of other Renantis Group structures, according to their specific competencies.

Upon completion of the preliminary review, the Report Manager will archive irrelevant Reports, i.e. those that do not provide a sufficiently detailed picture based on the information provided by the Reporting Officer, as well as those that are manifestly unfounded.

Reports are archived by the Report Manager and the archiving is accounted for in the periodic reporting described below. Five years after the archiving date, such Reports will be deleted, anonymized, or aggregated.

### 3.6. In-depth investigation and outcomes

If the preliminary review has determined that the Report is sufficiently substantiated to be the subject of further in-depth activity, the Report Manager shall:

- carry out specific assessment activities, involving the corporate structures that are the subject of the Report and making use of:
  - the resources of its structure, with a view to launching special audit activities, to be activated in accordance with the procedures laid down by the Group's governance;
  - other company structures according to specific competencies;
  - external consultants, where necessary.
- interrupt the investigation activities if, as a result of them, it emerges that the Report is

- unfounded;
- if the Report proves to be well-founded:
    - inform the Managing Director and the Board of Auditors, if any, of the Renantis Group company(ies) involved;
    - inform supervisory/control bodies, if any, if the reported facts have even a potential impact under local supervisory/control regulations <sup>(5)</sup>;
    - inform the company's Financial Reporting Officer;
    - inform the Renantis Audit Committee, if the reported facts involve a violation of the Code of Ethics and/or the Group Anti-Corruption Policy;
    - inform the Risk Management structure if the reported facts could potentially affect the Group's risk profile;
    - inform the Legal & Corporate Affairs structure to assess, in consultation with other corporate structures involved, whether legal action should be taken to protect the interests of the Renantis Group;
    - inform the HR & Organisation structure to assess, if the Report involves Renantis Group employees, the application of the disciplinary system;
    - drawing up an Action Plan, shared with the corporate structures involved, in order to reduce to an acceptable level the deficiencies in the internal control system that gave rise to the situation reported, and monitoring its implementation;
  - in the event that the Report is not only unfounded but also made with the intent to harm/defame the Reported Person:
    - inform the HR & Organisation structure to assess, if the reporter, if known, is an employee of the Renantis Group, the possible application of the disciplinary system;
    - inform the Legal & Corporate Affairs department to assess, if the reporter, if known, is external to the Renantis Group, whether legal action should be taken to protect the interests of the Renantis Group.

Through the Whistleblowing Platform, the Whistleblower will receive information on the outcome of the review and investigation activities carried out in relation to his/her Report.

Reports that are found to be unfounded as a result of the reviews are archived by the Report Manager, included in the periodic reporting described below and deleted after five years from the date of archiving.

### 3.7. Periodic Reporting

On a quarterly basis, the Report Manager informs the corporate structures involved in the management of the Report, as well as the Boards of Statutory Auditors, the supervisory/control bodies envisaged by local regulations (where present) and the Audit Committee of Renantis S.p.A., according to their competence with respect to the content of the Report, about the Reports received and the actions taken.

### 3.8. Archiving

All documentation related to the Report as well as to the review and assessment activities performed on the Report shall be archived by the Report Manager in accordance with the timelines and procedures established by locally applicable data protection regulations, ensuring that the

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<sup>(5)</sup> Including the Supervisory Board of the Italian company involved in the Report, if the reported facts have an impact, even if only potential, pursuant to the Italian Legislative Decree 231/2001, or the Órgano de Cumplimiento of the Spanish company involved in the Report, if the reported facts have an impact, even if only potential, pursuant to the Spanish Ley Orgánica.

confidentiality protections set forth in paragraphs 4 and 5 below are maintained also during archiving.

### 3.9. External reporting channels and public disclosure

Although the Whistleblower is encouraged to make its Reports through the internal channels described above, Renantis acknowledges that the Whistleblower has the right – to the extent and in the manner permitted by local law <sup>(6)</sup> – to make Reports to the competent national authorities, bodies or institutions, under certain conditions (so-called **external reporting**).

**Public disclosure** of Breaches consists of making information on Breaches available to the public through the press, electronic media or media capable of reaching a large number of people. This method of reporting may only be used – as a residual option to internal and external reporting channels – under the conditions and to the extent permitted by the applicable local law.

## 4. Whistleblower's Protection

The protections set out below apply not only to the Whistleblower, but also to the following persons:

- i. to the Facilitator(s);
- ii. to persons in the same employment context as the Whistleblower and who are related to him/her by a stable emotional or family relationship up to the fourth degree;
- iii. co-workers of the Whistleblower, who work in the same work environment as him/her and who have a regular and current relationship with him/her;
- iv. to entities owned by the Whistleblower, or for he/she works, as well as entities operating in the same work environment as him/her.

### 4.1. Confidentiality

In encouraging the Addressees to promptly report any Breach, Renantis guarantees the confidentiality of each Report and of the information contained therein, including the identity of the Whistleblower, the Reported Person(s) and any other person involved. This protection applies not only to the names of such persons, but also to all the elements of the Report from which their identification can be inferred, even indirectly.

The identity of such persons will not be disclosed to anyone other than the Report Manager, except in the following cases:

- a) the aforementioned persons have given their express consent or their identity has been intentionally disclosed as part of a public disclosure;
- b) disclosure is required by local law (e.g. criminal, tax and/or administrative investigations or regulatory inspections).

Breach of the duty of confidentiality to protect the Whistleblower and others involved in the Report (subject to the exceptions above) is a source of disciplinary liability.

### 4.2. Prohibition of retaliation

Renantis does not tolerate any form of threat, retaliation <sup>(7)</sup> Renantis will not tolerate any form of threat, retaliation or discrimination – attempted or actual – against Whistleblowers and anyone who has assisted in the investigation to prove the validity of the Report for reasons related to the Report.

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<sup>(6)</sup> A non-exhaustive list of national bodies competent to receive external reports can be found in **Annex 1**.

<sup>(7)</sup> Retaliatory measures include, by way of example, dismissal, suspension, disciplinary action, change of job or location and/or any other type of intimidation linked - directly and/or indirectly - to the Report.

Protection from retaliation is also guaranteed to an anonymous Whistleblower who believes he/she has suffered retaliation and is subsequently identified.

The person who considers that he/she has suffered a retaliatory act as a consequence of the Report may inform his/her hierarchical superior, the head of the HR & Organisation department or the head of the Internal Audit department of Renantis S.p.A.

Renantis undertakes to eliminate, where possible, or in any event to compensate for the effects of any retaliation against the above-mentioned persons. Renantis reserves the right to take appropriate disciplinary and/or legal action against anyone who commits – or threatens to commit – acts of retaliation against the above-mentioned persons, without prejudice to the right of the parties concerned to protect themselves legally in the event of any criminal or civil liability arising from the falsity of what has been declared or reported.

It is the responsibility of the Whistleblower – even anonymous – to make Reports in good faith. The protection of the Whistleblower is guaranteed if the Report was made in the reasonable belief that the facts reported were true. Conversely, if a judgement, even if not final at first instance, establishes criminal liability for defamation or libel, or civil liability for having reported false information with willful intent or gross negligence, the protection against retaliation will not apply and the Whistleblower will be subject to disciplinary sanctions.

Renantis may take the most appropriate disciplinary and/or legal action, to the extent permitted by local law, in order to protect its rights, property and image, against anyone who, in bad faith, has made false, unfounded or opportunistic Reports and/or with the sole purpose of defaming, slandering or harming the Reported Person or other parties involved in the report.

## 5. Reported Person's Protection

Renantis guarantees the confidentiality of the identity of the Reported Person and protects the Reported Person from Reports that turn out to be unfounded, i.e. based on untrue factual circumstances that could damage the reputation and/or the professional career of the same.

If the Reported Person becomes aware of any proceedings against him/her, he/she has the right to be heard and to defend him/herself in relation to the Report. If the Reported Person requests access to the documents related to the Report, the Report Manager may grant the request provided that this does not prejudice the proper conduct of the investigation and the confidentiality of the Whistleblower.

The Report Manager is in any case obliged to keep the identity of the Reported Person confidential, except in the following cases:

- the identity of the Reported Person must be disclosed due to a legal obligation (e.g. in the case of criminal investigations);
- facts are revealed in the Report that, although unrelated to the Group, make it necessary to report to the judicial authorities (e.g. terrorism, espionage, attacks, etc.).

Breach of the obligation of confidentiality to protect the Reported Person (subject to the exceptions mentioned above) is a source of disciplinary liability.

## 6. Dissemination

Renantis undertakes to communicate this procedure to the entire organisation and to disseminate it via the intranet and the company website in a separate, easily identifiable and accessible section.



## ANNEX 1: External reporting channels

<b>Nazione</b>	<b>Ente istituzionale</b>	<b>Link per informazioni</b>
<b>Italia</b>	Autorità Nazionale Anticorruzione ("ANAC")	<a href="https://www.anticorruzione.it/-/whistleblowing">https://www.anticorruzione.it/-/whistleblowing</a>
<b>Spagna</b>	Autoridad Independiente de Protección del Informante	<a href="https://www.antifraucv.es">https://www.antifraucv.es</a>
<b>Francia</b>	Défenseur des droits	<a href="https://www.defenseurdesdroits.fr/fr">https://www.defenseurdesdroits.fr/fr</a>
<b>Finlandia</b>	Valtioneuvoston Oikeuskansleri	<a href="https://oikeuskansleri.fi/en/whistleblower-protection">https://oikeuskansleri.fi/en/whistleblower-protection</a>
<b>Paesi Bassi</b>	Dutch Whistleblowers Authority (Huis voor Klokkeluiders)	<a href="https://www.huisvoorklokkeluiders.nl/">https://www.huisvoorklokkeluiders.nl/</a>
<b>Portogallo</b>	Mecanismo Nacional Anticorrupção	<a href="https://mec-anticorruptao.pt/">https://mec-anticorruptao.pt/</a>
<b>Polonia</b>	Państwowa Inspekcja Pracy	<a href="https://www.pip.gov.pl/">https://www.pip.gov.pl/</a>
<b>Svezia</b>	Integritetsskyddsmyndigheten	<a href="https://www.imy.se/privatperson/utfora-arenden/visselblasning/">https://www.imy.se/privatperson/utfora-arenden/visselblasning/</a>

## ANNEX 2: Protection of personal data in accordance with Italian Legislative Decree n. 196/2003 (Privacy Code) and the European General Data Protection Regulation n. 2016/679 (Privacy Regulation)

The information and any other personal data collected in connection with the Report will be processed - including in the context of the Whistleblowing Platform - in compliance with Italian Legislative Decree n. 196/2003 as amended and supplemented (“**Privacy Code**”) and, upon its applicability, the European General Data Protection Regulation n. 2016/679 (the “**Privacy Regulation**”) as well as any other applicable rule on the processing of personal data, including Italian Legislative Decree no. 24/2023. In particular, the processing of personal data will be carried out in respect of the fundamental rights and freedoms as well as the dignity of the Data Subjects, with particular reference to confidentiality and the right to protection of personal data.

The Company and the companies of the Renantis Group guarantee that the data they receive for the purposes of this Operational Instruction for the Management of Reports will be processed lawfully and limited to the needs of this Operational Instruction.

The processing of data, in accordance with the above principles and purposes, is carried out:

- a. adequately informing the Data Subjects in advance as per the disclosure in Annex 4 below, as an integral and substantial part of this Operational Instruction for the Management of Reports (Whistleblowing);
- b. taking appropriate security measures to preserve the data from unauthorized, unlawful, or improper access or use contrary to the purposes of this Operating Instruction;
- c. guaranteeing the absolute confidentiality of the Data Subjects, to this end, in particular:
  - i. no information may be given to the Reported Person that could lead to the Whistleblower’s identity, including, of course, the Whistleblower’s name, if given, unless it is determined that the Whistleblower made a false statement with the intent to harm the Reported Person;
  - ii. third parties who may be involved in connection with the Report should only be informed that their personal data are being processed in connection with a Report if there is no risk that the disclosure of this information will compromise the ability to effectively verify the merits of the Report.

## ANNEX 3: Information pursuant to the European General Data Protection Regulation n. 2016/679 (GDPR)

The companies listed under Annex 4 below act as joint controllers pursuant to art. 26 of the Privacy Regulation (hereinafter, the “**Companies**”).

The Companies provide the following information on the processing of personal data of Whistleblowers, Reported Persons and other involved third parties (hereinafter collectively referred to as “**Data Subjects**”) in connection with the management of whistleblowing regulated by this Operational Instruction for the Management of Reports.

### 1. Processed Data

The processing pursuant to this information relates to personal data of the Data Subjects provided directly by Data Subjects or collected in the course of the activities related to the handling of Reports (“**Whistleblowing**”). In particular, such data will be processed in the event of a non-anonymous report or in the event that the Data Subjects is the subject of a report (collectively defined as the “**Data**”).

The Data may include not only common data such as first name, surname, age and/or job title of the Data Subjects, but also, where applicable, special categories of personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, data concerning health, sex life or sexual orientation of the data subjects, as well as judicial data, provided that they are strictly relevant and necessary for the processing of the Reports, in accordance with the principles of proportionality and necessity.

In any case, personal data that are manifestly not useful for the processing of a specific Report shall not be collected or, if accidentally collected, shall be deleted immediately.

### 2. Purposes of the Data processing and mandatory provision of the Data

The personal data of the Data Subjects are processed for the purposes related to the management of Reports as outlined in the Operational Instruction Management of Reports, including the purposes of ascertaining the facts that are the subject of the reports, the proper conduct of internal investigations and the adoption of consequent measures, and to fulfill the obligations required by law.

The legal basis for the processing of the Data is the need to comply with a legal obligation to which the controller is subject, as well as the controller's legitimate interest in compliance with the company's policies and the organizational and management models adopted by the Companies, where applicable. The processing of Data, which may include special categories of data, will be carried out only if, depending on the circumstances, it concerns personal data of the Data Subjects that have been made manifestly public by the Data Subjects, or if it is necessary to establish, exercise or defend a right of the controller.

The processing of the Data is **mandatory** in order to pursue the purposes related to the handling of Reports. Without prejudice to the Whistleblowing’s right to remain anonymous, failure to provide the Data will not allow a report to be made and acted upon.

### 3. Method and logic of processing

The processing of Data will preferably be carried out with the aid of automated instruments (e.g. electronic procedures and instruments) or manually (e.g. on paper); in both cases, the processing will be carried out with logics appropriate to the above-mentioned purposes and, in any case, in such a way as to guarantee the security and confidentiality of the Data.

### 4. Authorized persons

Personal data are processed by the person in charge of the Internal Audit structure of Renantis S.p.A., as well as, if necessary, by the Internal Audit, HR & Organization and Legal & Corporate Affairs structures of Renantis S.p.A. as authorized persons.

### 5. Categories of recipients to whom the data may be disclosed as data controllers or who may become aware of the data in their capacity as data processors or authorized persons

The Data of the Data Subjects may be brought to the knowledge of the authorized persons by the Company and may also be communicated to third parties. In this case, the same subjects will be identified as autonomous data controllers or will be designated as data processors or authorized persons, in accordance with the provisions in force regarding the protection of personal data. In any case, Renantis S.p.A. will provide the data processors or authorized persons with adequate operating instructions, with particular reference to the adoption of minimum security measures, in order to be able to guarantee the confidentiality and security of the Data.

The above subjects are included in the following categories:

- a) consultants (including, but not limited to, appraisers, legal or tax advisors, accounting firms, auditing firms);
- b) companies responsible for personnel administration and management, storage of personal data of employees, including personal data of terminated employees;
- c) companies in charge of the development and/or operation of information systems;
- d) service providers (including, but not limited to, the Whistleblowing Platform provider, IT service providers);
- e) institutions and/or public authorities, judicial authority, police forces;
- f) Supervisory Bodies of the Company or Renantis Group Companies.

In any event, the identity of the Whistleblower (or anyone mentioned or involved in a Report) and any information from which his or her identity may be inferred, directly or indirectly, will not be disclosed to anyone outside of the Report Manager, without the explicit consent of the person concerned or, where this is not required, subject to the limitations and appropriate protections provided by applicable law.

### 6. Data Subjects' rights

The Data Subjects, at any time and free of charge, may request:

- confirmation as to whether or not his/her personal data are being processed and, if so, access to such Data and information regarding such processing, in accordance with article 15 of the Privacy Regulation (right of access);
- the rectification and correction of inaccurate personal data or the completion of incomplete personal data, including by providing a supplementary explanation, as provided for in Article 16 of the Privacy Regulation (right of rectification)
- where applicable, the deletion of the data itself, if one of the grounds provided for in Article 17 of the Privacy Regulation (right of cancellation) is present;
- to restrict the processing of his/her personal data for any of the reasons provided for in Article

- 18 of the Privacy Regulation (right to restrict);
- to object, where applicable, on grounds relating to his or her particular situation, to the processing of personal data concerning him or her, in accordance with Article 21 of the Privacy Regulation (right to object).

In any event, the exercise of the above-mentioned rights may be delayed, limited or excluded by means of a reasoned communication sent to the Data Subject without delay, unless the communication itself would jeopardize the purpose of the limitation, for the time and within the limits that this constitutes a necessary and proportionate measure, taking into account the fundamental rights and legitimate interests of the Data Subject, in order to protect the confidentiality of the identity of the Whistleblower.

Without prejudice to any judicial remedy, the Data Subject shall have the right to lodge a complaint with the supervisory authority of the Member State in which he/she has his/her habitual residence or place of work or where the alleged breach has occurred, if the conditions are met and if he/she considers that the processing concerning him or her has been carried out in breach of data protection law.

Relevant requests may be submitted in writing to the controller at the following e-mail address [internal.audit@renantis.com](mailto:internal.audit@renantis.com).

#### 7. Data storage

Personal data will be kept for no longer than is necessary for the purposes for which they were collected and processed, and in any case for no longer than five years from the date of the Report, following the completion of the verification and in-depth investigation activities conducted, except in cases where judicial and/or disciplinary action is taken against the Reported Person or against the Whistleblower who has made malicious, false or defamatory statements; in such cases, personal data may be kept until the final conclusion of the judicial and/or disciplinary proceedings.

At the end of the retention period, the data will be deleted, anonymized or aggregated.

#### 8. Data transfer abroad

Data may be freely transferred outside the national territory to countries within the European Union and the European Economic Area ("EEA"). The possible transfer of the Data Subject's Data to foreign countries, also outside the European Union and the EEA, and in particular to those indicated in the Renantis Group Charter available on the website [www.renantis.com](http://www.renantis.com) and [www.vectorenrenewables.com](http://www.vectorenrenewables.com), may take place when necessary to pursue the purposes of the processing or, for example, if the Data controller decides to locate its servers or corporate databases outside the European Union or to use entities established abroad for outsourcing services. Such transfers will in any case be carried out in compliance with the appropriate guarantees provided by the applicable legislation and in accordance with the provisions of articles 44 et seq. of the Privacy Regulation.

#### 9. Amendments and updates

This information is effective as of the effective date. However, the Company may make changes and/or additions to this information, in particular as a result of regulatory changes. The text of the updated information will be published on the Company's intranet and on the website [www.renantis.com](http://www.renantis.com), and the changes and/or additions will be communicated to Data Subjects, if possible, through the Whistleblowing Platform.

## ANNEX 4: Joint Controllers pursuant to the European General Data Protection Regulation n. 2016/679 (GDPR)

- Renantis S.p.A. - Milano (MI) Corso Italia 3, Italia
- Actelios Solar S.p.A. - Santa Caterina Villarmosa (CL) Via Michele Capra 24, Italia
- Ambiente 2000 S.r.l. - Milano (MI) Corso Italia 3, Italia
- Big Fish SPV S.r.l. - Milano (MI) Viale Monza 259, Italia
- Iron SPV S.r.l. - Milano (MI) Viale Monza 259, Italia
- Ecosesto S.p.A. - Rende (CS) Località Canello Magdaloni, Italia
- Eolica Petralia S.r.l. - Milano (MI) Viale Monza 259, Italia
- Eolica Sud S.r.l. - Davoli (CZ) Via Carlo Alberto Dalla Chiesa 3
- Eolo 3W Minervino Murge S.r.l. - Milano (MI) Viale Monza 259, Italia
- Geopower Sardegna S.r.l. - Milano (MI) Viale Monza 259, Italia
- Prima S.r.l. - Milano (MI) Viale Monza 259, Italia
- Solar Mesagne S.r.l. - Corato (BA) Strada Provinciale 231 Km 32,70, Italia
- Renantis Energy Trading S.r.l. - Milano (MI) Viale Monza 259, Italia
- Renantis Solutions S.r.l. - Milano (MI) Viale Monza 259, Italia
- Renantis Italia S.r.l. - Milano (MI) Corso Italia 3, Italia
- Kailia Energia S.r.l. - Milano (MI) Corso Italia 3, Italia
- Minervia Vento S.r.l. - Milano (MI) Corso Italia 3, Italia
- Tibula Energia S.r.l. - Milano (MI) Corso Italia 3, Italia
- Nora Ventu S.r.l. - Milano (MI) Corso Italia 3, Italia
- Odra Energia S.r.l. - Milano (MI) Corso Italia 3, Italia
- Renantis Sicilia S.r.l. - Milano (MI) Corso Italia 3, Italia
- Energy Team S.p.A. - Milano (MI) Corso Italia 3, Italia
- SAET S.p.A. - Selvazzano Dentro (PD) Via A. Moravia 8, Italia
- Italian Subholdco S.p.A. - Milano (MI) Corso Italia 3, Italia
- Carsolis S.r.l. - Milano (MI) Via Cino Del Duca 5, Italia
- Renantis Italia Produzione 2023 S.r.l. - Milano (MI) Viale Monza 259, Italia
- Renantis Netherlands B.V. - St.-Jacobsstraat 123-125, 3511 BP Utrecht, The Netherlands
- Renantis Finland Oy - Oy Bulevardi 1, 6th floor, 00100 Helsinki, Finland
- Greenwatt Mustalamminmäki Oy Ab - Rantalainen Palkkatilanportti 1 00240 Helsinki Finland
- Greenwatt Koiramäki Oy Ab - Rantalainen Palkkatilanportti 1 00240 Helsinki Finland
- Renantis France SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Esquennois Energie SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Parc Eolien des Cretes SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Parc Eolien du Fouy SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Parc Eolien d'Illois SARL - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- S.E.TY-RU SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- CEP Tramontane 1 SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Eol Team SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
- Ferme Eolienne de Noyales SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble

- Le Méridien
- Parc Eolien du Bois Ballay SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
  - Parc Eolien de Mazeray et de Bignay SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
  - Parc Eolien des Coudrays SAS - à Rennes (35.200) 103 A Avenue Henri Fréville Immeuble Le Méridien
  - Renantis Norway AS - Sørstrandsvegen, 6823 Sandane, 460 Gloppen, Norway
  - Elektrownie Wiatrowe Bonwind Lyszkowice Sp. z o.o. - ul. Perkalowa 16, Łódź, Poland
  - Parque Eolico La Carracha, S.L. - 26, Francisco de Vitoria Street, Zaragoza, Spain, 50008
  - Nuevos Parque Eolicos La Muela, A.I.E. - 26, Francisco de Vitoria Street, Zaragoza, Spain, 50008
  - Parque Eolico Plana de Jarreta, S.L. - 26, Francisco de Vitoria Street, Zaragoza, Spain, 50008
  - Eólica Cabezo San Roque, SAU - C/Serrano núm.27, 3º Dcha. 28001 Madrid
  - Energía Eólica de Castilla, S.L. - C/ Serrano núm. 27 4º Dcha. 28001 Madrid
  - Renantis España 1, S.L.U. - C/ Serrano núm. 27 4º Dcha. 28001 Madrid
  - Renantis España 2, S.L.U. - C/ Serrano núm. 27 4º Dcha. 28001 Madrid
  - Renantis España 3, S.L.U. - C/ Serrano núm. 27, 3º Dcha, 28001 Madrid
  - Desafío Solar, S.L.U. - C/ Serrano núm. 27 3º Dcha. 28001 Madrid
  - Premier SPV 17 SL - C/Osca, n. 1, Planta 4, oficina 6,7,8, Polígono Industrial Plaza, 50197 Zaragoza
  - Ardemer ITG SL - Polígono Industrial La Estación, Calle Estación del Norte, 6, Despacho 39, 44500, Andorra (Teruel)
  - Parque Eolico El Herrero SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Parque Eolico El Umbral SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Parque Eolico La Pera SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Parque Eolico Porqueros SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Parque Eolico Ucedo SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Parque Eolico Veldedo SL - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Renantis Operation Spain, S.L. - Calle Serrano 27, 3º derecha, 28001 Madrid
  - Brattmyrliden Vind AB - c/o Genetor Coworking Lokgatan 11 G 211 20 Malmö
  - Åliden Vind AB - c/o Genetor Coworking Lokgatan 11 G 211 20 Malmö
  - Renantis Sweden AB - c/o Genetor Coworking Lokgatan 11 G 211 20 Malmö
  - Assel Valley Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
  - Auchrobert Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
  - Ben Aketil Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
  - Renantis UK Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
  - West Browncastle Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
  - Boyndie Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
  - Cambrian Wind Energy Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
  - Earlsburn Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch,

- Inverness, IV3 8GY
- Kilbraur Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Millennium Wind Energy Limited - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Renantis Energy Trading UK Ltd - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Naturalis Energy Developments Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Renantis Offshore HoldCo 1 Ld - Beaully House Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Renantis Offshore HoldCo 2 Ld - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Mynydd Fforch Dwm Wind Energy 2021 Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Strath Tirry Wind Energy 2021 Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Earlsburn Wind FARM Extension 2021 Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Stromar Offshore Wind Farm, Ltd - 1st Floor 26 Frederick Street, Edinburgh, United Kingdom, EH2 2JR
- Bellrock Offshore Wind Farm, Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Broadshore Offshore Wind Farm, Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Renantis Energy Scotland Holdco 1 Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Renantis Energy Scotland Holdco 2 Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Knockkippen Wind Energy Limited - Third Floor, 10 Lower Grosvenor Place, SW1W 0EN London, England
- Sinclair Offshore Wind Farm, Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Longhaven Offshore Wind Farm Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Scaraben Offshore Wind Farm Ltd - Beaully House, Dochfour Business Centre, Dochgarroch, Inverness, IV3 8GY
- Vector Cuatro, SLU - C/Serrano núm.27, 3º dcha. 28001 Madrid
- Vector Renewables Japan KK - Hanai Building 5F, 1-2-9 Shibakoen, Minato-ku, Tokyo (Japan)
- Vector Renewables México SA de CV - Avenida Paseo de Reforma, Edificio 300, piso 17, oficina 1717, Col. Juárez, Delegación Cuauhtémoc, CP 06600, México
- Vector Renewables UK Ltd - Third Floor, 10 Lower Grosvenor Place, London, England, SW1W 0EN
- Vector Cuatro Chile S.p.A. - Calle los Militares, núm. 5001, Depto:1101, Comuna: Las Condes, Ciudad: Santiago, Rol: 607-794, Chile
- Vector Renewables Australia Pty Ltd - Level 11, 1 Margaret Street Sydney NSW 2000 Australia
- Vector Renewables Italia S.r.l. – Milano (MI) Viale Monza 259, Italia



- Vector Renewables France, Sarl - 5 Rue Jean Macé 35700 Rennes, France
- VC Renewables AB - Sodra Vallgatan 5 211 40 Malmo, Sweden
- Windfor S.r.l. - Corso Venezia 16, 20121 Milano, Italia
- Renantis North America, Inc. - 1209 Orange Street, Wilmington, Delaware 19801
- IS 42 Holdings, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- NC 42, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- NC 42 Solar, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- NC 42 Energy, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Innovative Solar 42, LLC - 160 Mine Lake Ct., Suite 200 Raleigh North Carolina 27615
- Middleton Power, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Middleton Power Generation, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- HG Solar Development, LLC - 80 State Street, Albany, New York, 12207-2543
- DLP MA Holdings, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- SPME Holdings 2015, LLC - Princeton South Corporate Ctr., Suite 160 100 Charles Ewing Blvd, Ewing, NJ 08628
- SPME Dartmouth Holdings, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Fisher Road Solar I, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Syncarpha Massachusetts, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Syncarpha Palmer, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Renantis North America Development and Management Services, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Novis Renewables, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Novis Renewables Holdings, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- EF NY CDG 001, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- EF NY CDG 002, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- EF NY CDG 003, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- EF NY CDG 007, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- EF NY CDG 009, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- EF NY CDG 011, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- TLS Holdco, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- WMC Solar Holdings, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Westmoreland County Solar Project, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- NOV RF Holdings, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- NOV RF Lessee, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Building Energy Holding U.S., LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Building Energy Development US, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Building Energy Holdco I, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Building Energy Asset Management, LLC - 251 Little Falls Drive, Wilmington, Delaware 19808
- Calypso Solar 1, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Odyssey Solar 1, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Penelope Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Ulysses Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Odyssey Solar 2, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Telemachus Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Argos Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Calypso Solar 3, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Odyssey Solar 3, LLC - 1209 Orange Street, Wilmington, Delaware 19801

- Daphne Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Apollo Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Artemis Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Laertes Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Building Energy Wind Iowa, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Green Cyclones, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Leonardo Wind 1, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Michelangelo Wind 1, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Michelangelo Wind 3, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Michelangelo Wind 4, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Optimum Wind 3, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Optimum Wind 4, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Optimum Wind 5, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Optimum Wind 6, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Optimum Wind 7, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Venus Wind 3, LLC - 3311 100th st. #42456 Des Moines, IA 50323
- Annapolis Solar Park, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Andromeda Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Cassiopea Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- Perseus Solar, LLC - 1209 Orange Street, Wilmington, Delaware 19801
- NRH Project Holdco, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Nov NY53 Holdings, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Nov NY53 Lessee, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Huisache Solar, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Webb PV Holdings, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- PK Solar, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Muddy Creek Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- King County Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Drunkards Wash Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Emery Bull Creek Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Hanks Crossing Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808
- Turner Creek Energy, LLC - 251 Little Falls Drive, Wilmington Delaware 19808