

PRIVACY NOTICE PROVIDED PURSUANT TO ARTICLE 13 OF REGULATION (EU) 2016/679 ON THE PROCESSING OF PERSONAL DATA OF PERSONS REPORTING WRONGDOING (“WHISTLEBLOWING”)

This Privacy Notice is provided by **SOP S.r.l. Società Benefit** in relation to the processing of personal data carried out by the Company through its dedicated channel for reporting violations, unlawful conduct or irregularities, commonly referred to as “Whistleblowing”.

Where a report is submitted by a person who has an employment or collaboration relationship with the Company, this Privacy Notice shall be understood as supplementing, and not replacing, the privacy notice provided to personnel for the purposes of managing the employment relationship.

Who are we and how do we process your personal data?

SOP S.r.l. Società Benefit, with registered office at Via Parco Alto Milanese, 1, 21052 Busto Arsizio (VA), Italy (hereinafter the “Data Controller” or the “Controller”), safeguards the confidentiality of your personal data and ensures that such data are afforded the necessary protection against any event that may put them at risk of a breach.

To this end, the Controller implements appropriate technical and organisational measures concerning the collection and use of personal data and the exercise of the rights granted to you under applicable legislation. Accordingly, the Controller ensures that the regulations and procedures adopted for the protection of personal data are updated whenever necessary, and in any event whenever legislative or organisational changes may affect the processing of your personal data.

What are the legal bases for processing?

The Controller processes personal data on the following legal basis:

- **Compliance with legal obligations:** management of the Whistleblowing procedure in accordance with Law No. 179 of 30 November 2017, entitled “Provisions for the protection of persons reporting crimes or irregularities of which they become aware in the context of a public or private employment relationship”.

What are the purposes of the processing?

Your personal data will be processed for the following purposes:

1. To ensure the proper and complete management of the Whistleblowing procedure in accordance with the applicable legislation in force.
2. To carry out the necessary investigative activities aimed at verifying the validity of the reported facts and adopting any consequent measures.
3. To protect the rights of the Data Controller in legal proceedings.

4. To respond to a request from a judicial authority or another equivalent authority.

How are the data collected and processed?

The Controller collects and/or receives the information you provide by submitting it through the channel available at **<https://anonymousemail.me>** or by contacting the Supervisory Body (*Organismo di Vigilanza* or “OdV”) at **odv.pasqualefederico@gmail.com**, as indicated in the relevant instructions and on the Company's website.

The information collected includes:

- Personal details of the reporting person (first name and surname).
- Identification details of the reporting person (tax identification number).
- Personal details of the person or persons being reported (first name and surname).

What happens if you do not provide the data?

Providing the reporting person's personal data is mandatory when submitting an “identified report”. If you refuse to provide such data in an “identified report”, the Controller will be unable to follow up on the report you have submitted. Providing the reporting person's personal data is optional when submitting an “anonymous report”.

To Whom May Your Personal Data Be Disclosed?

The personal data collected may primarily be disclosed to third parties and/or recipients whose activities are necessary for carrying out the tasks involved in managing the report, as well as for complying with specific legal obligations.

In particular, the data may be disclosed to:

- a) The *Whistleblowing* Officer appointed by the Data Controller;
- b) The company appointed to manage the platform, acting as an external Data Processor pursuant to and for the purposes of Article 28 of the GDPR;
- c) External consultants (e.g. law firms) who may be involved in the investigation of the report;
- d) Company departments involved in receiving, examining and assessing reports;
- e) The person(s) responsible for the department(s) concerned by the report;
- f) Organisational roles entrusted with carrying out investigations into the report, where their knowledge of the information is essential for understanding the reported facts and/or conducting the relevant investigative and/or handling activities;
- g) Public institutions and/or authorities, judicial authorities, law enforcement agencies and investigative agencies;
- h) The Supervisory Body (*Organismo di Vigilanza* or “OdV”).

Your personal data will, under no circumstances, be disseminated or disclosed to parties other than those identified above.

Where Will Your Data Be Transferred to?

The Data Controller does not transfer your personal data abroad to third countries.

How and for How Long Will Your Data Be Stored?

Your personal data are processed using digital tools and systems made available to individuals acting under the authority of the Data Controller who have been duly authorised and trained for this purpose. Such individuals are permitted to access your personal data only to the extent and within the limits necessary to carry out the processing activities relating to you.

The Data Controller, including through individuals authorised to process personal data, periodically verifies that:

- The technical and organisational security measures relating to the tools used to process your data remain effective, in good working order and regularly updated.
- Your data are not collected, processed, stored or retained for longer than necessary.
- Your data are stored with appropriate safeguards to ensure their integrity and authenticity and to ensure that they are used for the purposes of the processing activities actually carried out.
- Your data are retained for the period necessary to complete the activities relating to the management of the report you have submitted and, in particular, for no longer than the period established in advance.

In particular, the personal data collected are retained for a period not exceeding ten years from the date on which the report is received, as well as for the entire period necessary to conduct any proceedings arising from the handling of the report (disciplinary, criminal or accounting proceedings).

Retention for a longer period is permitted where required in connection with requests from public authorities or the Italian Data Protection Authority (*Garante per la protezione dei dati personali*). Personal data, including special categories of personal data, may also be retained for a longer period, subject to the applicable limitation period for the relevant rights, where necessary for the exercise of the right of defence in the event of disputes.

What Are Your Rights?

Subject to the purposes and limitations established for the processing of your personal data, you are entitled to the following rights, which enable you to maintain control over your data:

- Right of access; right to rectification; to erasure; to restriction of processing; to object to processing; to data portability.

Your rights are guaranteed without any charges or special formalities for submitting a request to exercise them, and the exercise of such rights is generally free of charge. You are entitled to:

- Obtain a copy, including in electronic format, of the personal data to which your request for access relates. Should you request additional copies, the Data Controller may charge a reasonable fee to cover administrative costs.
- Obtain the erasure of your personal data, the restriction of processing, or the updating and rectification of your personal data, and request that third parties/recipients to whom your data have been disclosed also comply with your request, unless overriding legitimate grounds prevail over those on which your request is based.
- Receive all relevant information regarding the actions taken in response to the exercise of your rights without undue delay and, in any event, within one month of your request, subject to a justified extension of up to two additional months, of which you must be duly informed.

Pursuant to Article 2-*undecies* of the Italian Personal Data Protection Code (*Codice Privacy*), implementing Article 23 of the GDPR, you are hereby informed that the above rights may not be exercised by data subjects, either by submitting a request to the Data Controller or by lodging a complaint pursuant to Article 77 of the GDPR, where the exercise of such rights could result in actual and concrete prejudice to the confidentiality of the reporting person's identity.

In particular, the exercise of such rights:

- Shall be carried out in accordance with the applicable laws and regulations governing the relevant sector, including Legislative Decree No. 231/2001, as amended by Law No. 179/2017.
- May be delayed, restricted or excluded by means of a reasoned notice provided to the data subject without undue delay, unless such notice could compromise the purpose of the restriction. This may be done for the period and to the extent that such measures are necessary and proportionate, taking into account the data subject's fundamental rights and legitimate interests, in order to safeguard the confidentiality of the reporting person's identity.
- In such cases, the data subject may also exercise their rights through the Italian Data Protection Authority (*Garante per la protezione dei dati personali*), in accordance with the procedures set out in Article 160 of the Italian Personal Data Protection Code. In such circumstances, the Authority shall inform the data

subject that it has carried out all the necessary checks or conducted a review, and shall also inform the data subject of their right to seek judicial redress.

For any further information, or to submit a request, you may contact the Data Controller at:

Email: **privacy@sopfarm.com**

Certified email (PEC): **sop@certimpresa.it**

To Whom May You Submit a Complaint?

Without prejudice to any other administrative or judicial remedies available to you, you may lodge a complaint with the competent supervisory authority, namely the Italian Data Protection Authority (*Garante per la protezione dei dati personali*).