

PRIVACY NOTICE – WHISTLEBLOWING

Pursuant to Regulation (EU) 2016/679 on the protection of personal data (“**GDPR**”) and any other applicable national and/or European legislation concerning the protection of personal data, COIMA SGR S.p.A., with registered office at Piazza Gae Aulenti 12, 20154 Milan, in its capacity as data controller (the “**Company**” or the “**Controller**”), hereby informs you that your personal data will be processed in compliance with the above-mentioned legislation and with the Whistleblowing Procedure available through the relevant link on the company intranet.

This notice is displayed and made readily accessible in the workplace as it is published through the relevant link.

1. Purpose and Legal Basis of the Processing

In your capacity as a reporting person (or whistleblower), reported person or other protected individual, your personal data (e.g. identification and contact details, where the reporting person decides not to remain anonymous, data relating to the employment relationship, the role performed, as well as information characterising the report, including information concerning other persons involved in or mentioned in the report) will be processed for the following purposes:

a. To enable the reporting person to submit a report (through the platform made available by the Controller, ordinary mail or a direct meeting), including anonymously, and to carry out the subsequent verification activities pursuant to Legislative Decree No. 24/2023, which implemented Directive (EU) 2019/1937 in Italy. Such processing is necessary for compliance with legal obligations arising from laws, regulations, other applicable national or European provisions, and measures issued by authorities legally empowered to do so (Article 6(1)(c) GDPR). Therefore, failure to provide the data (except for identifying information relating to the reporting person, the provision of which is voluntary since anonymous reports may also be submitted) may result in the impossibility of handling the report and, in the case of anonymous reports, ensuring appropriate protections for the reporting person.

b. Management of disputes in the event of breaches, claims, legal proceedings and/or settlements and, more generally, protection of the rights of the Controller and its personnel. Such processing is necessary for the purposes of pursuing the aforementioned legitimate interests of the Company (Article 6(1)(f) GDPR). Therefore, failure to provide the data (except for identifying information relating to the reporting person, the provision of which is voluntary since anonymous reports

may also be submitted) may result in the impossibility of handling the report and, in the case of anonymous reports, ensuring appropriate protections for the reporting person.

Furthermore, where included in the report and to the extent that such information is strictly necessary for the reporting process, the Company may also process so-called **special categories of personal data** solely for the purpose of carrying out obligations and exercising specific rights of the Controller or the data subject in the field of employment law, social security and social protection, insofar as authorised by Union or Member State law, or by a collective agreement under Member State law, and subject to appropriate safeguards for the fundamental rights and interests of the data subject (Article 9(2)(b) GDPR), or for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity (Article 9(2)(f) GDPR), as well as personal data relating to criminal convictions and offences pursuant to Article 10 GDPR.

2. Retention of Personal Data

Reports and the related documentation (including any recordings where a direct meeting is used for reporting purposes and the reporting person authorises the recording) will be retained, in accordance with the principle of data minimisation, for the period necessary to process the report and, in any event, no longer than five (5) years from the date on which the final outcome of the reporting procedure is communicated, in compliance with the confidentiality obligations provided for under applicable legislation, except where specific needs arise relating to the defence or protection of rights and/or legitimate interests of the Controller or third parties, including in the event of complaints, disputes or pre-litigation matters. At the end of the retention period, the documentation will be deleted.

Within the reports archive, personal data that are manifestly not relevant to the processing of a specific report will not be collected or, if inadvertently collected, will be deleted without undue delay.

3. Recipients of Personal Data

Any personal data contained in reports will be collected, processed and managed by the Whistleblowing Officer appointed by the Controller within the Compliance Department (or by the Board of Statutory Auditors where reports concern personnel of the Compliance Department), as well as by any individuals involved, in various capacities, in the proper implementation of the Whistleblowing Procedure and authorised to process the data (e.g. members of the Supervisory Body in

relation to reports that may have implications under Legislative Decree No. 231/2001).

Such individuals will be specifically designated by the Controller, which will also provide adequate instructions regarding the methods and purposes of the processing and ensure that they are subject to confidentiality and secrecy obligations.

By virtue of its central role within the Controller's compliance framework, the Supervisory Body will be promptly informed of the receipt of any new report potentially relevant under the Controller's Organisation, Management and Control Model adopted pursuant to Legislative Decree No. 231/2001.

Within the limits established by Legislative Decree No. 24/2023, and where necessary for the pursuit of the processing purposes, the Controller may disclose the personal data collected to third parties belonging to the following categories:

1. Competent authorities (e.g. ANAC and judicial authorities);
2. The provider of the online reporting platform;
3. Companies, individuals, associations or professional firms providing assistance, consultancy or services to the Company.

The entities belonging to the above categories will process the data either as independent data controllers or as data processors duly appointed by the Controller. The list of entities to which the data have been or may be disclosed can be requested from the Company using the contact details provided in this notice.

Personal data are generally not transferred by the Company outside the European Economic Area ("EEA"). Should it exceptionally become necessary to transfer personal data outside the EEA, such transfer will take place in compliance with the safeguards provided for under Chapter V of the GDPR to ensure that personal data are afforded a level of protection substantially equivalent to that guaranteed within the EEA.

4. Rights of the Data Subject

Please note that, in the cases expressly provided for by the GDPR, you may exercise the following rights:

- to obtain confirmation as to whether personal data concerning you are being processed and, where that is the case, access to information regarding such processing;

- to request the rectification of inaccurate or incomplete personal data;
- to request the erasure of personal data from the Controller;
- to request the restriction of processing;
- to object, in whole or in part, on legitimate grounds, to the processing of personal data concerning you. In the event of an objection, the Controller will refrain from further processing such personal data unless it demonstrates compelling legitimate grounds for the processing which override your interests, rights and freedoms, or for the establishment, exercise or defence of legal claims;
- to receive personal data concerning you in a structured, commonly used and machine-readable format or to have those data transmitted directly to another controller, where technically feasible (the so-called **right to data portability**).

The above rights may be exercised by sending a request to the Company at **privacy@coimasgr.com**.

Finally, if you believe that the processing of the data provided infringes applicable personal data protection legislation, you have the right to lodge a complaint with the Italian Data Protection Authority (**Garante per la Protezione dei Dati Personali**) at www.garanteprivacy.it.

Last updated: 22 May 2026.