



*Unieuro S.P.A. - Registered office in Forlì, Palazzo Hercolani, Via Piero Maroncelli, 10
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WHISTLEBLOWING PORTAL
Frequently Asked Questions



1. Who can report a violation on the Whistleblowing portal?

Employees, self-employed persons, partnership holders who provide goods or services or perform works for the benefit of Unieuro, freelancers and consultants, volunteers and interns, paid and unpaid, shareholders and persons with administrative, management, control, supervisory or representative functions. Persons whose employment relationship has ended may also report if the report concerns incidents that occurred during the course of the relationship and candidates for employment who acquired the information about violations during the selection process or at other stages of pre-contract negotiations.

It should be noted that the Whistleblowing portal is to be used exclusively by individuals defined as whistleblowers under the regulations and for the purposes indicated; therefore, reports from subjects other than the above category (e.g., customers), including those related to product operation, legal warranty, withdrawal, etc., with reference to products or services offered by Unieuro must be sent by following the instructions on the page of the website <https://www.unieuro.it/online/assistenza-clienti> dedicated to Customer Support or by going to a Unieuro store. For any privacy-related requests, on the other hand, it is necessary to consult the [Richieste privacy \(unieuro.it\)](#).

2. What can be reported?

All those behaviors, acts or omissions that consist of:

- violations of national and European provisions that consist of offenses relating to the following areas: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation 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 security of networks and information systems;
- violations of European provisions consisting of (i) harm to the financial interests of the Union; (ii) concerning the internal market; and (iii) acts and conduct that frustrate the object or purpose of the provisions of Union acts in the above-mentioned areas (e.g., violations of Union competition and state aid rules may be reported);
- violations of national provisions consisting of: i) administrative, accounting, civil or criminal offenses; ii) illegal conduct relevant under Legislative Decree 231/2001 or violations of organizational and management models (Organizational Model of Unieuro S.p.A. can be consulted through this link: [Unieuro 231 General-Part 2020 clean.pdf \(unieurospa.com\)](#)); while Code of Ethics of Unieuro S.p.A. can be consulted through this link: [Unieuro Code-of-Ethics.pdf \(unieurospa.com\)](#)).

In any case, as clarified by the Guidelines approved by the National Anti-Corruption Authority in Resolution No. 311 of 12 July 2023, Legislative Decree No. 24/2023 establishes that the subject of a report, public disclosure or whistleblowing is not only violations that have already taken place, but



also violations not yet committed that the whistleblower reasonably believes could occur on the basis of concrete and provable elements.

3. What cannot be reported?

Complaints, claims or requests related to a personal interest of the reporter or the one who has filed a complaint with the judicial or accounting authorities, which pertain exclusively to their individual work relationships, or inherent to their work relationships with hierarchically subordinate figures, cannot be reported (for example, complaints related to work shifts cannot be reported; while, mobbing or sexual harassment conduct can be reported as it integrates criminal offenses).

Violations of specific national or European Union provisions on: a) classified information; b) forensic and medical professional secrecy; and c) secrecy of court deliberations may also not be reported.

4. Is it mandatory to identify yourself in order to enter a report?

No, it is not mandatory and it is not necessary to provide your details. However, in the event that the report does not contain sufficiently circumstantiated elements and the reporter does not respond to requests for clarification communicated through the portal's internal messaging system, the lack of the reporter's references could limit the possibility of asking for further details useful for further investigation of the reported facts.

5. What reporting channels can be used?

Reports can be made using the Whistleblowing Portal made available to potential reporters. Access to the Portal can be made through two alternative ways to each other: i) by registration, for users who intend to make a report by releasing their identifying data (first name, last name, e-mail to get confirmation of registration to the portal); ii) without registration, for users who do not intend to release any of their identifying data or who intend to release identifying data but without registering. Unieuro suggests reporting with registration (where the identifying data of the registered reporter are turned into a Unique Identification Code) or reporting without registration, not releasing own identifying data.

Through the portal it is possible to release the report in written form, in oral form, or finally it is possible to ask to meet with the person in charge of the reporting channel. The link can be found on Unieuro's institutional website.

The reporter will also have the opportunity to make a request for a direct meeting with the reporting facility.

6. How can I report a violation orally?

Oral reporting is done through the recording of a voice message, which must be sufficiently circumstantial, i.e., it must contain the information that is essential to be able to ascertain the validity of the report (e.g., location, subjects involved, description of the facts, time frame). If the



recording of the voice message is made through the portal, the reporter must follow certain instructions, such as allowing access to the microphone of the electronic device from which it is being made. In the case of a message recorded in the platform, a voice editing system can be used in order to prevent recognition of the reporter and ensure anonymity.

The possibility is also given to upload a previously recorded audio file to the portal as an attachment to a written report. In this case, the portal's internal voice editing system cannot be applied to the prerecorded audio.

7. What does it mean that "the report must be made in good faith"?

Reporting in "good faith" means reporting made without the intention of benefiting oneself or a third party or causing unfair harm to the reported person (e.g., reporting made solely for the purpose of discrediting the reported person is not in good faith)..

8. What does it mean that "the report must be substantiated"?

In order to be sufficiently circumstantiated, the report must provide useful elements in sufficient detail to enable the necessary verifications to assess the substantiation of the facts and the related responsibilities, e.g., the description of the fact being reported must be clear and complete, the reference period must be specified, the author(s) of the facts must be identifiable, and any documents supporting what has been illustrated must be attached where possible.

9. In the event that a whistleblower receives information about a violation from a third party, what should he or she do?

The whistleblower must promptly enter the report of violations of which he or she has become aware, including through third parties, on the Whistleblowing Portal, specifying the manner in which he or she has become aware of the fact.

10. Who reviews and investigates the reports?

The Company's Internal Audit Director is in charge of verifying whether the reports are well-founded and making decisions on their handling.

If, on the other hand, the subject of the report also involves the Internal Audit Director, the reporter must transmit the report directly and exclusively to the Legal Director, following the procedure defined directly on the IT platform that can be reached through a link on Unieuro's institutional website. In this case, the Legal Director will proceed independently in carrying out the necessary in-depth investigations.

11. What is the Unique Identification Code?

The Unique Identification Code is an alphanumeric code that uniquely identifies the report and is issued in order to substantiate its receipt by the Company. The code is automatically produced by



the Portal at the end of the entry of a report and allows the reporter to track the processing status of their report over time by logging back into the portal and typing in that code.

In order to keep the identity of the reporter confidential, this code is the only way to track the processing status of the report and exchange any messages with the channel manager, even if the reporter has provided his or her references.

It is therefore important for the reporter to retain it.

12. What happens if the reporter does not respond to the request for further information received from the Function conducting the procedure?

In the event that the person handling the report needs additional information and, despite the request for clarification highlighted on the portal, the reporter does not provide the useful information requested, then the Internal Audit Director or the Legal Director may file the procedure due to insufficient elements of assessment, after a reasonable period of time (max 3 months and 7 days from the entry).

13. Is it possible to consult the processing status of a report?

Yes, after the report is entered, the reporter can check its processing status at any time by clicking on the appropriate link on the portal and typing in the Unique Identification Code.

14. What are the processing statuses of the report?

The report will follow the following processing status:

- Intake: the report has been correctly entered by the reporter;
- Preliminary analysis: verification of the admissibility of the report by the persons in charge according to the Company Policy is in progress;
- Processing: the verification activity of the reported facts is in progress;
- Closed: the investigation has concluded and the report has been filed.

In any case, the report is acknowledged within 3 (three) months from the date of the notice of receipt or, in the absence of such a notice, from the date of expiration of the period of 7 (seven) days from the submission of the report.

15. Is it possible to attach documentation to the report?

It is always possible to attach documentation directly on the IT platform that can be reached through a link on Unieuro's institutional website.

16. What are the safeguards against retaliation in favor of the reporter?

Retaliation is defined as any behavior, even if only attempted or threatened, put in place because of the report and which causes or may cause the reporter, directly or indirectly, unfair harm.



The legislature has provided protection against retaliation carried out to the detriment of the whistleblower (e.g., dismissal, demotion in rank, change of duties, change of place of work, reduction of salary, change of working hours, adoption of disciplinary measures or other sanction, discrimination or otherwise unfavorable treatment, damage, including to the person's reputation, early termination or cancellation of the contract for the provision of goods or services, etc.).

Measures to protect against possible retaliation apply to the reporter and other protected persons¹ when the following conditions are met: i) at the time of the report or report to the judicial or accounting authorities or public disclosure, the reporting or whistleblowing person had reasonable grounds to believe that the information about the reported, publicly disclosed or reported violations was true and fell within the range of those that may be the subject of a report; ii) the report or public disclosure was made in compliance with the provisions of the law and Unieuro's Whistleblowing Policy.

17. How are the reporter's personal data and privacy protected?

Unieuro constantly strives to protect the privacy of those who decide to provide their own or third parties' personal data or information.

The reporter, should he or she choose not to reveal his or her identity, could in no way be identified by company personnel. In fact, access to the platform is bound by the "no log" policy, under which: (i) in cases where access is made from a device not connected to the company's network, Unieuro's information systems are unable to identify the point of access to the portal (IP address); (ii) in cases where, on the other hand, access is made through a device connected to the company's network (monitored by Unieuro for legitimate purposes of protecting its information assets), Unieuro reserves the right to implement technical and organizational solutions to prevent tracing the user making the report. .

After the report has been transmitted, whether it is made with registration or without registration to the Portal, the reporter is assigned an identification code that allows him/her: 1) if he/she registers or makes an anonymous report, not to be identified even by the parties deputized to take charge of and examine the reports; 2) in any case, even if (while not registering) he/she enters his/her identification data, to easily check the progress of his/her report. In any case, the individuals appointed to take charge of and examine the reports have been expressly authorized by Unieuro and may not communicate and disclose the information and personal data they come into

¹ Persons deserving protection, even if they are not whistleblowers, are: (i) facilitators (natural persons who assist the reporter in the reporting process, operating within the same work context and whose assistance must be kept confidential); (ii) persons in the same work context as the reporting person, the person who made a complaint to the judicial or accounting authority or made a public disclosure and who are related to them by a stable emotional or kinship link within the fourth degree; (iii) co-workers of the reporting person or the person who made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the reporting person or the person who made a complaint to the judicial or accounting authority or made a public disclosure, and who have a usual and current relationship with the said person; (iv) entities owned by the reporting person or the person who made a complaint to the judicial or accounting authority or made a public disclosure or for which the said persons work, as well as entities that work in the same work environment as the said persons.



possession of outside the cases provided for in the Whistleblowing Policy and in these FAQs published on Unieuro's institutional website.

18. What is it and when can an external report be made?

An external report is defined as the communication, written or oral, of information about violations, submitted through the reporting channel activated by the National Anticorruption Authority (ANAC). Unieuro's Policy does not regulate this type of reporting. According to the regulations, the reporter may use the ANAC channel if one of the following conditions is met:

- there is no provision for the mandatory activation of the internal reporting channel within the work environment of the reporter, or this channel, even if mandatory, is not active or, even if activated, does not comply with the provisions of Legislative Decree No. 24 of 2023;
- the reporter has already made an internal report and it has not been followed up;
- the reporter has well-founded reason to believe that, if he or she made an internal report, it would not be effectively followed up or could result in the risk of retaliation;
- the reporter has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

19. Is it possible for the reporter to publicly disclose his or her report?

Public disclosure means putting information about violations in the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people.

A reporter who makes a public disclosure benefits from the protection regime governed by Legislative Decree no. 24 of 2023 if, at the time of the public disclosure, one of the following conditions is met: (i) the reporting person has previously made an internal and external report or has made an external report directly, under the conditions and in the manner provided for in the regulations, and the report has not been followed up or acknowledged within the terms of the law; (ii) the reporting person has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest; (iii) the reporting person has well-founded reason to believe that the external report may pose a risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation.