

Tunnelpro is committed to preventing and acting promptly on events that may undermine its values and vision. For this reason, Tunnelpro has established a whistleblowing web portal to encourage and guide the reporting of any inappropriate / unlawful conduct or violation of the so-called "Compliance Program" of the company and to guarantee a fair, impartial, prompt and confidential evaluation of potential claims by our employees, interns, subcontractors, suppliers and consultants. The Compliance Program consists of the Code of Ethics, the Anti-Corruption Guidelines, the Human Rights Guidelines, and any other policy in compliance with local legislation that may be adopted by Group companies located abroad.

What to Report

Whistleblowing reports should specifically concern alleged breaches to Tunnelpro's Compliance Program, to its internal procedures or illegal conduct pursuant to the legislation in force.

Commercial claims or reports of events/facts subject to ongoing judicial or administrative proceedings monitored by Tunnelpro's Legal Department are excluded from the scope of this policy.

Should the nature of the report fall outside the scope of this policy, a more relevant Tunnelpro policy or process, where available, will be indicated by the recipient of the report.

How to make a Report

Reports must be made in writing and include a detailed description of the alleged breaches/violations, using the guided procedure available on the company web portal at the following link:

- [Ghella.com/whistleblowing](https://ghella.com/whistleblowing)

Alternatively, printed reports can be sent to the following postal address:

- **Tunnelpro S.r.l. Via Poma, 4 | 00195 | Rome | Italy**

Reports, both sent via the web portal or by post, shall be addressed to, **Ghella's Supervisory Body** (Organismo di Vigilanza), mother company of Tunnelpro.

In addition to the web portal, reports of alleged violations of the Tunnelpro's Compliance Program can be sent to the Supervisory Body of Ghella S.p.A. using the standard e-mail address: odvghella@ghella.com.

Minor concerns may be resolved, without the need for a formal report, by talking directly to the person whose conduct is causing concern or with one's line manager or alternatively with QHSE & Compliance Manager.

Handling and analysis of reports

The Supervisory Body (Organismo di Vigilanza- OdV) is formally responsible for receiving and handling Whistleblowing reports and have the duty to ensure appropriate follow-up.

Each report will be considered carefully by the Supervisory Body who will conduct an accurate analysis. This will be confidential and will be aimed to obtain information by the departments concerned and/or by other individuals involved.

Should a report not contain sufficient details, the Supervisory Body may request additional information from the whistleblower. In order to keep track of communications, ensure transparency and facilitate a formal assessment, written communication is to be preferred throughout the process.

The analysis and investigation phases will be addressed and processed within 90 days, unless the nature of the reported issue requires additional time.

The Supervisory Body will keep reporting the whistleblower informed on the progress of their claim. In particular, it will be notified when the claim has been duly processed and when the investigation has been concluded. Where possible, Tunnelpro will provide feedback to the whistleblower on the outcome of investigation. It should be noted, however, that it may not be possible to give detailed information regarding the actions taken by Tunnelpro when this may infringe legal duties, including the privacy and data protection rights of the persons involved or trade secrets or confidentiality undertakings previously accepted by the Tunnelpro.

All reports must be recorded and all attached documents, including those produced or acquired during the analysis phase, will be appropriately filed. In the unlikely event of all available internal reporting channels failing to provide a reasonable or efficient remedy to the reported breach, as a last resort, a good faith report to the police or state prosecutors may represent an alternative potential option to report a breach. Appropriate counselling is advised before taking such step.

All recipients of reports mentioned in this policy have the duty to treat sensitive information such as personal data in line with the General Data Protection Regulation (GDPR) and Data Protection Laws.

Whistleblower protection and disciplinary measures

Reports and the information contained within them, as well as the identity of the individuals submitting the report (if this has been shared), will be treated confidentially. The identity of the whistleblower will not be revealed without their prior written consent, unless required otherwise by law.

It is also acceptable to report anonymously, with no disclosure of personal data. It should be noted, however, that this choice may make the resolution of the reported issue more complex, in cases when additional information may be needed from the whistleblower for a successful investigation.

Tunnelpro is committed to fully protect whistleblowers from repercussions or any form of disadvantage or discrimination at the workplace linked to or resulting from submitting a report. Whistleblowers reporting internally a concern in good faith will not be prosecuted and no action will be taken against them in cases when the information provided cannot be proven or becomes irrelevant or insufficient to address the report. If additional relevant information emerges after a report is made, the whistleblower is encouraged to report this to Tunnelpro immediately, regardless of whether this information supports or invalidates the original report.

Tunnelpro will also take appropriate disciplinary measures in case of bad faith reports, violation of the internal procedure system or relevant applicable laws, and/or for carrying out threats or retaliation against individuals submitting reports.

Disciplinary measures will be proportionate to the extent and severity of the misconduct ascertained and may go as far as termination of employment.

This Policy is communicated to our employees as part of the mandatory induction process and it is available to all stakeholders via the Company's website and intranet.

It is reviewed annually during the Management System Reviews.



Paolo Bernardini
CEO
09 November 2022