

# MIRAMIS

	Nome e Cognome	Funzione
Redazione	Nicola De Lecce	Privacy Officer
Verifica	Fabiana Ciofi	People Experience Director
Approvazione	Stefano Cuoco	CEO
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Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 1 a 7

# MIRAMIS

## Sommario

WHISTLEBLOWING POLICY .....	2
INTRODUCTION AND LEGAL REFERENCES.....	2
1. APPLICABLE LEGISLATION.....	2
2. PURPOSE OF THE DOCUMENT.....	3
3. SCOPE OF APPLICATION.....	3
3.2 What types of violations can be reported? .....	3
4. INTERNAL REPORTING CHANNELS.....	4
5. MANAGEMENT OF REPORTS .....	4
6. PRINCIPLES AND PROTECTIONS FOR THE WHISTLEBLOWER .....	5
7. DISCIPLINARY CONSEQUENCES .....	5
8. PERSONAL DATA PROCESSING .....	5
9. EXTERNAL REPORTING CHANNELS .....	6

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 2 a 7

# MIRAMIS

## WHISTLEBLOWING POLICY

### INTRODUCTION AND LEGAL REFERENCES

Revision No. 02 – 30 October 2025

#### 1. APPLICABLE LEGISLATION

Legislative Decree No. 24/2023, implementing Directive (EU) 2019/1937, sets out the rules for the protection of persons who report breaches (so-called “whistleblowing”).

This document outlines the procedures for reporting breaches and the safeguards granted to whistleblowers.

Additional legal references:

- Regulation (EU) 2016/679 (GDPR) and the Italian Privacy Code (Legislative Decree No. 196/2003 as amended by Legislative Decree No. 101/2018), governing the processing of personal data.

#### 2. PURPOSE OF THE DOCUMENT

This procedure describes how ERQOLE HOSPITALITY S.r.l. manages reports of breaches.

The document provides information on internal and external reporting channels and on how to submit a report to the judicial authorities or other competent authorities.

#### 3. SCOPE OF APPLICATION

##### 3.1 Who may report (Whistleblowers)

Reports may be submitted by:

- Employees (permanent, fixed-term, part-time, full-time, etc.);
- Self-employed workers and collaborators;
- Trainees, interns and volunteers;
- Directors, officers, shareholders and other persons performing corporate functions;
- Suppliers, freelancers and consultants working with the Company.

Persons whose relationship with the Company is ongoing, prospective (e.g. during recruitment) or terminated may also report, provided the information on the breach was acquired within the work-related context.

pag. 3

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 3 a 7

# MIRAMIS

## 3.2 Reportable breaches

This Procedure applies, with the protections provided for under Legislative Decree 24/2023, to breaches identified in a work-related context falling within one or more of the following categories:

a) unlawful acts or omissions affecting the public interest or the integrity of the entity and falling within the scope of EU or national provisions concerning: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product and transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data; security of network and information systems.

b) acts or omissions affecting the financial interests of the European Union.

c) acts or omissions relating to the internal market, including breaches of competition and State aid rules and corporate tax rules, as well as acts or conduct undermining the object or purpose of EU provisions in the above sectors.

d) for entities adopting an organisational, management and control model pursuant to Legislative Decree 231/2001: unlawful conduct relevant under Legislative Decree 231/2001 or breaches of the Model and related protocols.

Breaches not yet committed but reasonably suspected on the basis of well-founded and specific circumstances may also be reported.

Reports that do not fall within the above categories may be managed through the Company's dedicated HR channels, without prejudice to the application of whistleblowing protections where the facts qualify as a "breach" under Legislative Decree 24/2023.

### Exclusions

As a general rule, the following do not constitute "breaches":

- personal or employment disputes not related to the matters listed above;
- rumours or unsubstantiated information lacking factual basis.

Reports concerning discrimination, harassment, bullying, gender equality or other HR matters are handled through dedicated HR/compliance channels, unless the facts objectively fall within the scope described above.

## 3.3 How to submit a report

Reports must be clear, detailed and include:

1. a detailed description of the breach, including date, place and context;

pag. 4

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 4 a 7

# MIRAMIS

2. the person(s) responsible, including role or position;
3. any supporting information (documents, evidence, etc.).

Reports may be submitted anonymously, provided they contain sufficient information to enable proper assessment.

Reports must not contain:

- insults or personal attacks (which may be referred to competent functions for evaluation, including disciplinary action);
- vague or unsubstantiated allegations.

## 4. INTERNAL REPORTING CHANNELS

Reports may be submitted through the following channels:

1. Online platform: via the *Valore 24 Whistleblowing* platform, available 24/7 at <https://www.miramis.com/>
2. Postal mail: by sending a written report using two sealed envelopes (one containing identifying data and ID copy, the other the report), both placed in a third sealed envelope marked “Confidential” and addressed to:  
*For the attention of the Reporting Manager – Confidential*  
ERQOLE HOSPITALITY S.r.l., Via Privata Cirio snc, 58018 Orbetello – Porto Ercole (GR), Italy.
3. Voice messages: via the voice messaging system integrated into the platform.
4. In-person meeting: upon request with the persons designated to manage reports.

## 5. MANAGEMENT OF REPORTS

1. Receipt and registration: all reports are recorded and acknowledged.
2. Preliminary assessment: each report is reviewed for admissibility and classified by severity.
3. Internal investigation: where necessary, appropriate checks are carried out.
4. Feedback to the whistleblower: feedback is provided where possible.
5. Closure: appropriate actions are taken and the report is closed.
6. Management reporting: periodic reporting is provided to senior management.
7. Data retention: all documentation is securely stored.

Acknowledgement of receipt is provided within 7 days.

Feedback is provided within 3 months from acknowledgement (or from expiry of the 7-day period if no acknowledgement was issued).

pag. 5

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 5 a 7

# MIRAMIS

Reports submitted to a party other than the Reporting Manager must be forwarded within 7 days. If the content does not qualify as a breach, it will be handled through the appropriate corporate channels while ensuring confidentiality.

## 6. PRINCIPLES AND PROTECTIONS FOR THE WHISTLEBLOWER

1. Confidentiality: information is treated as strictly confidential.
2. Prohibition of retaliation: whistleblowers and other protected persons (facilitators, colleagues, related entities) shall not suffer retaliation.
3. Reversal of burden of proof: once retaliation is alleged, the employer must prove it is unrelated to the report.
4. Limitation of liability: persons reporting in good faith, with reasonable grounds to believe the information true and within scope, incur no liability for disclosure, without prejudice to cases of wilful misconduct or gross negligence.
5. Support measures: the Company adopts measures to protect whistleblowers and ensure a safe working environment.

ANAC maintains a list of third-sector entities providing support measures, including free information, assistance and advice on reporting procedures, protection against retaliation, rights of involved persons and legal aid.

## 7. DISCIPLINARY CONSEQUENCES

Failure to comply with this Procedure may result in disciplinary measures as provided by applicable law and the relevant National Collective Labour Agreement, including for persons who:

- engage in retaliation, obstruct reporting or breach confidentiality;
- fail to carry out required verification and analysis activities.

## 8. PERSONAL DATA PROCESSING

Reports are processed in accordance with data protection legislation (GDPR and Italian Privacy Code).

Data are processed solely for purposes related to the handling of reports.

Reports and related documentation are retained for the time necessary to process the report and, in any case, no longer than five years from communication of the final outcome, unless judicial or disciplinary proceedings require longer retention.

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 6 a 7

# MIRAMIS

Appropriate technical (e.g. encryption) and organisational measures are implemented to ensure data security.

Access is limited to authorised personnel.

The Company acts as Data Controller.

## 9. EXTERNAL REPORTING CHANNELS

Where one of the following conditions applies, whistleblowers may submit an external report via ANAC channels:

- no internal channel is in place or it is inactive;
- the internal channel does not comply with legal requirements;
- no follow-up was given to an internal report;
- there are reasonable grounds to believe internal reporting would not be effective or may lead to retaliation;
- the breach poses an imminent or manifest danger to the public interest.

Public disclosure

Public disclosure is permitted only in specific cases, such as when:

- no feedback is received within statutory deadlines;
- there is an imminent danger or risk of irreversible harm;
- there are reasonable fears of retaliation or evidence concealment.

Reporting to judicial authorities

Protected persons may also report unlawful conduct directly to judicial authorities.

Publication of the Procedure

This Procedure is displayed at Company premises, published on [www.miramis.com](http://www.miramis.com), and made available on the corporate intranet.

Divisione	Autore	Procedura	Revisione	Del	Pag.
Compliance	De Lecce	<b>PROCEDURA WHISTLEBLOWING</b>	Rev. 02	30/10/2025	Pag. 7 a 7