



MATCH S.R.L.
Whistleblowing Policy

n.	Effective date	Subject
0	15.12.2023	Adoption of the document

Approved by the Legal Representative

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PURPOSE

The purpose of this policy is to identify and regulate the process of receiving, analyzing, and handling Reports made by anyone, even in anonymous or confidential form, according to methods aimed at protecting the confidentiality of the Whistleblower's identity.

SCOPE OF APPLICATION

This document applies to Match S.r.l. (hereinafter, also referred to as "the Company") and all its local units, and comes into effect from the date of approval by the Legal Representative.

RECIPIENTS

This policy is directed at:

- All employees of the Company, as well as those who are bound to it on the basis of an employment relationship regulated in compliance with Legislative Decree 81/2015 (for example, agency work, apprenticeship, intermittent work, etc.);
- Consultants and freelancers, in general, who carry out their work at the Company;
- volunteers and interns, paid and unpaid, who work at the Company;
- administrators, shareholders of the Company, and anyone exercising administrative, managerial, supervisory, surveillance or representation functions, even de facto, of the Company.

REFERENCES AND DEFINITIONS

In the context of the Whistleblowing Policy, reference is made to the following documentation:

- Organization, Management, and Control Model of Match S.r.l.;
- Code of Ethics of Match S.r.l.;
- Legislative Decree 231/2001 — Regulation concerning the administrative liability of legal persons, companies, and associations, including those without legal personality;
- Legislative Decree 179/2017 — Provisions for the protections of individuals reporting crimes or irregularities they have become aware of in the context of a public or private employment relationship;
- Legislative Decree 24/2023 — Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and laying down provisions for the protection of persons who report breaches of national legislation.

Furthermore, the following definitions are intended to clarify the meaning attributed to certain terms used:

- **Report:** written or oral communication concerning facts, acts, omissions, or behaviors constituting illegalities or irregularities, carried out in violation of national or European laws, regulations, measures of authorities, the Code of Ethics, the Organization, Management, and Control Model, and the internal regulations of the Company. Information concerning violations governed by the directives and regulations of the European Union and implementing provisions of Italian law that already ensure specific reporting procedures do not fall within the notion of Report.
- **Reporter or Whistleblower:** any person who directly or indirectly becomes aware of illegal behavior, irregularities, or violation of company procedures and makes the Report.
- **Reported:** individual to whom the behavior subject to Report is attributed.
- **Involved Person:** the natural or legal person mentioned in the Report to whom the aforementioned is attributed or in which they are implicated.
- **Facilitator:** the person who assists the Whistleblower in the reporting process, operating in the same work context, and whose assistance must be kept confidential.
- **Model 231:** Organization, Management, and Control Model adopted by the Company, pursuant to Article 6 of Legislative Decree 231/2001.
- **Supervisory Body (S.B.):** Company's Supervisory Body, referred to in Article 6 of Legislative Decree 231/2001, responsible for supervising the functioning and conformity of Model 231, as well as its updates.

SUBJECT AND CONTENT OF THE REPORT

The Report may concern conduct or behaviors, as well as non-compliances, omissions, and irregular conduct, of which knowledge has been acquired in the work context, or even mere suspicion that they have been — or are believed to be — carried out in violation of national and/or European laws and regulations, or internal rules, directly or indirectly involving Match S.r.l.

These include, for example:

1. Relevant conduct under Legislative Decree 231/2001, as well as acts of unfair competition, crimes against the company's assets, offenses related to public contracts, and violations of applicable regulations concerning the Company's activities;
2. Non-compliance with the Code of Ethics, Guidelines, Policies, internal regulatory documents, and, in any case, the general principles of behavior that inspire the Company's operations (for example, harassment and inappropriate behavior towards the company's personnel and those who operate on behalf of and for the company);
3. Violations of the Organization, Management, and Control Model pursuant to Legislative

Decree 231/2001 and the internal regulatory system of the Company.

The Report must be detailed and based on precise and consistent factual elements and, therefore, must contain the following elements:

- The personal details of the Whistleblower, in the event that the Reporting party chooses not to remain anonymous;
- A clear and complete description of the facts subject to Report;
- If known, the circumstances of time and place in which they were committed;
- If known, the personal details or other elements (such as the position and department in which the activity is carried out) that allow the identification of the individual(s) who committed the reported facts;
- Indication of any other individuals who can provide information about the reported facts;
- Indication of any documents that can confirm the validity of such facts;
- Any other information that can provide useful verification regarding the existence of the reported facts.

As a result, Reports based solely on mere rumors or unreliable hearsay will not be taken into consideration. In this perspective, it is appropriate for the aforementioned Report to be as detailed as possible and provide the maximum amount of information, in order to enable the Company to conduct the necessary verifications.

Anonymous Reports fall within the scope of this document only if they meet the aforementioned requirements.

Reports concerning disputes, claims, or requests related to the personal interest of the Reporter that exclusively concern the individual employment relationships are not allowed, including, for example, labor disputes or conflicts between colleagues.

MANAGEMENT OF THE REPORT

Considering that the Company intends to protect the confidentiality of the Whistleblower's identity, in accordance with the relevant regulations, it has decided to assign the management flow of Reports to the Supervisory Body (SB), endowed with its own competencies and technical knowledge and the autonomy requirements recognized to it, establishing suitable and specific internal channels for the transmission of communication.

In particular, Match S.r.l. has prepared and made available a dedicated institutional channel exclusively for the transmission of whistleblowing Reports, capable of ensuring the untraceability of the Whistleblower's login.

The platform in question allows sending Reports in written and oral form, and can be accessed, via PC or mobile device, at the following link:

<https://www.iubenda.com/whistleblowing-form/en-gb/d625aoad-8706-4199-9b51-24721337d7a2>

In practice, the Whistleblower has the possibility of making the Report by filling out an online form, and upon completion of the operation, a unique number is assigned to the case. Once the communication is transmitted, the Whistleblower receives a verification code, along with a message confirming the receipt of the communication.

The aforementioned code allows the Whistleblower to supplement the Report and monitor its status, as well as check for any requests for clarifications. The Company must:

- Within seven days from the receipt of the Report: confirm the receipt of the Report to the Whistleblower;
- Within three months from the confirmation of receipt: provide feedback to the Whistleblower.

In addition to this, the portal access page contains practical instructions on the correct use of the tool and the privacy policy.

In any case, additional channels are guaranteed, and, specifically,

- A mailing address to send a formal letter:

Match S.r.l.
Via Privata Grosio 10/10 – 20151 Milano
For the attention of: “Organismo di Vigilanza” with
the words: «Riservata Personale»

- Oral reporting is also allowed, upon request of the Whistleblower, through a direct meeting with the SB, to be requested using the aforementioned channels.

All Reports received through channels other than the web platform must still be reported on the aforementioned platform to align their management and ensure traceability.

ASSESSMENT PROCEDURE

Upon receipt of the Report, the SB takes charge of the Report for the relevant investigative assessments, issuing a notice of receipt of the Report to the Whistleblower within seven days from the date of receipt¹.

If the prerequisites are met, the SB initiates the investigation, maintaining communications with the Whistleblower and conducting the necessary inquiries: specifically, verifying the validity of the circumstances represented in the Report through any appropriate activities, including the hearing of any other individuals who can provide information about the reported facts, in compliance with the principle of impartiality, confidentiality, and protection of the Whistleblower's identity.

If the Report is submitted to a party other than the one identified and authorized for its management by the Company, the Report must be transmitted to the SB within seven days of its receipt, with simultaneous notification of the transmission to the reporting party.

The SB, based on an assessment of the facts subject to the Report, may decide, in cases of clear and manifest unfoundedness, to archive the Report without remarks or recommendations for correcting actions, while in cases of willful misconduct or gross negligence of the Whistleblower, to forward the information to the HR department for disciplinary proceedings against them if the Whistleblower is an employee of the Company.

If the Report is deemed to be unfounded based on the available evidence, the SB, upon concluding the investigation, formalizes its findings and related recommendations in specific reports to be shared with the relevant Functions, also for the adoption of subsequent measures, such as:

- HR department, for any disciplinary responsibility aspects;
- Relevant company Functions for corrective actions;
- Potentially the Judicial Authority for matters falling under its jurisdiction.

Upon completion of the investigation, the SB informs the Whistleblower of its findings through email communication or web platform within three months from the date of the notice of receipt or, in its absence, within three months from the expiration of the seven-day period from the submission of the Report.

These terms may be subject to extension only in cases where adequately justified circumstances exist.

The data and documents subject to the Report are retained, in accordance with the law, for the time necessary for the processing of the Report and in any case not exceeding five years from the date of communication of the final outcome of the reporting procedure.

¹ In the event of an anonymous Report, the acknowledgement of receipt will only be sent to individuals who have provided a contact channel.

The implementation of the recommendations and corrective actions indicated is the responsibility of the individual Functions appointed; the SB monitors the implementation of the recommendations, updating the Board of Directors and the Board of Statutory Auditors.

OTHER REPORTING CHANNELS

While the preference remains for the internal channel, it is specified that the Whistleblower may resort to the external reporting channel established at ANAC (<https://segnala.anticorruzione.it/form>) only if:

- Following a Report made through the internal channel of the Company, it did not lead to any action;
- The Whistleblower has reasonable grounds to believe that, if they were to make an internal Report, it would not be effectively followed up, or that the Report may result in the risk of retaliation;
- The Whistleblower has reasonable grounds to believe that the violation may pose an imminent or manifest danger to the public interest.

PROTECTION OF THE WHISTLEBLOWER

The Company commits to maintain the confidentiality of the Whistleblower's identity, as well as any other information or element of the Report from which the Whistleblower's identity can be directly or indirectly inferred.

Confidentiality protection extends to the Facilitator and the Involved Person, as well as to the Whistleblower's colleagues who operate in the same work environment with whom there is a regular and current relationship.

Except where required by law, the Whistleblower's identity can only be disclosed with the Whistleblower's explicit consent.

In cases where disclosing the Whistleblower's identity is essential for the defense of the individual accused of disciplinary misconduct or the Involved Person, the Company, in addition to seeking the Whistleblower's express consent, must provide the Whistleblower with a written communication stating the reasons for such disclosure.

The Company does not tolerate and prejudicial consequences against the Whistleblower and commits to protecting the Whistleblower from any retaliatory or discriminatory acts, even if only attempted or threatened, carried out as a direct or indirect consequence of the Report made.

The aforementioned protection applies only if the Whistleblower, at the time of the report, had reasonable grounds to believe that the reported information was true and fell within the scope defined by the Legislator.

Subject to specific limitations of liability provided by law, the protection provided against

retaliation does not apply in the event of a judicial finding, even at a non-final first-instance level, holding the Whistleblower criminally liable for libel or defamation for reporting false information with willful intent or gross negligence, or in the event of civil liability for the same reason.

In cases of suspected discrimination or retaliation against the Whistleblower related to the Report, or misuse of reporting tool by the Whistleblower, the Company will impose disciplinary sanctions. Discriminatory measures against individuals making Reports may be reported to ANAC for appropriate measures within its jurisdiction.

DISSEMINATION

This policy is subject to dissemination to the entire Company population, through various means, including dedicated training sessions and by publication on the institutional website <https://matchsrl.it/en/whistleblowing> as well as on digital notice boards and workplace locations within the Company.

SANCTIONING SYSTEM

An effective Whistleblowing system must provide sanctions against both the Whistleblower, in case of abuse of the Reporting tool, and against the Reported individuals if the reported misconduct is proven, as well as against those who breach the Whistleblower's confidentiality protection.

Failure to comply with this Policy by Company employees is subject to disciplinary evaluation by the HR department, in accordance with the provisions of the relevant National Collective Labor Agreement.