



DORNA WSBK ORGANIZATION S.R.L.

PROCEDURE FOR THE MANAGEMENT OF REPORTS 'WHISTLEBLOWING'

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1. PREMISES

Dorna WSBK Organization S.r.l. (hereinafter also referred to as the 'Company') has adopted an internal communication channel, in order to make reports of actual or suspected violations without fear of suffering retaliation and with the utmost respect for the protections provided to the reporter.

By means of the Legislative Decree No. 24/2023, published in the Official Gazette on 15/03/2023, EU Directive 2019/1937 on 'the protection of persons who report breaches of Union law' was transposed into Italian law.

To this end, the Company has updated its internal reporting channel in accordance with the provisions of the new legislation, ensuring compliance with all necessary legal requirements.

The Company also adopts an Organisation, Management and Control Model pursuant to Legislative Decree 231/01 (MOG 231), therefore the internal reporting channel is provided for within the Model. This procedure is to be understood as an Annex to Model 231.

2. NORMATIVE

- ⇒ Directive 1937/2019
- ⇒ Regulation 679/2016 or GDPR
- ⇒ Legislative Decree No. 24/2023: implemented in Italy the European Directive No. 1937/2019 on whistleblowing, repealing the relevant provisions provided by Law No. 179/2017 for the public sector and Legislative Decree No. 231/2001 for the private sector;
- ⇒ Legislative Decree 231/01 of 2001 regulating the administrative liability of legal persons
- ⇒ The Draft Guidelines on the Protection of Persons Reporting Violations of Union Law and the Protection of Persons Reporting Violations of National Law - Procedures for the Submission and Management of External Reports - ANAC (AUTORITA' NAZIONALE ANTICORRUZIONE)

3. PURPOSE AND SCOPE

The content of this procedure is mandatory and concerns all members, employees and professionals of the Company who wish to use the channel, including all its subsidiaries.

The purpose of this procedure is to:

- ✓ **Promoting** a corporate culture based on transparency, accountability and integrity;
- ✓ **Establish and publicise** the internal reporting channel;
- ✓ **Define responsibilities for the reporting process;**
- ✓ **Outline the safeguards provided for the whistleblower or protection system in accordance with the legislation;**
- ✓ **Illustrate the system of sanctions** provided for by the legislation against the Company and the whistleblower.

The procedure applies to Dorna WSBK Organisation S.r.l.

4. DEFINITIONS

WHISTLEBLOWER or REPORTER: a natural person who makes a report of violations within his/her work context.

VIOLATIONS:

- conduct, acts or omissions, which harm the public interest or the integrity of the public administration or private entity;
- administrative, accounting, civil or criminal offences;
- unlawful conduct pursuant to Legislative Decree No. 231/2001 or violations of the organisation and management models provided for therein.

WORK CONTEXT: the work or professional activities, present or past, carried out within the Company, through which, regardless of the nature of such activities, a person acquires Infringement Information and in the context of which he/she could risk suffering retaliation in the event of a report.

REPORT: communication by the reporter concerning information on one or more breaches.

INTERNAL REPORTING: the communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by the Company.

EXTERNAL REPORTING: the communication, written or oral, of information on violations, submitted through the external reporting channel managed by ANAC.

PUBLIC DISCLOSURE: making violations public through print or electronic media in order to reach a large number of people (including the use of social networks).

COMPLAINTS OF JURISDICTIONAL AUTHORITY: possibility of approaching the competent national authorities, courts and accountants to report unlawful conduct of which one has become aware in the public or private employment context.

RETALIATION: any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report that causes or is likely to cause the reporting person or the person making the report, directly or indirectly, unjust damage.

ANAC: National Anti-Corruption Authority (<https://www.anticorruzione.it>).

FACILITATOR: 'natural person who assists the reporter in the reporting process, operating within the same work context and whose assistance must be kept confidential'.

5. CHARACTERISTICS OF THE REPORT

5.1 WHO CAN REPORT: THE REPORTER OR WHISTLEBLOWER

The Company, in compliance with the legislation, identifies as potential whistleblowers

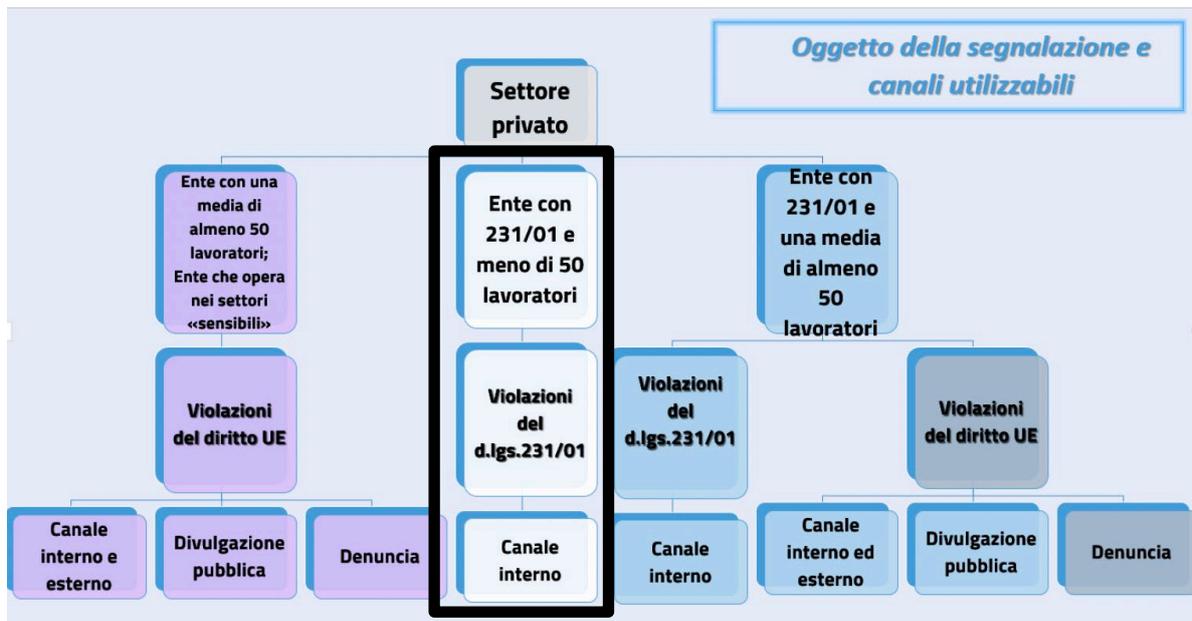
INTERNAL STAKEHOLDERS:	EXTERNAL STAKEHOLDERS:
<ul style="list-style-type: none">• All employees, regardless of contractual classification and function;• Persons with administrative, management, control, supervisory or representative functions, including de facto functions.	<ul style="list-style-type: none">• Self-employed workers and collaborators, who supply goods or services or perform works for the Company;• Volunteers and trainees, paid and unpaid, who work in the Company's work environment;• Freelancers and consultants working for the Company.
OTHER PERSONS TO WHOM THE PROTECTIONS OF THE REPORTER ARE EXTENDED	
<ul style="list-style-type: none">• Facilitators• Persons in the same work environment with a family relationship up to the fourth degree and a stable emotional bond• Work colleagues with a usual and current relationship (e.g. friendship ties) in the same work environment• Entities owned by the whistleblower or for which the whistleblower works or which operate in the same employment context (the rationale here is to protect such entities against retaliation of a commercial nature)	

The report may be made by a person in the selection or pre-contractual phase, during the probationary period and after termination of the relationship.

This procedure refers to cases in which the whistleblower discloses his or her identity, the rationale being to ensure that such persons are afforded the protections provided for by the legislation, guaranteeing the confidentiality of the personal data provided.

5.2 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

The decree differentiates the subject of the report in relation to the characteristics of the legal entities involved; the table below summarises what can be reported and through which channels:



Source: Anac Guidelines Template

NOTE: This chart is explained in the paragraph below.

With reference to the Company, having a MOG 231 in place and a number of employees of less than 50, the report may concern all conduct that is relevant pursuant to Legislative Decree 231/01 or that implies an alleged or ascertained violation of Model 231 or the Code of Ethics. This reporting can be made through an internal reporting channel.

By way of example but not limited to, the report may concern:

- ⇒ **Corruption, active and passive;**
- ⇒ **Conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g. omission of documentation, submission of false or misleading information);**
- ⇒ **Promise or giving of money, goods or services or other benefit aimed at bribing suppliers or customers;**
- ⇒ **Unlawful tax, accounting and financial conduct;**
- ⇒ **Tax fraud;**
- ⇒ **Violations of human rights;**
- ⇒ **Environmental and workers' health and safety offences;**
- ⇒ **Unlawful use of personal data or blatant violations of the law protecting privacy;**
- ⇒ **Competition and State Aid Infringements;**
- ⇒ **Violations of the Code of Ethics and the rules contained in the Organisation, Management and Control Model.**

In order to protect the dignity and health of workers, as well as the moral integrity and values of the Company, they are given the opportunity to report cases of harassment, abuse suffered in the workplace and/or discrimination in relation to gender, ethnicity, religious faith, sexual orientation.

5.3 HOW A REPORT SHOULD BE MADE.

Reports should preferably include the following elements:

- ⇒ ***A full description of the facts being reported;***
- ⇒ ***If known, the circumstances of time and place in which the violations were committed or for which there is a presumption;***
- ⇒ ***The generalities or elements (qualification, office, activity carried out) of the reported subject in order to allow its identification;***
- ⇒ ***Indication of any witnesses or persons who can report on the facts being reported;***
- ⇒ ***Any attachments or documents that may confirm the facts reported;***
- ⇒ ***Any other information that may provide useful feedback as to the existence of the facts.***

They are flagged and therefore admissible:

- ⇒ ***Communications of retaliation that the reporter believes he/she has suffered as a result of a report.***

Alleged retaliation, which is also potentially reportable, should only be reported to ANAC.

On the other hand, they are excluded and therefore **INELIGIBLE**:

- ⇒ ***Reports linked to an interest of a personal nature of the person making the report, which relate exclusively to his or her individual working relationships with colleagues or hierarchically superior figures;***
- ⇒ ***Reports based on mere suspicions or rumours;***
- ⇒ ***Reports of national security breaches.***

6. METHODS AND REPORTING CHANNELS

6.1 REPORTING CHANNELS

It should be pointed out that the decree potentially provides for more than one modality:

Internal channel	ANAC external channel	Public Disclosure	Complaint
Channel established by the Company	<p>The whistleblower may have recourse to ANAC when:</p> <ul style="list-style-type: none"> • the internal reporting channel is not active or does not meet legal requirements (e.g. when it does not guarantee confidentiality); • has already made an internal report without receiving a response; • fears that reporting may lead to the risk of retaliation; • fears that the breach may constitute an imminent or obvious danger to the public interest. 	<p>The reporter may resort to public disclosure in the press or media, social media when:</p> <ul style="list-style-type: none"> • has already made a report internally and/or to ANAC without receiving a response; • fears that reporting may lead to the risk of retaliation; • considers that the breach may constitute an imminent or obvious danger to the public interest. 	<p>Finally, the decree also grants the whistleblower the right to report unlawful conduct constituting a criminal offence directly to the national authorities.</p>

6.2 THE INTERNAL REPORTING CHANNEL: THE WEB PLATFORM TESEO

The Company has set up a special internal reporting channel to which the whistleblower may have recourse.

The platform uses the TESEO *web-based* solution, which offers a customised portal guaranteeing compliance with all the necessary legal requirements, including those laid down for the organisation and management of personal data processing and compliance with privacy legislation (Legislative Decree No. 196/2003 - Personal Data Protection Code; EU Regulation 2016/679 on the protection of personal data).

The platform allows all internal and external stakeholders to send reports to predetermined internal persons authorised to handle the report in order to ensure effective and confidential communication.

Access to the platform is via from the company's institutional website <https://www.worldsbk.com/it/corporate> or the following link <https://dorna.wb.teseoerm.com/#/>.

Before making a report, the reporter is asked to read a privacy policy on the processing of his / her personal data.

The reporting person makes a report by providing his / her personal details, subject to the guarantee, including through the use of encryption tools, of the confidentiality of the identity of the reporting person, of the person involved and of the person mentioned in the report, as well as of the content of the report and of the relevant documentation.

Once the report has been entered, the platform assigns a unique **identification code (ticket code)** which the reporter must keep and transcribe, as it will enable him/her to check the progress of his/her report.

When reporting, the reporter receives a notification of receipt or notification visible directly in the platform.

The platform allows the reporter to make a written report.

For further operational details concerning the use of the platform, please refer to "**Operative instructions for the use of the Web Whistleblowing platform**".

It is always possible for the whistleblower to request to be heard in person; the suggestion, in this case, is to access the platform anyway and send this request in the descriptive fields in order to track the request and keep it confidential.

7. MANAGEMENT OF THE REPORT

7.1 WHISTLEBLOWER - INTERNAL WHISTLEBLOWING COMMITTEE (CIW)

The Company has set up an internal Whistleblowing Committee, responsible for receiving and managing reports. The Committee is identified in the members of the Company's current Compliance Office.

The coordinating function of the Committee is assumed by the Internal Member of the Compliance Office.

The Committee has the task of analysing all reports received by the Company.

The members of the Committee are appointed as 'persons authorised to process' pursuant to the current data protection law.

It is always at the option of the reporter, when submitting the report, to exclude one or more functions as recipients of the report among those authorised.

7.1.1 Committee's management of reports

The Committee makes a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility (preliminary investigation).

In particular, the Committee verifies:

- whether or not it falls within the subjective and objective scope of the rule (who reported and what they reported);
- the presence of factual elements capable of justifying any further checks or investigations;
- that the report is accurate and circumstantiated and, therefore, not generic and not defamatory;
- that any documentation attached to the report is appropriate and consistent.

After assessing the report as admissible, the Committee carries out the necessary investigation (investigation) to follow up the report, including through hearings and the acquisition of documents, including the possibility of involving expert consultants, always respecting the principles of impartiality and confidentiality.

At the outcome of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt (notification), the Committee undertakes to provide feedback to the reporter, unless the deadline is extended to 6 months if adequately motivated.

7.1.2 Archiving and retention times

All documentation relating to reports received is archived within the platform (computerised archiving) and stored in accordance with current data protection regulations.

Documents relating to the report will be kept for a maximum of five years. Personal data manifestly unnecessary for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.

7.1.3 Reporting

The Committee prepares an annual Report indicating the Reports received during the reporting period.

The Report shows the 'status' of each Report (e.g. received, open, in process, closed, etc.) and any action taken (corrective action and disciplinary measures) in compliance with the reporting party's confidentiality rules.

The Reporting Report is sent to the Board of Directors of the Company.

7.2 PROTECTION AND LIABILITY OF THE REPORTER

7.2.1 Protection of Confidentiality

The identity of the reporter and the reported person and other actors involved (e.g. facilitator) are protected in any context following the report.

Breach of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any other form of liability provided for by law.

Exceptions to the protection of confidentiality:

Express consent of the reporter to disclose his or her identity to persons other than those authorised in advance.

In **criminal proceedings**, the identity of the whistleblower is covered by secrecy within the limits of Article 329 of the Code of Criminal Procedure (only after the

In **disciplinary proceedings brought** against the alleged perpetrator of the reported conduct, the identity of the whistleblower may only be disclosed to the whistleblower in order to allow him/her to defend himself/herself with the express

In the management of the report, the personal data of the reporting party and any other parties involved will be processed in full compliance with the provisions of the applicable data protection legislation, including **EU Reg. 679/2016 ("GDPR") and Legislative Decree 196/2003.**

To this end, the Company carried out a data protection impact assessment (DPIA).

7.2.2. Protection from retaliation

In compliance with legal obligations, the Company adopts a strict anti-retaliation policy. Retaliation will not be tolerated, including but not limited to the following scenarios:

- ⇒ **Dismissal, suspension or equivalent measures;**
- ⇒ **Downgrading or non-promotion;**
- ⇒ **Change of duties, change of workplace, reduction of salary, change of working hours;**
- ⇒ **Suspension of training or any restriction of access to it;**
- ⇒ **Demerits or negative references;**
- ⇒ **Adoption of disciplinary measures or other sanctions, including fines;**
- ⇒ **Coercion, intimidation, harassment or ostracism;**
- ⇒ **Discrimination or otherwise unfavourable treatment;**
- ⇒ **Failure to convert a fixed-term employment contract into an employment contract of indefinite duration where the employee had a legitimate expectation of such conversion;**
- ⇒ **Non-renewal or early termination of a fixed-term employment contract;**
- ⇒ **Damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;**
- ⇒ **Inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;**
- ⇒ **Early termination or cancellation of the contract for the supply of goods or services;**
- ⇒ **Cancellation of a licence or permit;**
- ⇒ **Request for psychiatric or medical examinations.**

The Company considers the psychological and physical well-being of its employees and collaborators to be fundamental, and is committed to protecting any person who makes a report in good faith.

7.2.3 Conditions for enjoying the protections

- ⇒ **Whistleblowers must reasonably believe that the information on reported violations is true (not supposition, rumour or news in the public domain);**
- ⇒ **The good faith of the reporter is protected even in the case of inaccurate reports due to genuine errors (lack of knowledge of the legal rules);**
- ⇒ **The whistleblower must clearly indicate in the subject line of the report that it is a whistleblowing report;**
- ⇒ **There must be a close connection or consequentiality between the report and the unfavourable act directly or indirectly suffered by the reporter in order to constitute retaliation.**

Subject to the specific limitations provided for, protection of the reporter is not guaranteed in the following cases

- ⇒ **Criminal liability of the whistleblower for the offences of slander and defamation, or his civil liability for the same whistleblowing in cases of wilful misconduct or gross negligence, has been established in a first instance judgment.**

If liability is established, a disciplinary sanction shall also be imposed on the reporting or accusing person.

8. SANCTIONS DISCIPLINARY

The Organisation, Management and Control Model, pursuant to Legislative Decree No. 231/01 adopted by the Company provides for a disciplinary system that sanctions those who engage in the conduct that is the subject of

the report, as well as those who violate the measures to protect the reporter, in accordance with the provisions of the ANAC Guidelines. Should the investigation activities conducted in accordance with this procedure reveal violations or offences against Company Personnel or Third Parties (consultants, collaborators, business partners, etc.), the Company shall act promptly to apply the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and to promote a safe environment for those who decide to report violations or misconduct.

9. TRAINING AND INFORMATION

The Company undertakes to disseminate and make known this procedure to all interested parties, both internal and external to it, through appropriate information and periodic training activities.

This procedure is published on:

- the Company's website;
- Company's internal portal .

OPERATIVE INSTRUCTIONS FOR THE USE OF THE WEB WHISTLEBLOWING PLATFORM 'TESEO'

- 1. Who does it involve?**
- 2. To whom is it addressed?**
- 3. What is it for?**
- 4. When to report?**
- 5. Who receives the report?**
- 6. What cannot be reported?**
- 7. What are the internal channels for making a report?**

Who does it involve?

Dorna WSBK Organization S.r.l.

To whom is it addressed?

- To all employees (employed persons)
- Persons with administrative, management, supervisory or representative functions
- Self-employed persons carrying out their activities for the Company, supplying the latter with goods and/or services
- Volunteers and trainees (paid or unpaid) working for the Company
- To freelancers and consultants working for the Company

What is it for?

Guarantee protection both in terms of confidentiality and from any retaliatory measures for persons who make reports, thus contributing to the emergence and prevention of risks and situations detrimental to the Company and consequently to the collective public interest.

Provide guidelines and operational indications to the whistleblower on the subject, content, recipients and management of reports as well as on the forms of protection offered in line with European and local regulatory references.

When to report?

When one becomes aware of well-founded or alleged illegal conduct based on precise and concordant factual elements referring to the work context. The object of the report may be violations of the Code of Ethics of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01.

Information on reportable violations does not include news that is clearly unsubstantiated, information that is already fully in the public domain, as well as information acquired only on the basis of rumours or sources that are not very reliable (so-called rumours).

Before proceeding to make a formal report, internal discussion with one's direct managers is suggested, where possible.

Who receives a report?

The Company has entrusted the management of whistleblowing reports to the Whistleblowing Committee, which is endowed with the professional skills required to ensure compliance with the provisions of Legislative Decree no. 24/2023.

What cannot be reported?

Complaints, claims or demands linked to an interest of a personal nature of the reporting person. Reports of violations relating to national security, defence or national security matters.

What are the internal channels for making a report?

The Company, **has adopted an internal IT channel platform Whistleblowing Teseo.**

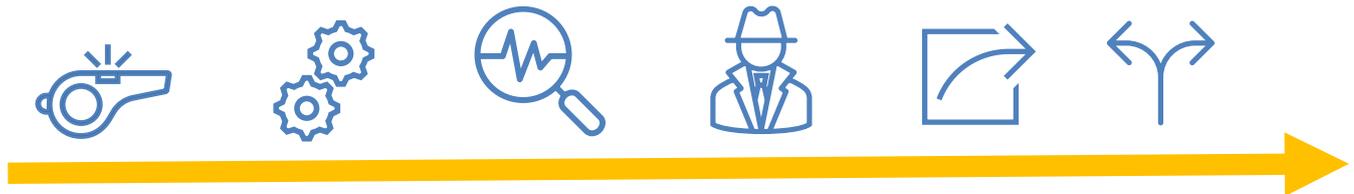
The platform enables the transmission of written reports to authorised parties (recipients of the report).

The reporter may also request a face-to-face meeting set within a reasonable time after the request.

<u>How to make a whistleblowing report via the TESEO ERM platform</u>	
1	Go to https://dorna.wb.teseoerm.com/#/ or to the Company's website and read the privacy policy (acknowledgement). Click the link and follow the instructions you will find within the platform and on the website - whistleblowing section.
2	Click on the ' send a report ' button and continue by filling in the mandatory fields marked with (*). The reporter may also fill in the other non-compulsory fields providing information on the identity of the reporter. In any case, remember that the report must be substantiated by indicating: <ul style="list-style-type: none"> - The circumstances of time and place in which the reported event occurred; - The description of the fact (also in evidence or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
4	The platform will ask you as optional for your consent to disclose your identity (if provided) to persons other than those competent to receive and manage reports.
5	When you are certain of the content to be forwarded, click 'send'.
6	The platform will then issue the unique alphanumeric code (ticket code) which you must note down , keep and not disclose to third parties. This will be the only way through which you will be able to access this report again to monitor its progress and the operator's replies, by clicking on "Reopen Ticket" on the home screen
7	Once the report has been made, you will receive an acknowledgement of receipt or notification, directly visible in the platform. With this notice, the deadline for notification of receipt of the report is considered to have been met.
8	Within three months (except in special cases) of receipt or notification you will receive the outcome of your report.
9	The data and information on the platform are archived within the platform and stored for a period of 5 years.

Functional diagram of reporting

NOTIFICATION OF RECEIPT



Report

Investigation

Investigation

Decision

Answer

Action

Reply within 90 days of receipt notification

Remember

- The Company promotes throughout the process the principles of ethics, respect for integrity and protection of whistleblowers.
- The Company is committed to protecting the privacy of all persons involved.
- Reports are stored securely within the platform.
- All reports are subject to preliminary investigation; you may be contacted for further information by the Committee in charge of management reports.
- The report remains confidential.