



CDP Real Asset Sgr

The Company has adopted a system for the management of whistleblowing reports in compliance with the regulatory requirements on Whistleblowing (Legislative Decree No. 24/2023).

Personnel and Third Parties (as defined in the extract of the attached Policy) may submit Reports in written or oral form concerning information on the violations that the Whistleblower became aware of within the context of the work.

For the purposes of this Policy, Reporting covers information, including reasonable suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organisation with which the whistleblower has a legal relationship, as well as conduct aimed at concealing such violations.

More specifically, the whistleblower may report conduct, acts or omissions that result in harm to the public interest or the integrity of the public administration or private entity and which consist of:

- 1) administrative, accounting, civil or criminal offences that do not fall under points 3), 4), 5), and 6);
- 2) unlawful conduct, relevant pursuant to Legislative Decree No. 231 of 8 June 2001, or violations of the organisation and management models provided for therein, which do not fall under points 3), 4), 5), and 6);
- 3) offences falling within the scope of application of the European Union or national acts indicated in the annex to Legislative Decree No. 24 of 10 March 2023 or of the national acts that implement the European Union acts relating to the following areas: public procurement contracts; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems;
- 4) acts or omissions that are detrimental to the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) specified in the relevant secondary legislation of the European Union;
- 5) acts or omissions concerning the internal market (goods, persons, services and capital) as referred to in Article 26, paragraph 2 of the TFEU, including violations of EU competition and state aid rules, as well as violations concerning the internal market related to acts in violation of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the objective or purpose of the applicable corporate tax law;
- 6) acts or conduct that frustrate the purposes of the provisions of the European Union in the sectors indicated under 3), 4), 5).

The Company ensures the protection of the Whistleblower in good faith against any act, action, retaliatory behaviour directly or indirectly connected to the Report.

In the event of unfounded Reports and/or submitted in bad faith, the Company reserves the right to act in defence of its own interests and to protect the damaged parties.

Any complaints and/or claims relating to the provision of services or products provided to Personnel and Third Parties (as defined in the extract of the attached Policy) of the Company are not subject to Whistleblowing.

The Company has prepared the following internal channels to receive the Reports:

- eWhistle IT platform accessible at the following link: <https://ewhistlecdp.azurewebsites.net/> and <https://www.cdprealasset.it/chi-siamo/la-societa/la-societa.html>;
- e-mail address: whistleblowing@cdprealasset.it
- voicemail inbox: accessible at [0642214762](tel:0642214762)
- ordinary mail: addressed to the Internal Audit Department CDP Real Asset SGR, 220 Alessandria Street, 00198, Rome specifying on the envelope the "CONFIDENTIAL" nature of the letter and the wording "Whistleblowing".

A direct and confidential meeting with the Reporting Manager can also be organised by conveying the request through one of the channels mentioned above.

All channels ensure the confidentiality of the identity of the Whistleblower, the Reported Party, the Facilitator, the person in any case mentioned in the Report, as well as the content of the Report and the related documentation.

The eWhistle platform is the preferred channel for the transmission and management of Reports.

The Whistleblower may file an external report to the ANAC if, at the time of its submission, one of the following conditions applies:

- within the work environment, no mandatory activation of the internal Reporting channel is envisaged or, even if this channel is mandatory, it is not active or, even if it has been activated, it does not comply with the provisions of the law;
- the Whistleblower has already filed an internal report and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she were to file a report through the internal channel, the report would not be effectively followed up or the report itself might lead to the risk of retaliation;
- the Whistleblower has well-founded reasons to believe that the violation may constitute an imminent or obvious threat to the public interest;

Therefore, the choice of the reporting channel is not left to the Whistleblower since priority is given to the use of the internal channel and it is only possible to make an external report if one of the above conditions has been met.

External reports may also be filed in written form via the ANAC IT platform or verbally via telephone lines or voice messaging systems, or, at the request of the whistleblower, by means of a face-to-face meeting set within a reasonable period of time.

The Whistleblower may also resort to public disclosure if:

- they have delivered the report through the internal and/or external channel and no response was received within the time limit as provided by law;

- they have well-founded reasons to believe that the violation may constitute an imminent or obvious threat to the public interest;
- they have reasonable grounds to believe that the external report may entail a risk of retaliation or may not be followed up effectively due to the specific circumstances of the specific case (for example, there is a risk that evidence will be concealed or destroyed, or a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or is involved in the violation).

The regulatory requirements on whistleblowing are also applicable to Alfiere and Residenziale Immobiliare 2004 companies.

For more information on how to submit a Report, please refer to “For more Information” Report.

For more information on how to manage Reports, please consult the extract of the Company Policy.