

## INFORMATION NOTICE PURSUANT TO EU REGULATION 2016/679 – GDPR – FOR WHISTLEBLOWER

Pursuant to Regulation (EU) 2016/679 (hereafter, “**GDPR**”), Comac S.r.l. (hereafter, “**Company**” or “**Controller**” or “**Comac**”) provides this information regarding the processing of your personal data for the management of the Whistleblowing Report you submitted to the attention of the Company.

For purpose of this Notice, “Whistleblowing Report” means any communication received by Comac concerning behaviours that relate to Comac’s people in violation of the Code of Ethics, any laws, regulations, provisions of Authorities, internal rules, Model 231 or Compliance Models for Comac S.r.l. that may cause damage or prejudice to Comac, even if only to its public image.

For any clarification on this policy and/or the processing of your personal data, you may contact the Controller at the addresses listed below.

### 1. Identity and contact details of the Controller

The Controller is Comac S.r.l. with registered office in Via G. Garibaldi, 34N, 24040 Bonate Sotto (BG) VAT n. IT01996650162, email [privacy@atsautomation.com](mailto:privacy@atsautomation.com)

### 2. Purposes and legal basis of data processing

The Controller shall process your personal data relating to: (i) information that you may have voluntarily provided in the Whistleblowing Report; (ii) information that you may have acquired over the course of the necessary investigative activities; for:

- a. Compliance with Legislative Decree 231/2001 and Legislative Decree 24/2023; implementation of EU Directive 1937/2019 concerning the protection of persons who report violations of EU law and containing provisions concerning the protection of persons who report violations of national regulatory provisions; manage and follow up on the Reports received; also in accordance with the provisions of the internal policies and procedures of the Controller adopted pursuant to the law, carrying out assessment activities and internal investigations related to the verification of the conduct subject to the Report. The legal basis of the processing is the fulfilment of a legal obligation to which the Controller is subject (pursuant to article 6, letter b, GDPR).
- b. Establish internal procedures in order to effectively prevent and combat fraudulent behavior and illicit or irregular conduct and to support the effective application and operation of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (so-called "231 Model") and, in relation to the seriousness of the violation, to possibly impose disciplinary measures. The legal basis of the processing is the legitimate interest of the Controller (pursuant to art. 6, letter f, GDPR) in guaranteeing the effectiveness and efficiency of the Comac corporate organization, also to prevent and effectively counteract fraudulent and unlawful or irregular conduct. This legitimate interest has been appropriately assessed by the Controller.
- c. Comply with the internal control and corporate risk monitoring requirements by the Controller for the purpose of optimizing and making internal management and administrative processes more efficient, also provided centrally by the ATS Group. The legal basis of the processing is the pursuit of the legitimate interest of the Controller (pursuant to art. 6, letter f, GDPR) in guaranteeing the effectiveness and efficiency of the Comac corporate organization, also to prevent and effectively counteract fraudulent and unlawful or irregular conduct. This legitimate interest has been appropriately assessed by the Controller.
- d. Ascertain, exercise or defend a right or an interest of the Controller in the competent out-of-court and judicial offices. The legal basis of the processing is the legitimate interest of the Controller (pursuant to article 6, letter f, GDPR) to defend its legal position. This legitimate interest has been appropriately assessed by the Controller.

Co.Mac. S.r.l.

Società sottoposta a direzione e coordinamento di CFT S.p.A  
Via G. Garibaldi, 34N - 24040 Bonate Sotto (BG) – Italy

C.C.I.A.A. Bergamo 254495 - Iscr. trib. BG Reg. Soc. n. 38387 - Capitale sociale i.v. € 1.000.000,00

C.F. 01996650162 - Partita IVA: IT01996650162 - Codice destinatario SDI "A4707H7"

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- e. Follow up on requests from the competent administrative or judicial authority and, more generally, from public entities in compliance with the legal formalities. The legal basis of the processing is the fulfillment of a legal obligation to which the Controller is subject (pursuant to article 6, letter b, GDPR).

For all the purposes as described above, the provision of personal data is optional. However, where the Controller must comply with the regulatory provisions requiring minimal personal data, the Controller may need to refuse to follow up on anonymous Reports.

### 3. Modalities to process personal data

The data, where provided and collected, whether voluntarily or required by law, will be processed with electronic tools, stored in our secure databases located at Comac in Italy, ATS in Canada, and the REPORTIT.NET server in the USA, and used strictly and exclusively for the purposes of managing whistleblower complaints. In any case, the identity, and personal data of the interested party (or even "Whistleblower") will be treated in compliance with his confidentiality and in accordance with the requirements of the GDPR. The personal data will be protected using encrypted systems and all the technical and organizational measures suitable for the purpose of guaranteeing the security of the processing.

### 4. Personal data recipients

For the purposes indicated in paragraph 2, the Controller, the subjects authorized by the Controller to process data who are in charge of handling the Whistleblowing Report, as specifically indicated in the relevant "Whistleblowing" procedure, as well as any data processors pursuant to Article 28 of the GDPR, may have access to your personal data. Data processors shall be specifically identified by the Controller, who shall also specifically instruct them on the methods and purposes of processing whilst ensuring that they are subject to adequate confidentiality and privacy obligations.

The Controller may also disclose the personal data collected to third parties belonging to the following categories, provided this is necessary for the pursuit of the purposes of processing and based on the same requirements of lawfulness set out in paragraph 2:

- (i) police, appropriate authorities, and other public authorities. These parties shall act as independent controllers;
- (ii) companies, entities or associations, or parent companies, subsidiaries or associated companies pursuant to Article 2359 of the Italian Civil Code, or among these companies, companies subject to joint control, as well as consortia, business networks and groups and temporary business associations and their members, with exclusive reference to the aspects falling within their responsibility (for example, in the case in which the Whistleblowing Report also regards their employees). Unless otherwise specified, such parties shall act as independent controllers;
- (iii) auditing firms and other companies contractually linked to the Controller (including those belonging to the same group) that perform, by way of example, consultancy activities, activities in support for the provision of services, etc., which shall act, as the case may be, as independent data controllers, or as data processors on the basis of a specific agreement on the processing of personal data concluded pursuant to Article 28 of the GDPR. One of these subjects is ATS Corporation, the parent company of Comac S.r.l. which was specifically entrusted with the activity of preparing and managing the communication channels made available for the forwarding and management of Reports.

The Controller guarantees the utmost care in ensuring that the disclosure of your personal data to the recipients only concerns data that are necessary to achieve the specific purposes for which they are intended.

Your data shall not be disseminated to any unauthorized individuals or entities

### 5. Transfer of personal data outside the European Economic Area

As part of the management of Whistleblowing Reports, and in compliance with this Privacy Information Notice, your personal data may be transferred outside the European Economic Area (EEA) for processing in databases shared with and/or managed by third party companies, which may even not be part of the ATS Group (like the Controller). The management of the database and the processing of such data shall be subject to the purposes for which they have been collected and carried out with the utmost respect for the standards of confidentiality and security set out in the applicable data protection laws.

Whenever your personal data is transferred outside the EEA and to Countries that according to the European Commission do not offer adequate security measures, the Controller shall sign the standard contractual clauses adopted by the European Commission whilst taking any other technical and organizational measures that are appropriate and necessary to ensure an adequate level of protection of your personal data.

## 6. Data storage period

Data shall be processed in the paper and computer archives of the Controller and protected by suitable security measures for a period not exceeding that necessary to achieve the purposes for which they are collected and necessary to comply with legal provisions and/or for judicial protection, subject to ordinary statutes of limitation. Your personal data shall be retained for 2 years if the report has been found to be inadmissible and is therefore not classified as a Whistleblowing Report, or for 5 years if it is classified as a Whistleblowing Report. At the end of the storage period, your personal data shall be erased or irreversibly anonymized.

## 7. Rights of data subjects

In your capacity as data subject, you shall have the following rights:

### a. Right of access

You shall have the right to obtain from the Controller confirmation as to whether the personal data concerning you are being processed, and, if so, access to the personal data and the following information: (i) the purposes of the processing; (ii) the categories of personal data concerned; (iii) the recipients or categories of recipients to whom the personal data have been or will be disclosed, in particular if such recipients are from third countries or international organizations; (iv) when possible, the prescribed storage period of the data or, when this is not possible, the criteria used to determine this period; (v) the right to lodge a complaint with a supervisory authority; (vi) if the data are not collected from you, all available information on their origin.

Your confidentiality shall be protected to the maximum extent permitted, especially with reference to your identity, which shall not be disclosed either to the reported person or third parties, unless this is necessary to seek protection in court, fulfil legal obligations and otherwise within the limits provided for by law, in order to avoid cases of direct or indirect retaliation, threats, violence, discrimination, etc. against you for reasons directly or indirectly connected with the Whistleblowing Report. The confidentiality of your identity cannot be guaranteed in the event of an Illicit Whistleblowing Report.

### b. Right of rectification and erasure

Where allowed by applicable law, you may exercise the right to obtain the rectification of the inaccurate personal data regarding you without unjustified delay. We will take into account the purposes of processing, and the right to obtain the integration of incomplete personal data, even through a supplementary declaration.

You shall have the right to request the erasure of the personal data concerning you for any of the following reasons: (i) the personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed; (ii) the data are being processed unlawfully; (iii) you have objected to the processing activity and there is no overriding legitimate reason; (iv) the personal data must be erased in order to comply with a legal obligation.

However, the Controller shall have the right to reject the request for erasure if the right to freedom of expression and information prevails or to allow the fulfilment of a legal obligation, defend any of its own rights in court, or for its legitimate interest.

c. Right to restriction of processing

You shall have the right to obtain the restriction of processing from the Company in the following cases: (i) for the amount of time necessary for the Controller to verify the accuracy of the data contested by the data subject; (ii) in case of unlawful processing of personal data; (iii) even if your personal data are not necessary for the purposes of the processing, you need them to be processed so that a claim can be established, exercised or defended in court; (iv) for the amount of time necessary to verify whether the legitimate interests of the Controller override your request to object to the processing.

d. Right to object

You shall have the right to object at any time, on grounds relating to your situation, to the processing of personal data regarding you on the basis of the legitimate interest pursuant to Article 6(1)(f) GDPR. However, the Controller shall be entitled to continue processing by demonstrating that there are compelling legitimate reasons overriding your interests, rights, and freedoms.

e. Right to lodge a complaint and/or application

You have the right to lodge a complaint with the Italian Data Protection Authority (“Garante”) and/or an application with the judicial authority. The Controller reserves the right to restrict or delay the exercise of the said rights, within the limits provided for by the applicable legal provisions, especially where there is a risk of actual, concrete and otherwise unjustified prejudice to the confidentiality of the Whistleblower’s identity and when the capacity to effectively ascertain the grounds for the Whistleblowing Report or gather necessary evidence may be compromised (see Articles 2-undecies and 2-duodecies of the Italian Privacy Code and Article 23 of the GDPR).

Such rights may also be exercised:

- (i) in compliance with the legal or regulatory provisions governing the sector (including Legislative Decree no. 231/2001 as amended by Law no. 179/2017);
- (ii) and may be delayed or restricted or excluded with a motivated notice to be sent to the data subject without delay, unless the notice may compromise the purposes of restriction, for the time and within the limits that this constitutes a necessary and proportionate measure, considering the fundamental rights and legitimate interests of the data subject, to protect the confidentiality of the Whistleblower’s identity.

You may exercise the rights listed above by writing to the Controller at the contact details in paragraph 1 or by writing to [privacy@atsautomation.com](mailto:privacy@atsautomation.com)