



Whistleblowing Policy

Ver. 1.0 – 14/12/2023

Why Whistleblowing matters?

At Soldo, our commitment to ethics, transparency, and compliance with laws and regulations is at the heart of everything we do. We recognize that creating an ethical and responsible work environment requires the cooperation of all our team members, including employees, executives, and external collaborators.

In this spirit, we have established an internal reporting channel to allow to report wrongdoings, misconduct or alleged violation of laws and regulations, as well as the principles expressed in our policies and procedures.

The process of receiving and handling reports is hereby adopted with the aim of guaranteeing the confidentiality of reporting persons and other persons involved in the reporting process.

Soldo grants the whistleblower's right to make anonymous reports, provided they are also detailed and adequately documented and guarantees, in any case, the confidentiality of the information shared within the report.

Personal scope: Who Can Report

All persons who have had, have or may have an interest-based connection with Soldo, whether paid or unpaid are allowed to submit a report. This includes – but it is not limited to – directors, employees, self-employed persons, collaborators, suppliers, clients, trainees and volunteers, shareholders, and job applicants.

Material Scope: What You Can Report

The whistleblowing report covers wrongdoings and violations of European and national legislation, including but not limited to:

- Violations of domestic laws or regulations
- Acts or omissions harming the financial interests of the European Union
- Acts or omissions relating to the internal market, which compromise the free movement of goods, people, services and capital
- Unethical behaviour
- Abuse of power or discrimination
- Health and safety issues at work
- Financial non-compliance



The whistleblowing report does not include: (i) allegations, claims or demands connected with any personal interest of reporting persons (e.g., labor disputes); (ii) breaches relating to national security, as well as to procurements involving defense or national security aspects unless covered by the relevant secondary legislation of the European Union; (iii) communications of a business nature (e.g., complaints).

Reporting Channel: How You Can Report

Reports may be made either in written form or in oral form through the online platform

<https://soldo.integrityline.com>

Please consider that reports shall be detailed, based on direct and compelling factual elements, and be as complete and exhaustive as possible. The level of detail in a report has a direct impact on Soldo's ability to investigate.

Protection for Whistleblowers and persons involved in the reporting process

Soldo is committed to protecting those involved in the reporting process.

First of all, Soldo guarantees the protection of the whistleblower who report violations or unethical behaviour in good faith. Indeed, we do not tolerate retaliation or discrimination. Any form of retaliation is against our company policy and will be treated with the utmost seriousness.

The protection system for the whistleblower applies to other persons who may become targets of retaliation action, including indirectly, due to their role in the reporting such as facilitators, third persons who are related to the whistleblower and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons; legal entities that the whistleblower own, work for, or that are otherwise connected with in a work-related context.

Moreover, Soldo affords protection of the confidentiality of the persons concerned by the report and of their identity in order to avoid any prejudicial consequences, including of a reputational nature, within the work-related context of which they are part.

Handling Reports

Once a report is received, the person in charge of the internal reporting channel handles it in compliance with the policies and procedure adopted by Soldo. All necessary steps will be taken to verify the report and take appropriate actions. Furthermore, we commit to providing whistleblowers with updates on the status of investigations and actions taken.

Your Responsibility

Whistleblowing is a shared responsibility among all members of our team and all our partners



Whistleblowing is a fundamental element of our commitment to maintaining high standards of corporate ethics, transparency, and compliance with laws. Your report is invaluable and helps strengthen the internal control system already implemented and continuously improved by Soldo. Together, we can contribute to creating a better future for Soldo and all our stakeholders.

Thank you for your dedication to corporate responsibility and ethics.