

HOTEL CAESAR AUGUSTUS

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Policy

“Whistleblowing Reports”

by Società Amministrazione Gestione Alberghi - S.A.G.A. S.p.A.

Updated in March 2026

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TABLE OF CONTENTS

1. DOCUMENT ACCESSIBILITY.....	3
2. SCOPE OF APPLICATION AND PURPOSE	3
3. REGULATORY REFERENCES AND DEFINITIONS	3
4. INTENDED AUDIENCE.....	3
5. SUBJECT AND CONTENT OF THE REPORT	4
6. REPORTING CHANNELS	5
7. INTERNAL REPORTING CHANNEL.....	5
7.1 Operation of the “My Whistleblowing” Platform.....	6
7.3 Report Manager	6
7.4 Stages of the Internal Reporting Process	6
a) Receipt of Reports	7
b) Preliminary Phase (Assessment of the Report’s Admissibility and Merits).....	7
c) Investigation Phase	7
d) Decision-making and reporting phase.....	8
e) Archiving and retention of documentation	8
8. EXTERNAL CHANNEL	8
9. DISCLOSURE.....	9
10. PROTECTION OF THE WHISTLEBLOWER (CONFIDENTIALITY AND PROHIBITION OF RETALIATION).....	9
10.1 Protection of confidentiality	9
10.2 Protection against retaliation.....	10
11. DISCIPLINARY SYSTEM	10
12. DATA PROCESSING.....	11

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1. DOCUMENT ACCESSIBILITY

This policy is available on the website of the Hotel Caesar Augustus in Capri, managed by Società Amministrazione Gestione Alberghi – S.A.G.A. S.p.A. (hereinafter also referred to as the “Company”).

2. SCOPE OF APPLICATION AND PURPOSE

This policy applies to S.A.G.A. S.p.A. and is intended to identify and regulate, within the Company, the process of receiving, analyzing, and handling reports made in the workplace, in accordance with Legislative Decree 24/2023.

This procedure ensures the protection of individuals who report misconduct, both in terms of confidentiality and protection against retaliation.

3. REGULATORY REFERENCES AND DEFINITIONS

The following definitions are intended to clarify the meaning attributed to certain terms used: **Legislative Decree 24/2023** – Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons reporting on breaches of Union law and laying down provisions regarding the protection of persons reporting on breaches of national law;

Report: a written or oral communication regarding misconduct committed in violation of national or European regulations that harms the public interest or the integrity of the Company, as specifically indicated in Legislative Decree 24/2023.

Whistleblower: a natural person who reports the violations mentioned in Legislative Decree 24/2023, of which they became aware in the course of their work.

Reported Party: the individual accused of the conduct that is the subject of the Report.

Facilitator: a person who assists the Whistleblower in the reporting process, who works in the same workplace, and whose assistance must be kept confidential.

Retaliation: any conduct, act, or omission—even if merely attempted or threatened—carried out as a result of the report, a complaint filed with judicial authorities, or public disclosure, and which causes or may cause the Reporting Person or the person who filed the complaint, directly or indirectly, unjust harm.

Report Manager: *the internal office or external entity* entrusted with managing the reporting channel. The Reporting Manager must be specifically and adequately trained in the management of Reports and must possess the qualities of *impartiality* (understood as the absence of bias or prejudice toward the parties involved that could compromise objectivity) and *independence* (understood as autonomy from influence or interference by management, in order to ensure an objective and impartial analysis of the Report).

4. RECIPIENTS

This policy is addressed to:

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- the Company's employees and those bound to the Company by an employment relationship governed by Legislative Decree 81/2015 (e.g., temporary agency work, apprenticeships, intermittent work, etc.);
- volunteers and interns, including unpaid ones, who perform their work at the Company;
- consultants and self-employed individuals, including those with a coordinated and continuous employment relationship, who perform their work at the Company;
- to employees and collaborators of public or private sector entities that supply goods or services to the Company or that carry out work on behalf of third parties;
- to shareholders and persons holding administrative, managerial, supervisory, or representative functions within the Company, even if such functions are exercised de facto. These individuals report information regarding violations of which they have become aware within their work context.

A report may also be made:

- when the legal relationship has not yet begun, if the information regarding the violations was obtained during the selection process or other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if the information regarding the violations was obtained during the course of the relationship itself.

5. SUBJECT MATTER AND CONTENT OF THE REPORT

A Report may concern information, including reasonable suspicions, regarding violations of national and European regulations that harm the public interest or the integrity of the Company, committed in the workplace where the Reporter operates.

In particular, the **conduct that may be the subject of a Report** includes:

- offenses committed in violation of European legislation and the national provisions implementing it, relating to the following sectors: *public procurement; financial services, products, and markets; and the 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;*
- acts or omissions that harm the financial interests of the European Union as identified in EU regulations, directives, decisions, recommendations, and opinions (e.g., fraud, corruption, and any other illegal activity related to Union expenditure);
- acts or omissions concerning the internal market that undermine the free movement of goods, persons, services, and capital (e.g., violations of competition and state aid rules, corporate tax rules, and mechanisms designed to obtain a tax advantage that undermines the object or purpose of applicable corporate tax legislation);
- acts or conduct that undermine the object or purpose of the provisions set forth in European Union acts (this includes, for example, abusive practices as defined by the case law of the Court of Justice of the European Union).

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The Report must concern facts of which the Reporting Party is aware and regarding which the Reporting Party has reasonable grounds to believe they are true at the time of the Report. Reports based on mere rumors or hearsay, which are not sufficiently reliable, will not be considered.

In this regard, it is advisable that reports be as detailed as possible to allow for proper analysis by the parties responsible for receiving and handling them.

To prevent the report from being dismissed, it is recommended that the report therefore include:

- the personal details of the Reporter, unless the person making the Report chooses to do so anonymously;
- the time and place where the reported incident occurred;
- a clear and complete description of the incident being reported;
- the personal details or other information that allows for the identification of the person to whom the reported facts are attributed;
- the names of any other individuals who can provide information regarding the reported facts;
- an indication of any supporting documents that may confirm the validity of the reported facts;
- any other information that may provide useful evidence regarding the existence of the reported facts.

Complaints, claims, or requests related to the Whistleblower's **personal interests**—which pertain exclusively to their individual employment relationship or to their relationship with their superiors—are **excluded** from the scope of Legislative Decree 24/2023.

6. REPORTING CHANNELS

Reports may be submitted via the “internal” reporting **channel** established by the Company (pursuant to Article 4 of Legislative Decree 24/2023), or through the “external” reporting **channel** established by ANAC (which may be used exclusively under specific conditions, as provided for in Article 7 of Legislative Decree 24/2023).

In addition to the aforementioned reporting channels, there is also the option of “public disclosure” under certain conditions (see Article 15 of Legislative Decree 24/2023 and the ANAC Guidelines).

7. INTERNAL REPORTING CHANNEL

The Company has established an internal digital reporting channel that enables the management of reports while ensuring the confidentiality and protection of the whistleblower and other parties involved in the report.

To submit reports, the whistleblower may use the “My Whistleblowing” digital platform developed by MyGo S.r.l. of the Zucchetti S.p.A. Group, which can be accessed via a link on the website of the Hotel Caesar Augustus in Capri.

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7.1 Operation of the “My Whistleblowing” platform

The Whistleblower may submit a Report by registering and filling out the online form, providing their personal details.

The IT platform established by the Company also allows for the submission of **anonymous reports**, which guarantees not only the protection of the content of the transmission but also the anonymity of communications between the Whistleblower and the application, making it impossible for the recipient and all intermediaries in the transmission to trace the sender’s IP address.

An anonymous report is considered provided it is adequately detailed; it is recorded and retained by the Administrator, thus making it possible to trace it should the Reporter, or whoever filed the complaint, notify ANAC that they have suffered retaliatory measures as a result of that anonymous report or complaint.

By their very nature, anonymous reports do not allow the Reporter to benefit from the protections provided for by Legislative Decree 24/2023. However, in cases of anonymous reports, if the Reporter has subsequently been identified and has suffered retaliation, the protective measures against retaliation provided for by Legislative Decree No. 24 of 2023 apply.

The Whistleblower, again through the IT platform and subject to express consent to recording, may also submit their Report orally by recording a voice message using the specific function provided therein.

The Reporter may check the status of their Report by logging directly into the platform with their credentials.

7.3 Report Manager

S.A.G.A. S.p.A. has opted to *outsource* the management of the internal reporting channel and has entrusted Nexum Legal Sta Soc. Coop. a r.l., with headquarters at Piazzale delle Belle Arti No. 2, Rome, with the task of formally appointing the individuals responsible for receiving and managing Reports, in compliance with the provisions of the Decree and privacy regulations. In the event of a conflict of interest, the Manager must immediately notify the Company, which will promptly appoint a replacement.

7.4 Stages of the Internal Reporting Procedure

The internal reporting procedure consists of the following stages:

- a) Receipt of reports;
- b) Preliminary phase (assessment of the admissibility and eligibility of the report)
- c) investigative phase;
- d) decision-making and reporting phase;
- e) archiving and retention of documentation.

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a) Receipt of Reports

The Report Manager must issue a notice of receipt to the Reporter within seven days of the Report's submission.

b) Preliminary Phase (Assessment of the Report's Admissibility and Merits)

Once the acknowledgment of receipt has been sent, the Channel Manager proceeds with a preliminary review of the Report received and assesses:

- admissibility, i.e., the existence of subjective requirements (specifically, that the Reporting Party is a person authorized to file the Report) and objective requirements (that the content of the Report falls within the scope of the regulations) for filing the Report.
- its admissibility, i.e., that the circumstances of time, place, and event described in the Report are clear.

The Report may be deemed inadmissible due to:

- lack of data constituting the essential elements of the Report;
- manifest lack of merit regarding the factual elements attributable to the violations defined by law;
- presentation of facts of a general nature such that they cannot be understood by the relevant offices or personnel;
- submission of documentation alone without an actual Report of violations.

If the Report is deemed inadmissible or cannot be processed, the Report Administrator shall file it, ensuring the traceability of the supporting reasons.

If the Report is deemed admissible and eligible for further action, the Manager proceeds to the subsequent preliminary investigation phase.

c) Preliminary Investigation Phase

The Report Manager conducts specific verifications and assessments regarding the validity of the reported facts. To this end, the Report Manager:

- an exchange of information with the Reporter, if necessary, to obtain clarifications or supplementary documents;
- where deemed appropriate, summoning and interviewing the Reporter, the person reported, and/or individuals involved in the Report and/or otherwise informed of the facts;
- any consultation with or request for documentation from the managers of the relevant departments and, in any case, from all those who are in a position to contribute to the investigation of the matter and, where necessary, from external professionals.

In the event that it becomes necessary to seek technical assistance from third-party professionals, as well as specialized support from personnel in other company departments or divisions, it is necessary to redact any type of data that could allow for the identification of the Whistleblower or any other person involved. If knowledge of such data is necessary for the investigation conducted by external parties engaged by the Manager, the duties of confidentiality and privacy imposed on the Manager must be extended to such parties through specific contractual clauses to be included in the agreements entered into with them.

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Furthermore, designations must be formalized in accordance with applicable data protection regulations.

d) Decision-making and reporting phase

Once the investigation is complete, the Report Manager may:

- dismiss the Report if unfounded, providing justification (e.g., absence of factual elements attributable to specific and relevant violations; generic content of the Report; irrelevance of the facts subject to the Report, etc.).
- declare the Report well-founded and refer it to the competent internal bodies/functions for appropriate action (e.g., company management, should the analysis of the Report reveal critical issues in the company's internal control system, in order to allow the latter to implement improvements or corrective actions to address the identified issues; Human Resources for the necessary investigations and the possible initiation of disciplinary proceedings, etc.).

It should be noted, in any case, that, in accordance with the provisions of ANAC Resolution No. 311 of July 12, 2023, it is not the responsibility of the Reporting Manager to ascertain any individual liability, of whatever nature, nor to conduct checks on the legality or merits of corporate acts and measures, under penalty of encroaching on the competences of the entities designated for this purpose within the corporate organization or the judiciary.

The Reporting Manager must provide a response to the Reporter within three months of the date of acknowledgment of receipt.

In the event that it is not possible to conclude the investigation within the aforementioned timeframe—as there may be cases requiring a longer period of time for the investigation—the Whistleblower must nevertheless be provided, upon the expiration of the indicated deadline, with a update on the progress of the ongoing investigation, explaining the reasons for the extension.

e) Archiving and Retention of Documentation

The IT platform used as the internal reporting channel ensures the archiving of all documentation, as well as that produced or acquired during the analysis process.

In any case, paper and/or electronic documentation must be retained for the time necessary to process the specific Report and, in any event, for no longer than 5 years from the date of notification of the final outcome of the reporting procedure.

8. EXTERNAL CHANNEL

The Whistleblower may file an external report through the **external channel** established by **A.N.A.C.** (the National Anti-Corruption Authority), accessible via a link located in the Whistleblowing section of the agency's official website, if, at the time of submission, one of the following conditions applies:

- a) the internal reporting channel is not active;
- b) the Whistleblower has already filed an internal report and no action was taken on it;

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- c) the Whistleblower has reasonable grounds to believe that if an internal report were filed, it would not be effectively followed up or that filing such a report could result in the risk of retaliation;
- d) the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The procedures and process related to this report are outlined by ANAC.

9. DISCLOSURE

Public disclosure may be made directly, pursuant to Article 15 of Legislative Decree No. 24 of 2023, as a last resort, in the event that the Whistleblower:

- has previously filed an internal and external report or has directly filed an external report and has not received a response within the established time limits;
- has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed, or in which there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself.

10. PROTECTION OF THE WHISTLEBLOWER (CONFIDENTIALITY AND PROHIBITION OF RETALIATION)

Legislative Decree 24/2023 contains measures to protect the Whistleblower in terms of confidentiality and to prevent any discriminatory or retaliatory actions.

10.1 Protection of Confidentiality

The Whistleblower's personal data and any other information from which their identity may be inferred, directly or indirectly, may not be disclosed without their express consent to persons other than those designated to receive or follow up on Reports, who are expressly authorized to process such data.

The identity of the Whistleblower is protected by the Reporting Manager in all contexts following the Report, including any transfer of Reports to other competent authorities, except in cases where, due to specific legal provisions, anonymity cannot be invoked (e.g., in the case of criminal, tax, or administrative investigations, etc.).

In the context of the disciplinary proceedings initiated by the Company against the alleged perpetrator of the reported conduct, the identity of the Whistleblower is kept confidential when the disciplinary charge is based on separate and additional findings beyond the Report, even if resulting from it.

If the charge is based in whole or in part on the Report and the identity of the Whistleblower is indispensable to the defense of the accused or of any person involved in the Report, the identity of the Whistleblower may be disclosed only with the Whistleblower's prior express consent.

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In such a case, the Whistleblower shall be given prior notice in writing of the reasons necessitating the disclosure of the confidential information.

If the Whistleblower does not consent to the disclosure of their identity, the Report may not be used in the disciplinary proceedings, which, therefore, may not be initiated or continued in the absence of further evidence on which to base the allegation.

In any case, provided the conditions are met, the Company retains the right to file a complaint with the judicial authorities.

Confidentiality is also guaranteed to parties other than the Whistleblower, such as:

- the Reported Party (the individual accused of the reported conduct);
- persons other than the Reported Party, but who are nonetheless implicated because they are mentioned in the Report (e.g., the Whistleblower's coworkers who operate in the same work environment and have a regular and ongoing relationship with the Whistleblower);
- the facilitator (the person who assists the Whistleblower in the reporting process), both with regard to their identity and with reference to the specific nature of the assistance provided.

10.2 Protection Against Retaliation

Any person who makes an internal or external Report or files a complaint with the judicial authorities regarding unlawful conduct of which they have become aware by virtue of their employment relationship shall not be subject to retaliatory conduct.

Any discriminatory or retaliatory actions taken by the Company are null and void. Examples include dismissal, reassignment, transfer to a different workplace, reduction in salary, changes to work hours, negative references, intimidation, harassment, the imposition of disciplinary sanctions, and any other discriminatory measure that disadvantages the Whistleblower as a result of the Report.

The Whistleblower, or any other person covered by this protection (facilitator; individuals in the same work environment as the Whistleblower; the Whistleblower's coworkers, etc.), who believes they are being subjected to retaliatory conduct for having reported an illegal act, may provide a detailed account to ANAC, which will take the necessary measures.

The Whistleblower loses protection: (i) if their criminal liability for the offenses of defamation or slander is established, even by a first-instance judgment, or if such offenses are committed through the report to the judicial authorities; (ii) in the event of civil liability for the same cause due to willful misconduct or gross negligence. In both cases, the Whistleblower or complainant will be subject to a disciplinary sanction.

11. DISCIPLINARY SYSTEM

Failure by Company employees to comply with this Policy is subject to disciplinary review by the relevant Company department.

In particular, in compliance with applicable laws, individual National Collective Labor Agreements, and internal regulations, the Company imposes disciplinary sanctions:

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- against those who are responsible for any act of retaliation, discrimination, or otherwise unlawful prejudice, whether direct or indirect, against the Whistleblower (or anyone who has assisted in the investigation of the facts subject to a Report) for reasons directly or indirectly related to the Report;
- against the person reported, for the established liabilities;
- against anyone who violates the confidentiality obligations set forth in the Procedure;
- against employees, as provided by law, who have made a groundless Report with intent or gross negligence.

Disciplinary measures will be proportionate to the extent and severity of the unlawful conduct established and may, in the most serious cases, result in termination of employment.

With regard to third parties (partners, suppliers, consultants, agents, etc.), the remedies and actions provided for in contractual agreements and by law shall apply.

12. DATA PROCESSING

The data and documents subject to the Report are processed in compliance with personal data protection regulations, in accordance with the procedures in force at the Company.

Among the duties of the Data Controller is the preparation of a data protection impact assessment, pursuant to Article 35 of the GDPR (EU Regulation 2016/679), aimed at analyzing the risks borne by all parties involved (Whistleblower, persons reported, third parties) and to adopt technical and organizational measures suitable for ensuring a level of security appropriate to the likelihood and severity of the identified risks.

The privacy policy regarding whistleblowing reports is available on the IT channel.

Personal data that is clearly not necessary for the processing of a specific Report is not collected or, if collected accidentally, is deleted immediately.

Reports and related documentation are retained for the time necessary to process the Report and, in any case, for no longer than five years from the date of notification of the final outcome of the reporting procedure.