



INFORMATION DOCUMENT

WHISTLEBLOWING REPORTS PURSUANT TO LEGISLATIVE DECREE NO. 24/2023

Internal reporting channel

Reports must be submitted through the dedicated internal “Integrity Line” channel provided by EQS Group, accessible via the company intranet, the IREN Group website, or directly by entering the following address in your browser: <https://iren.integrityline.com/>

The platform allows reports to be made in the following ways:

- in written form;
- in oral form, by recording a voice message which will be encrypted and morphed to make the whistleblower’s voice unrecognizable.

The whistleblower may also request a direct meeting through the platform, which will be scheduled within a reasonable time from the date of the request, according to the procedures communicated by the report handler.

The platform ensures, through encryption tools, the confidentiality of the identity of the whistleblower, the person involved, and any other individuals mentioned in the report, as well as the content and documentation of the report. All reports received are encrypted with ISO 27001-certified high-security standards, and data are stored on secure servers outside the company network.

The platform also allows the whistleblower to remain anonymous by selecting the appropriate option.

The whistleblower must indicate which company within the IREN Group the report concerns and provide all relevant information to enable the responsible parties to conduct the necessary and appropriate verifications to assess the validity of the reported facts.

Once the reporting process is completed, the platform assigns an identification number to the report. By accessing the “Secure In-box” section and entering the report number and the password generated during submission, it is possible to monitor the progress of the report or communicate directly with the report handler in case of further inquiries or to request a meeting.



External reporting channel and public disclosure

Whistleblowers may use the **external channel managed by ANAC** (<https://www.anticorruzione.it/-/whistleblowing>), only in the following cases:

- the Company has not established an internal reporting channel, or the existing channel does not comply with Legislative Decree No. 24/2023;
- a report was already made through the internal channel, but no action was taken;
- the whistleblower has a well-founded fear that using the internal channel would not lead to effective follow-up or could result in retaliation;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Whistleblowers may also make a **public disclosure** (press and other media, such as social networks), under one of the following conditions:

- the whistleblower has previously made both an internal and an external report, or directly made an external report, and no response was provided within the established timeframes regarding the measures planned or adopted to follow up on the reports;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the whistleblower has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to specific circumstances of the case, such as the possible concealment or destruction of evidence, or a well-founded fear that the recipient of the report may be colluding with or involved in the violation.

The possibility of reporting to the competent national judicial and accounting authorities remains unaffected.