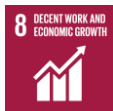


Whistleblowing Policy





CONTENTS

- 1. OUR APPROACH TO RESPONSIBLE BUSINESS 3
- 2. WHISTLEBLOWING POLICY 3
- 3. DEFINITION, APPLICATION AND FUNDAMENTAL ELEMENTS 4
 - 3.1 DEFINITION 4
 - 3.2 PURPOSE AND FUNDAMENTAL ELEMENTS 4
 - 3.3 APPLICATION 5
- 4. WHISTLEBLOWER PROCESS 5
 - 4.1 RAISING THE CONCERN 5
 - 4.2 ANONYMITY 6
 - 4.3 INFORMATION TO PROVIDE 6
 - 4.4 INVESTIGATION 6
 - 4.5 POSSIBLE OUTCOME 6



1. OUR APPROACH TO RESPONSIBLE BUSINESS

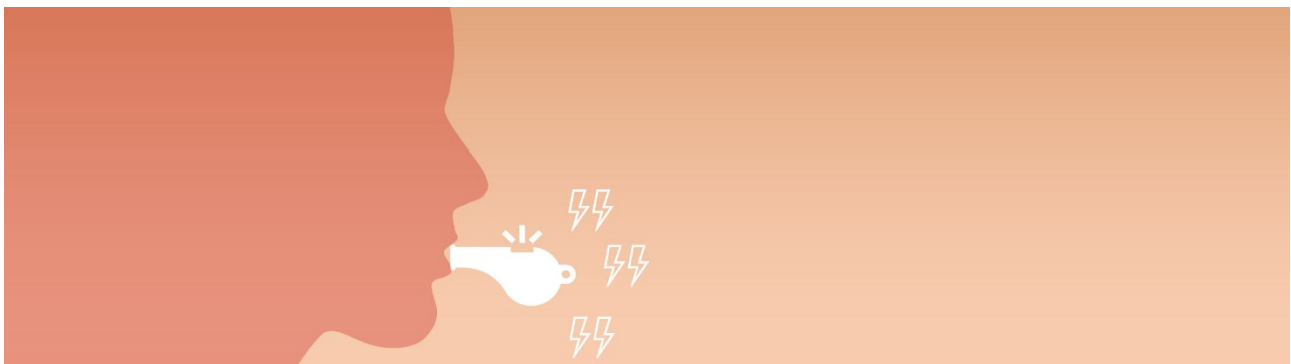
Peridot Solar, established in 2022, aims to be a leading entity in the energy transition process. Our purpose is to drive the future of renewable energy challenges through responsible investments, protecting the environment, enhancing wellbeing and creating value for all stakeholders. In line with our vision, focused on innovation and value creation, Peridot Solar fosters an environment that seeks to comply with the highest international standards, aiming to exceed market and investor expectations. Peridot Solar embraces a responsible approach to governance. Our values, initiatives, vision and commitment drive us to operate sustainably, ethically and with accountability whenever we develop, finance, build and operate our plants across Europe, whilst simultaneously being sure to create a positive impact on our people, the environment and with the communities in which we operate.

2. WHISTLEBLOWING POLICY

An integral component of Peridot Solar's commitment to transparency and integrity is the establishment of a mechanism that enables directors, officers, employees, and business partners to raise concerns responsibly and effectively in the event they uncover information suggesting misconduct. Therefore, it is imperative to implement a robust Whistleblowing Policy, reinforcing our professional integrity and emphasizing the company's value for honesty and respect among its officers, employees, and stakeholders within the organization and society at large.

Our Whistleblowing Policy outlines a systematic approach to addressing concerns while also providing protection to all whistleblowers from victimization, harassment, or disciplinary actions. In this regard, the company adheres to the provisions of Directive (EU) 2019/197 on the protection of individuals who report breaches of Union Law. Consequently, we are dedicated to implementing all requisite measures to:

- Ensuring that the identity of the reporting individual remains confidential and is not disclosed to anyone beyond the authorities or staff members competent to receive or follow up on reports, unless explicit consent is provided by the reporting person.
- Prohibiting any form of retaliation against individuals who report concerns, including threats or attempts of retaliation, such as suspension, dismissal, or imposition of disciplinary measures.



Should directors, officers, employees, and business partners suspect or become aware of any action conflicting with this Policy, or any solicitation for such action, they must promptly notify Management and/or the HR Director, or make a disclosure to them as soon as possible. Management and/or the HR Director are then required to act promptly and escalate the matter in accordance with the Policy. The company promotes transparency and fully supports any individual who raises genuine concerns in good faith under this Policy, even if they are ultimately found to be mistaken. No directors, officers, employees, or business partners will face penalties, demotions, or any other negative consequences for reporting a potential violation of the Policy or any wrongdoing.



3. DEFINITION, APPLICATION AND FUNDAMENTAL ELEMENTS

3.1 DEFINITION

Whistleblowing is the confidential disclosure by an individual, usually an employee, of any concern encountered in the workplace relating to a perceived wrongdoing or impropriety. In other words it is the activity of a person revealing information about activity within a private or public organization that is deemed illegal, immoral, illicit, unsafe or fraudulent. Among others, Peridot Solar considers misconduct:

- Criminal offence that has been or that might be committed;
- A legal obligation not being met or any malpractice that is being committed by the Company or by any personnel working on its behalf;
- Any misconduct that might cause H&S risks to Company employees, stakeholders or external parties,
- Any immoral or unethical conduct that violates the Company Code of Conduct;
- Any action or intention that might have significant impacts or risks to the environment;
- Any action or intention to violate the Company Governance standards;



3.2 PURPOSE AND FUNDAMENTAL ELEMENTS

The aim of this policy is to provide a methodology to cover any situation in which an individual (the “Whistleblower”) raises a concern about a risk, misconduct or malpractice that affects Peridot Solar together with its officers, employees, Business Partners, customers, utilities, co-investors, competitors, or the public interest. This policy is based on three fundamental pillars:



Protection

Whistleblowers are protected from victimization, harassment, retaliation or disciplinary action as a result of any disclosure (if this is made in good faith and is not made maliciously or for personal gain)



Investigation

Disclosures will be properly investigated and interviews with all the witnesses and other parties involved will be arranged accordingly



Anonymity

Any disclosure will be treated as highly confidential, and every effort will be made to keep anonymous the Whistleblowers identity. The Company cannot guarantee the retention of this confidentiality if external legal action flows from the disclosure



3.3 APPLICATION

This Policy applies to everyone who carries out an undertaking for Peridot Solar global operations, including, but not limited to:

- Directors & Officers;
- Employees;
- Business Partners;
- Interns or other trainees.

4. WHISTLEBLOWER PROCESS

4.1 RAISING THE CONCERN

Peridot Solar provides a variety of channels for employees, consultants, business partners, and stakeholders to raise their concerns. These diverse sources offer the opportunity to address potential issues from different perspectives, thereby minimizing the risk of certain problems going unnoticed or unaddressed.



- In a typical scenario, individuals should make disclosures internally and in private, having the opportunity to raise their concerns through various channels, including:
 - Their Line Manager / Supervisor,
 - Local Office Manager,
 - HR Department,
 - Local Country Manager

If the designated contacts are unavailable, or if the whistleblower does not feel comfortable using these channels, or is unsure about the appropriate contact or channel to use, or even if they perceive that their concern raised internally has not been adequately addressed, they may:



- Contact whistleblowing@peridotsolar.com,
- Submit a report by regular mail (name or anonymously) to Peridot Solar Italy S.r.l Via Alberico Albricci 7, 20122 Milan to the attention of Legal & Compliance. Reports mailed should be marked “Private and Confidential” with the reference “Whistleblowing.”



It is crucial that regardless of the channel used to raise the concern, the whistleblower clearly states that the disclosure is made within the terms of this Policy. This ensures that the recipient immediately recognizes the nature of the disclosure and can take all necessary actions to investigate the issue properly while carefully protecting the whistleblower's identity.

4.2 ANONYMITY

Openness facilitates the Company's ability to assess the disclosure, organize the investigation, and comprehend any underlying motives while gathering additional information. Individuals have the option to raise concerns confidentially or anonymously, depending on whether they provide their name (with the condition that it remains confidential without their consent) or choose not to disclose their identity at all. However, if the Company is unaware of the whistleblower's identity, it may not be possible to provide reassurance or protection to the whistleblower.

4.3 INFORMATION TO PROVIDE

While it is beneficial for the Company to receive evidence, if available, from whistleblowers to support their disclosure, it is not mandatory for whistleblowers to possess evidence before reporting a matter. The Company encourages individuals to raise concerns at an early stage, even if concrete evidence is not yet available. This proactive approach is crucial in cases where there are serious reasons to believe misconduct is occurring.

4.4 INVESTIGATION

Upon receipt of any disclosure, it will be promptly forwarded to the Legal & Compliance Department, which is responsible for conducting thorough investigations and coordinating corrective actions with the relevant internal supervisory bodies. The nature of the investigation may vary depending on the concern raised; however, all disclosures will undergo rigorous examination, including interviews with all key individuals involved.

4.5 POSSIBLE OUTCOME

No directors, officers, employees, or business partners will face penalties, demotions, or any other negative consequences for reporting a potential infringement of the Policy or wrongdoing. Therefore, there will be no adverse consequences for anyone who reports a whistleblowing concern in good faith. However, individuals found responsible for making false or malicious allegations will be subject to disciplinary action, which may result in termination of employment. The same principles apply to business partners and third parties, and if found responsible for making false allegations, their relationship with Peridot Solar may be terminated. Throughout the investigation process, whistleblowers will be kept informed of progress and outcomes, within the confines of maintaining confidentiality and observing legal restrictions.