



## Whistleblowing procedure

**FILE - 3.2**  
**Rev. 1**

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# FILE - 3.2

## Whistleblowing procedure

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## 1. FOREWORD

The institution of the so-called whistleblowing or “whistleblower” is a protection and safeguarding tool, of Anglo-Saxon origin, for those who, within a public or private organisation, whistleblow to specific individuals or bodies - previously identified and appointed - possible violations of law and regulation, internal policies, Codes of Ethics, unlawful conduct and non-compliance in general - by other subjects belonging to the organisation.

EU Directive 2019/1937 concerning the “*protection of persons who report violations of Union law*” has been transposed into Italian law by Italian Legislative Decree No. 24 of 16 March 2023 (“**Decree**”).

The objective of the European Directive is to establish common minimum standards to ensure a high level of protection for persons reporting breaches of Union Law, by creating secure communication channels, both within the organisation and externally.

An integral part of the discipline is pursuing, as a goal, the fight against and prevention of illegal phenomena in public and private organisations. Furthermore, it encourages the emergence of prejudicial conduct – of which the whistleblower has become aware in the context of his work situation – to the detriment of the body to which he belongs and,

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consequently, to the collective public interest. In order to promote virtuous behaviour in this context, the principle of confidentiality regarding the whistleblower's identity and protection from retaliation must be adhered to on a work and non-work level.

In order to guarantee the transposition of the directive without going back on the protections already provided for by our legislation, the Decree repeals and modifies the previous national regulations. It encloses (in a single regulatory text – for both public and private sectors), the procedure for the protection of subjects who report illegal conduct in violation not only of European provisions, but also national ones. This is provided that it is based on well-founded reasons and detrimental to the public interest and the integrity of the institution.

The regulatory framework has been completed by the ANAC Guidelines. These contain procedures for the presentation and management of external whistleblowing as well as indications and principles that public and private bodies can take into account for internal channels.

The purpose of the institute is to allow organizations to address, as soon as possible, any critical issues, thanks to the spontaneous emergence of situations of risk or damage, preventing and combating any offences, and to disseminate the culture of ethics and legality within them. All this creates a climate of transparency and a sense of participation as well as belonging also thanks to overcoming the fear of employees suffering retaliation from corporate bodies or colleagues or the risk of not hearing their whistleblowing.

This organisational procedure ("**Procedure**") is therefore an expression of a precise will and a serious commitment of VALVITALIA SPA. ("**VALVITALIA**" or the "**COMPANY**") in promoting a culture of transparency and legality<sup>1</sup>.

In particular, the Procedure establishes several specific company reporting channels. Furthermore, it outlines the operational process for the management of whistleblowing and the forms of protection that are guaranteed, in accordance with the provisions of current legislation, to the whistleblower.

The purpose of this procedure is also to regulate the procedures for validating and substantiating whistleblowing and, consequently, to take the appropriate corrective and disciplinary actions.

## 2. REFERENCES

- Italian Legislative Decree 24/2023;
- Organisational and Management Model pursuant to Legislative Decree 231/2001 of Valvitalia;
- VALVITALIA Code of Ethics;
- Policies and internal regulations;
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law.

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<sup>1</sup> The Company had already introduced IT channels for reporting and developed a procedure in compliance with the previous regulatory provisions, a procedure that has been duly updated in this version.

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- Legislative Decree no. 196 of 30 June 2003 (hereinafter, "Privacy Code"): Personal Data Protection Code – and subsequent amendments and additions;
- European Regulation 2016/679 (hereinafter, 'GDPR'): on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)
- Guidelines issued by the National Anti-Corruption Authority (ANAC) pursuant to Article 10 of the Whistleblowing Decree on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national regulatory provisions – procedures for the submission and handling of external whistleblowing.
- Operating guide for private bodies, published by Confindustria on 27 October 2023.

### 3. PERSONAL SCOPE OF APPLICATION: WHISTLEBLOWERS AND REPORTED PERSONS

The whistleblower is the natural person who makes a whistleblowing or public disclosure of information on violations acquired in the context of his or her work.

The recipients of this Procedure, i.e. the subjects for whom the whistleblowing channels have been prepared as well as the protections provided, are as follows:

- employees of private companies, including workers whose employment relationship is governed by Italian Legislative Decree no. 81 of 15 June 2015, or Article 54-bis of Decree-Law no. 50 of 24 April 2017, converted, with amendments, by Law no. 96 of 21 June 2017;
- self-employed individuals, including those listed in Chapter I of Law n. 81 of 22 May 2017, as well as holders of collaboration relationships referred to in Article 409 of the Code of Civil Procedure and Article 2 of Italian Legislative Decree no. 81 of 2015, whether they work for the government or for the private sector.
- workers or collaborators, who carry out their work with entities in the public or private sector that provide goods or services or who carry out works for third parties;
- freelancers and consultants who work for companies in the public or private sector;
- volunteers and trainees, paid and unpaid, who work for companies in the public or private sector;
- shareholders and persons with administrative, management, control, supervisory or representative roles, even if these duties are exercised on a purely factual basis, with public or private sector entities.

The protection of reporting persons also applies if the reporting, the reporting to the judicial or accounting authority or the public disclosure of information takes place in the following cases:

- when the "professional" legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;

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- during the trial period;
- after the dissolution of the legal relationship if the information on the violations was acquired during the course of the relationship.

Protective measures also apply:

- to the so-called facilitators or to the natural person who assists a whistleblower in the reporting process, operating in the same work context;
- to persons in the same work environment as the whistleblower, the person who has made a complaint to the judicial or accounting authorities or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship relationship up to the fourth degree;
- to the work colleagues of the whistleblower or of the person who filed a complaint with the judicial or accounting authority or made a public disclosure, who work in the same working context as the same and who have a habitual and current relationship with said person;
- to bodies owned by the whistleblower or the person who filed a complaint with the judicial or accounting authority or who made a public disclosure or for whom the same persons work, as well as to bodies operating in the same working context as the aforementioned persons.

#### **4. OBJECTIVE SCOPE OF APPLICATION: FACTS WHICH ARE SUBJECT TO WHISTLEBLOWING**

In general, conduct, behaviour, acts or omissions - of which one becomes aware in the context of, on the occasion of and/or due to the performance of one's work duties or by reason of the work/collaboration relationship - that damage the interest or integrity of the Company may be the subject of "protected" reporting work or by reason of the employment/collaboration relationship - which damage the interest or integrity of the Company.

In addition, the information may include well-founded suspicions regarding violations that have been committed, or that, on the basis of concrete elements, may be committed in the organisation, as well as conducts intended to conceal such violations.

Violations consist of:

- unlawful conduct within the meaning of Italian Legislative Decree No. 231 of 8 June 2001, or violations of the organisation and management models which do not fall under the following points;

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- offences that fall within the scope of the European Union or national acts indicated in the attachment to this decree, or of the national acts that constitute the implementation of the European Union acts shown in the annexe to Directive (EU) 2019/1937, although not indicated in the annexe to this decree, relating to the following areas:
  - public procurements;
  - financial services, products and markets and prevention of money laundering and terrorist financing;
  - product safety and compliance;
  - transport safety;
  - environmental protection;
  - radiation protection and nuclear safety;
  - food and feed safety, animal health and welfare;
  - public health;
  - consumer protection;
  - protection of privacy and protection of personal data and security of information networks and systems;
- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
- acts or omissions concerning the internal market, as referred to in Article 26 (2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and state aid rules. The same applies to breaches concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation;
- acts or conduct which undermine the object or purpose of the provisions of European Union legislation in the areas outlined in the previous points.

They are not subject to the Decree and procedure regulation and cannot be subject to "protected" reporting:

- disputes, claims or requests related to a personal interest of the whistleblower or of the person filing a complaint with the judicial or accounting authorities and that relate exclusively to his or her individual employment or public employment relationship, or inherent to their employment relationships with hierarchically superior figures;
- whistleblowing of violations where they are already compulsorily governed by the European Union or national acts referred to in part II of the annexe to this decree or by the national acts that implement the European Union acts indicated in part II of the annexe to Directive (EU) 2019/1937, although not indicated in part II of this decree;

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- whistleblowing of national security and procurement breaches relating to defence or national security aspects, unless such aspects fall within the relevant secondary law of the European Union.

The application of national or European Union provisions regarding:

- a) classified information
- b) forensic and medical professional secrecy;
- c) secrecy of the deliberations of the courts.

## 5. WHISTLEBLOWING WHICH IS NOT PERMITTED

In any case, the following will not be considered protected by the *whistleblowing* institute, albeit falling in the abstract within the scope of the legislation:

- whistleblowing, made with gross negligence or wilful misconduct, that pursue only harmful, defamatory or slanderous purposes towards the reported person or other subjects or that the whistleblower knows to be clearly false;
- whistleblowing of a discriminatory nature, relating to sexual, religious and political orientations or the racial or ethnic origin of the reported person or other subjects;
- whistleblowing made for the sole purpose of damaging the reported person, even from a reputational standpoint;
- claims, objections, or requests related to a personal interest of the whistleblower that relate exclusively to their individual employment, or inherent to their employment relationships with hierarchically superior figures.

No protection is guaranteed for such whistleblowing, without prejudice to any criminal, civil and/or disciplinary liability.

Reports that appear to be *ictu oculi* defined by these characteristics will not be instructed.

## 6. WHISTLEBLOWING CONTENTS

Although the whistleblower doesn't need to be certain – or have precise evidence - of the actual occurrence of the reported facts and the author thereof, the whistleblowing should:

- not be based on mere suspicions, rumours or simple news reported by third parties without response;
- be detailed and include sufficient details in order to allow Valvitalia to carry out the necessary checks.

In this perspective, each individual whistleblowing should include the following elements:



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- a clear and as complete as possible description of the facts and conduct covered by the same. This includes, by way of example: time and place, transaction, operation, individual contract or deal, methods of implementation, etc.;
- any information useful to identify in a sufficiently precise manner the reported person and any other persons involved. By way of example: general information, corporate role.

The whistleblowing must also contain the following elements:

- the identification data of the whistleblower and his/her business or professional location as well as an address to communicate subsequent updates;
- An indication of any third parties who may be able to confirm the facts covered by the whistleblowing or provide additional information;
- an allegation or indication of any additional material in support of the reported facts.

Reports from which it is not possible to obtain the identity of the whistleblower are considered anonymous and equivalent to ordinary whistleblowing. They must in any case be recorded and kept together with the relevant documentation: in fact, if the whistleblower has been subsequently identified and has suffered retaliation, the measures for retaliation apply in any case.

## 7. WHISTLEBLOWING CHANNELS

Reports may be made through the following channels:

- computer platform prepared by VALVITALIA accessible from the following link: <https://valvitalia.integrityline.com/> (or in the appropriate section of VALVITALIA's company website) that allows the sending of written reports as well as a telephone messaging service for oral reports and related filing of the latter. The platform allows the whistleblower to monitor and update the whistleblowing after the original submission as well as to receive feedback on the taking charge and follow-up received;
- an envelope must be sent to the Company's administrative headquarters, Via Tortona 69, Rivanazzano Terme (PV), addressed to the Supervisory Body and the Head of the Legal Department as Whistleblowing Manager. This must take place with the so-called double envelope system (the identification data of the whistleblower in one; the contents and documentation relating to the whistleblowing in another; both contained in a third).

Whistleblowers may also request a direct meeting with the Whistleblowing Manager through the platform or shortcuts. The meeting must be guaranteed within 5 working days, unless justified reasons and circumstances and in any case it must take place within a reasonable time. The place designated to host this meeting must guarantee the confidentiality of the whistleblower. Subject to the consent of the whistleblower pursuant to Art. 14 paragraph 4 of



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the Whistleblowing Decree, the Manager will fully transcribe what was reported by the whistleblower in a report and submit it to the whistleblower to make any changes. The whistleblowing must be signed by the Manager and the whistleblower. A copy of the signed whistleblowing is issued to the latter.

## 8. WHISTLEBLOW MANAGEMENT PROCESS

The whistleblow management process is structured in the following phases:

1. whistleblowing receipt;
2. preliminary assessment and management of whistleblowing;
3. preliminary phase
4. reporting;
5. whistleblowing filing and tracking.

In general, the Whistleblowing Manager entrusted with the management of the internal reporting channel carries out the following activities:

- notify the whistleblower of receipt of the whistleblowing within 7 (seven) days of the date of receipt;
- maintains any discussions with the whistleblower and requests, if necessary, additions;
- fixes the requested meeting within 5 days or in any case a reasonable time;
- carries out the in-depth and investigation activities necessary to verify the reports received;
- provide feedback to the whistleblower, regarding the whistleblowing, within 3 (three) months from the date of the notice of receipt or, in the absence of such notice, within 3 (three) months from the expiry of the 7 (seven) day period from the submission of the whistleblowing.

### 8.1 Whistleblowing receipts

The Whistleblowing Manager is, in the specific case, a *team* corresponding to the Supervisory Body including the Head of the Legal Area, formally appointed with the adoption of this procedure. The subjects listed above already possess the requirements of autonomy and are already trained and competent to handle whistleblowing incidents. They specifically know how to manage the platform.

Upon receiving of the whistleblow, the Managers report it on a special register - subsequent to the computer channel's electronic archiving - indicating the following:

- whistleblowing sequential number;
- date and time of receipt;
- classification of the whistleblow by type.

If deemed appropriate, and if the type of whistleblowing allows it, the Managers may, at their discretion, request further information or documentation from the whistleblower in order to

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allow a more exhaustive and conclusive assessment of the whistleblowing.

For any reason, if the Manager acknowledges that it is in a conflict of interest, even for some of its members, it immediately notifies the company's supervisory bodies and management bodies for the appointment of a “substitute” Manager, to whom the report must be forwarded within 7 days of its receipt, indicating the date on which any other relevant information was first received. At the same time, similar information will be given to the Whistleblower.

## 8.2 Whistleblowing management

The Whistleblowing Managers will evaluate each whistleblowing received with discretion, communicating it to the supervisory body and the management body, as appropriate.

The following must be assessed:

- the validity of the whistleblow understood as the existence of the subjective and objective conditions in which the Decree can be applied. If it is not admissible, the whistleblowing report may nevertheless be considered, possibly, as an ordinary report and in any case may be used as a starting point for further supervisory investigations;
- the validity of the whistleblow in the sense that it contains the minimum requirements to be processed;
- if it is a “not allowed” whistleblow.

In the latter case and in cases of rejection or inadmissibility, the whistleblow will be filed.

## 8.3 Preliminary phase

In cases where the whistleblow has been deemed actionable, the Managers initiate internal checks and investigations to collect further detailed information to verify the substantiation of the reported facts and collect adequate evidence.

Managers have the authority to request further information or documentation from the whistleblower. In addition, they have the right to involve them in the investigation phase and provide them with any information about the start and progress of the investigation.

In particular, the managers will have the full right, without prejudice to the right to defence of the reported party, to:

- initiate specific analyses (possibly also through actual *audits*) including the personal hearing of the whistleblower and any other persons who may report circumstances useful for the reconstruction of the facts;
- conduct all the activities directly related to determining the facts covered by the whistleblowing, or, if required, make use of the support and collaboration of the company's structures and functions, as well as external consultants, when their

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involvement is necessary due to the nature and complexity of the checks;

- conclude the investigation at any time, if, during the same, the groundlessness of the Whistleblow is ascertained;

A whistleblower's and an individual subject to protection's data must remain confidential, even where third parties (even outside the Company) are involved in the checks and analyses. All requirements imposed by the various regulations, particularly those relating to the protection of personal data, must be met.

As early as possible in the investigation – where it is necessary to take specific precautionary initiatives – the Whistleblowing Managers can discuss with the Supervisory Body, the management and with the managers of the function concerned by the whistleblowing.

#### **8.4 Conclusion of the investigation and reporting**

At the end of the investigation phase, the Managers shall draw up a report containing an indication of the verification activities, the investigations conducted and the related conclusions regarding the substantiation or otherwise of the facts subject to the report.

The Managers inform the whistleblower of the outcome of the whistleblow at the end of the investigation (in any case within 3 months of receipt of the whistleblow).

If, as a result of the investigations and verifications carried out, the facts and conduct reported are found to be unfounded, the Managers shall file the whistleblow. They shall also notify the Board of Directors and the Board of Statutory Auditors, keeping confidential the details of the persons reported and the whistleblowers.

In the event that, conversely, the facts covered by the whistleblow are deemed well-founded, the Managers shall transmit the whistleblow to the Board of Directors and the Board of Statutory Auditors. They should also keep confidential the personal information of whistleblowers and those reported, and submit the results of the investigations of the whistleblow to the competent bodies, if it refers to employees, so that the most appropriate measures are taken towards the reported employees.

In cases where the conduct covered by the whistleblow relates to third parties with whom the Company has contractual relationships (such as suppliers, consultants, external collaborators, business partners, etc.), the Managers communicate this circumstance to the Board of Directors and the Board of Statutory Auditors and those responsible for the related function so that the necessary measures can be taken to protect the Company legally.

An annual report by the Managers is sent to the Board of Directors and the Board of Statutory Auditors containing the list of reports received during the reporting period as well as the outcome of the verification activities carried out, while maintaining the confidentiality of the names and addresses of those reported and whistleblowers.

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## **Whistleblowing sent to a channel other than the one intended to receive it**

Whenever an internal whistleblowing is presented to a subject other than the one identified and authorised, it must be transmitted, **within 7 (seven) days** of receipt, to the competent subject, along with a notification of the date of receipt and any other pertinent information, and the whistleblower must also be notified simultaneously.

## **Whistleblow made in person**

If a whistleblow is made in person, directly to the Whistleblowing Manager, for example during an in-person meeting, the latter may open the whistleblow form directly, entering all the information necessary to proceed with the report.

## **9. WHISTLEBLOWER CONFIDENTIALITY AND PROTECTION REGIME**

### **9.1. Confidentiality obligation**

The identity of the whistleblower and any other information from which such identity can be inferred (directly or indirectly), cannot be disclosed, without the express consent of the same, to persons other than those competent to receive or follow up on reports. These should be expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and article 2-quaterdecies of the Code on the protection of personal data referred to in Italian Legislative Decree no. 196 of 30 June 2003.

The Manager who receives and processes the whistleblow must guarantee the confidentiality of the following: the whistleblower, the facilitator, the reported person, the persons mentioned and any other person involved during all stages of the reporting process.

The Manager and any other persons who have been duly authorised and appointed have access to the documentation to ensure the utmost protection of confidentiality. If necessary, to better manage a whistleblow the involvement of third parties, the Manager will take care to ensure that the contents of the report are separated from the elements which enable the identification of the whistleblower and other subjects subject to protection in any way possible.

The prohibition on revealing the identity of the subjects to be protected refers not only to the name of the whistleblower but also to all the elements of the Whistleblow, including the attached documentation, to the extent that their disclosure, even indirectly, may allow the identification of those subjects to be revealed.

A list of reports and communications acquired can only be viewed by the Manager. If, for investigative reasons, other subjects are required to be informed of the content of the Whistleblow or the attached documentation, their personal data and any other information that could indirectly identify these subjects must be obscured.

In the context of criminal proceedings, the identity of the whistleblower is covered by secrecy in the manner and within the limits provided for in Article 329 of the Code of Criminal Procedure.

As part of the procedure before the Court of Auditors, the identity of the whistleblower cannot be revealed until the end of the investigation phase.

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In the context of disciplinary proceedings, the identity of the whistleblower shall not be revealed, provided that the notification of the disciplinary charge is based on investigations that are additional to and separate from the reporting made, even if they are related to it. If the claim is based, in whole or in part, on the Whistleblow and knowledge of the Whistleblower's identity is essential for the defence of the accused subject, the Whistleblow shall be usable for the purposes of disciplinary proceedings only in the presence of the Whistleblower's consent to the disclosure of their identity.

The whistleblower is notified in writing of the reasons for the disclosure of confidential data, as well as in the internal and external reporting procedures referred to in this chapter when the identification of the reporting individual and the information from which it can be inferred is also essential for the defence of the individual concerned. The whistleblower must be able to express their consent or dissent.

In compliance with the same guarantees provided for in favour of the whistleblower, the identity of those involved and those mentioned in the whistleblow will be maintained until the conclusion of the proceedings initiated as a result of the whistleblow.

The whistleblow is exempt from access provided for in Articles 22 et seq. of Law No 241 of 7 August 1990 and Articles 5 et seq. of Italian Legislative Decree No 33 of 14 March 2013.

## 9.2. Processing of personal data

All processing of personal data, including communication between the competent authorities, provided for in this decree, must be carried out in accordance with Regulation (EU) 2016/679, Italian Legislative Decree no. 196 of 30 June 2003 and Italian Legislative Decree no. 51 of 18 May 2018. The communication of personal data by the institutions, bodies, offices or agencies of the European Union shall be carried out in accordance with Regulation (EU) 2018/1725.

Any personal data that are clearly not relevant to the processing of a particular whistleblow are not gathered or, if gathered accidentally, are immediately deleted.

The rights referred to in Articles 15 to 22 of Regulation (EU) 2016/679 may be exercised within the limits of Article 2-undecies of Italian Legislative Decree No. 196 of 30 June 2003.

The processing of personal data relating to the receipt and management of reports is carried out by the persons referred to in Article 4, as data controllers, in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Italian Legislative Decree no. 51 of 2018. All this provides appropriate information to whistleblowers and persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Italian Legislative Decree no. 51 of 2018, as well as adopting appropriate measures to protect the rights and freedoms of data subjects. Consequently, the Company will process the personal data referred to in this whistleblow as data controller and shall comply with all the requirements of the legislation concerning the protection of personal data (adequate technical and organizational security measures; DPIA; updating the processing register; providing adequate information to data subjects; formalising the appointment of authorised subjects and responsible subjects).

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### 9.3. Whistleblower protection

Protective measures apply to whistleblowers when the following conditions are met:

- a) at the time of the report or whistleblowing to the judicial or accounting authorities or of public disclosure, the reporting or whistleblowing person had reasonable grounds to believe that the information about the reported, publicly disclosed or whistleblowing violations was true and fell within the objective scope of the whistleblowing legislation;
- b) the whistleblow or public disclosure was made on the basis of what is required by law.

The reasons that led the person to report or denounce or publicly disclose are irrelevant for the purposes of their protection.

The provision set out in this Article also applies in cases of anonymous reporting or denunciation to the judicial or accounting authorities or public disclosure, where the reporter has been identified and retaliated against subsequently, as well as when reports are submitted to the European Union's competent institutions, bodies and organs in accordance with the conditions prescribed for external reports. To this end, all documentation relating to an anonymous report must be retained.

If the whistleblower is criminally liable for crimes of defamation or slander, without prejudice to the limitations of liability outlined by the Decree. As well in any case when a person is found liable for the same offences committed with the report to the judicial or accounting authorities, or his/her civil liability, for the same reason, when wilful misconduct or gross negligence is established, even by a judgement of first instance, the protections provided by this Chapter are not guaranteed and disciplinary sanctions are imposed on the reporting or whistleblowing individual.

### 9.4. Prohibition of retaliation

Reporting entities or whistleblowers may not suffer any retaliation.

In the context of judicial or administrative proceedings or extrajudicial disputes concerning the ascertainment of the conduct, acts or omissions prohibited pursuant to this Article against whistleblowers, it shall be presumed that such conduct, acts or omissions were committed due to whistleblowing, public disclosure or complaint to the judicial or accounting authorities. The burden of proving that such conduct or acts are motivated by reasons unrelated to the reporting, public disclosure or denunciation is on the person who has carried them out.

If whistleblowers file a claim for damages to the judicial authority and prove that they have filed a report, published a report, or filed a complaint with the judicial or accounting authority in accordance with this Decree and have suffered damage, it shall be presumed, unless the contrary is proven, that the damage is the result of the report, public disclosure, or complaint. The following are certain offences which, when attributable to conduct, acts or omissions, even if only attempted or threatened, are committed as a result of the whistleblow, the complaint to the judicial or accounting authorities or public disclosure, and which may lead or



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may lead to unfair harm either directly or indirectly for the whistleblower or for the person lodging the complaint:

- dismissal, suspension or equivalent measures;
- relegation in grade or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

## 9.5. Protection from retaliation

Entities and persons subject to *whistleblowing* protection may inform ANAC of retaliation they believe they have suffered. The ANAC informs the National Labour Inspectorate, for measures within its competence.

Acts taken in violation of the prohibition of retaliation are null and void. Persons who have been dismissed as a result of the reporting, public disclosure or denunciation to the judicial or accounting authorities are entitled to be reinstated in their jobs, pursuant to Article 18 of Law No. 300 of 20 May 1970 or Article 2 of Italian Legislative Decree No. 23 of 4 March 2015, because of the specific discipline applicable to the worker.

It is the responsibility of the judicial authority to take all necessary measures, including provisional measures, to ensure the protection of the subjective legal situation asserted, including compensation for damages, reinstatement in the workplace, an order to cease the conduct that violates the prohibition on retaliation, and a declaration that the acts adopted in violation of that Article are null and void.

## 9.6. Support Measures

A list of Third Sector entities providing support measures to reporting persons is established at ANAC. The list, published by ANAC on its website, contains the Third Sector entities that carry out, in accordance with the provisions of their respective statutes, the activities referred to in Article 5(1)(v) and (w) of Italian Legislative Decree No 117 of 3 July 2017, and that have entered into agreements with ANAC.



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The support measures provided consist of information, assistance and advice free of charge on how to report and on the protection from retaliation offered by national and EU legislation. They also focus on the rights of the person concerned and on the terms and conditions of access to legal aid.

## 10. SANCTIONS

Disciplinary sanctions will be proportionate to the extent and seriousness of the misconduct ascertained, and may also result in termination of employment, according to applicable legal provisions and CCNL regulations.

Failure to report a breach constitutes non-compliance with this procedure, resulting in the application, in the event of proven bad faith, of the prescribed disciplinary sanctions.

Abuse of this procedure, including unfounded whistleblows, whistleblows made with malice or gross negligence, or reports that are clearly opportunistic and/or made solely with the intent of harming the person being reported or others, may also result in liability in disciplinary and other competent forums in the event that this internal procedure is improperly used or intentionally exploited.

All established violations of the measures put in place to safeguard and protect the whistleblower are similarly sanctioned.

Compliance with the provisions of this procedure must be considered an essential part of the contractual obligations undertaken by any person doing business with the COMPANY. Therefore, any breach of the procedure may constitute a breach of contract, with all legal consequences in terms of termination of the contract and consequent compensation for damages.

## 11. LIMITATIONS OF LIABILITY

An entity or person who discloses or disseminates information on breaches covered by the obligation of secrecy (other than that set out in Article 1(3) of the Decree or relating to the protection of copyrights or the protection of personal data), or discloses or disseminates information on breaches that offend the reputation of the person involved or reported shall not be punishable when, at the time of the disclosure or dissemination, there were reasonable grounds for believing that the disclosure or dissemination of the same information was necessary to disclose the breach and the report, public disclosure or denunciation to the judicial or accounting authorities was made pursuant to the Decree.

When such cases occur, any further liability, including civil or administrative liability, is also excluded.

Unless the act constitutes a criminal offence, the reporting body or person shall not incur any liability, including civil or administrative liability, for acquiring or accessing information on violations.

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In any case, criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions that are unrelated to the reporting, judicial or accounting authority report or public disclosure, or that are not strictly necessary to disclose the breach.

## 12. WHISTLEBLOWING FILING AND TRACEABILITY

The Manager ensures that a special register of reports is kept; the identification data of the reporter and other protected persons are stored separately from any other data.

It is the responsibility of the reporting procedure to retain reports (both internal and external), as well as the associated documentation, for as long as necessary for the processing of the whistleblow, but no longer than five years after the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations and principles outlined in Article 5(1)(e) of Regulation (EU) 2016/679 and Article 3(1)(e) of Italian Legislative Decree No. 51 of 2018.

Whenever an alert is made using a recorded telephone line or other recorded voice messaging system, the alert, with the consent of the person making the alert, must be documented either by recording it on a device suitable for storage and listening or by verbatim transcription. In the case of a transcript, the whistleblower may verify, rectify or confirm the content of the transcript by signing it.

If an unregistered telephone line or other unregistered voice messaging system is used for whistleblowing, this shall be documented in writing by means of a detailed record of the conversation by the staff member in charge. The whistleblower may verify, rectify and confirm the contents of the transcript by signing it.

When, at the request of the whistleblower, the whistleblow is made orally in the course of a meeting, it must be documented by the staff member in charge, with the consent of the reporting individual, through recording on a recording device suitable for storing and listening or by writing a minute of the meeting. In the case of minutes, the whistleblower may verify, rectify and confirm the minutes of the meeting by signing them.

The information is only accessible to the Whistleblowing Manager.

## 13. EXTERNAL WHISTLEBLOWING

In addition to an internal whistleblowing, the whistleblower may make an external whistleblowing to the ANAC if, at the time of its submission, the following conditions are met:

- there is no compulsory activation of the internal whistleblowing channel within the work context, or this channel, even if compulsory, is not active or, even if activated, does not comply with the regime provided for internal reporting;
- has already made an internal whistleblowing, which has not been acknowledged;
- has reasonable grounds to believe that, if it were to make an internal whistleblowing, the whistleblow would not be effectively followed up or that the whistleblow might lead to the risk of retaliation;

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- has well-founded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest.

The ANAC publishes the following information on its *website* in a dedicated, easily identifiable and accessible section:

- illustration of protective measures;
- their contact details, such as, in particular, the telephone number, indicating whether or not telephone conversations are recorded, postal address and e-mail address, both ordinary and certified;
- instructions on the use of the external signalling channel and internal signalling channels;
- an explanation of the confidentiality regime applicable to external reports and internal reports provided for in this Decree, Articles 5 and 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Article 10 of Italian Legislative Decree No. 51 of 18 May 2018, and Article 15 of Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018;
- the modalities by which it may ask the whistleblower to provide supplementary information, the deadlines for replying to an external whistleblowing, and the types of reply and follow-up that ANAC may give to an external whistleblowing;
- the list of Third Sector entities that have entered into agreements with ANAC pursuant to Article 18(1), as well as their contact details.

ANAC, having provided any interested person with information on the use of the External Reporting Channel:

- shall give notice of receipt of the external whistleblowing within 7 (seven) days from the date of its receipt, unless explicitly requested otherwise, or unless the ANAC considers that the notice would undermine the protection of the confidentiality of the identity of the reporter;
- maintains discussions with the whistleblower and may request additions if necessary;
- diligently follows up on whistleblowing received;
- carries out the necessary preliminary investigation to follow up the whistleblow, including through hearings and the acquisition of documents;
- shall give its response within 3 (three) months or, if there are justified and reasoned reasons, 6 (six) months from the date of acknowledgement of receipt of the external whistleblowing, or, in the absence of such notice, from the expiry of 7 (seven) days from receipt;
- communicates the final outcome, which may be archiving, transmission to the competent authorities, a recommendation or an administrative sanction.

Significant violations of the regulations pursuant to Italian Legislative Decree No. 231/2001, as well as violations of the Organisation, Management and Control Model, cannot be reported through the external channel, with internal whistleblowing being the preferred method.

## 14. PUBLIC DISCLOSURE

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A whistleblower who makes a public disclosure benefits from the protection provided by the Decree if, at the time of the public disclosure, one of the following conditions is met:

- a) the whistleblower has previously made an internal and external whistleblowing, or has made an external whistleblowing directly, under the conditions and in the manner laid down in the Decree, and no reply has been received within the due time limits on the measures envisaged or adopted to follow up the reports;
- b) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the whistleblower has reasonable grounds to believe that the external whistleblowing may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case. For example, there may be circumstances where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the whistleblow may be colluding with or involved in the perpetrator of the violation.

The rules on professional secrecy of journalists, with reference to the source of the news, remain unaffected.

## 15. WAIVERS AND TRANSACTIONS

Waivers and settlements, in whole or in part, which have as their object the rights and protections provided for in this Decree shall not be valid unless they are made in the form and manner provided for in Article 2113(4) of the Italian Civil Code.

## 16. INFORMATION AND TRAINING

The COMPANY provides adequate information to employees and other recipients of the regulations under the Decree, providing clear information on the channel, procedures and prerequisites for making internal as well as external reports.

This information is displayed and made easily visible in the workplace, as well as in a dedicated section of the intranet and internet site.

This Procedure will be handed out at the time of recruitment for each new employee or other resource.

Regular training sessions are held for the different categories of persons targeted for protection by the legislation.