

**Summary Whistleblowing Policy**  
*Company procedure for handling reports*  
*Revision 01*

## Summary

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## **Whistleblowing: I want to know more**

### **CSR tool, essential for managing risks and protecting workers**

Correct and effective management of whistleblowing is of the utmost importance to ensure compliance with the principles of legality and transparency defined by the Company (corporate social responsibility), in accordance with current legislation and the Company's rules of conduct.

The Whistleblowing tool helps to identify and combat all forms of wrongdoing, to protect shareholders from economic and image damage, to spread a culture of ethics, legality and transparency within the company and to strengthen the system of internal controls and risk management.

The objectives of the Company through this procedure are therefore:

- ensure transparency and efficiency of the reporting channels applied;
- promptly handle reports from the subjects as defined;
- ensure the protection of the personal data of the reporting persons and, if necessary, their anonymity if they so request;
- protect reporting persons from potential and possible retaliatory situations.

The aims pursued are, therefore, to encourage and facilitate whistleblowings within the **company** and to reduce the risks of wrongdoing, building and strengthening the relationship of **trust** with **stakeholders** and promoting and enhancing a corporate culture based on factors of transparency, integrity, good governance and corporate compliance.

### **The EthicPoint system**

EthicPoint is an external and certified service in terms of protecting the confidentiality of the whistleblower. Its a "service" approach, i.e. not just offering a channel for sending reports, but a real form of (professional) assistance and advice to the reporter, who is free to use it even without formalising the report in complete confidentiality.

For this reason, it is essential that, before any action is taken, the EthicPoint experts are contacted, who can provide all the necessary information..

## **1. Purpose and scope<sup>1</sup>**

This document defines the rules for the correct and effective handling of a report by a person (Whistleblower), also with the aim of identifying and removing possible risk factors and activating the competent authorities, if necessary.

The purpose of this document is to provide the whistleblower and all the persons involved with clear operational indications on subject, contents, recipients and methods of transmission and handling of reports, as well as on all the forms of protection that are offered, pursuant to the law and internal procedures.

This procedure has also been defined as a guide for the preparation of circulars or information and training documents for those involved.

It applies to all activities carried out by the Company.

## **2. Terms and definitions: essential concepts to know**

Before proceeding with the reading of this procedure concerning the handling of whistleblowing, we recommend reading the regulation (Legislative Decree 24/2023) in full where terms and definitions in the area of Whistleblowing are indicated.

### **1. What can and cannot be reported**

Taking also into account the provisions of other relevant regulations and best practices, the report may concern actions or omissions, committed or attempted, that:

- violate national or European Union regulatory provisions affecting the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context, specifically referred to in Decree 24 of 10 March 2023;
- are liable to administrative or criminal sanctions or other administrative measures, including against the Company pursuant to Legislative Decree 231/2001, where applicable;
- are attributable to the abuse of power entrusted to an employee in order to obtain private advantages;
- are evidence of a malfunctioning of the Company due to the use for private purposes of the assigned functions (e.g. waste, nepotism, repeated failure to comply with procedural deadlines, non-transparent recruitment, accounting irregularities, false declarations, violation of environmental and occupational safety regulations);
- are carried out in violation of the Code of Ethics, the Company's Internal Rules and Regulations, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, where applicable, or other company provisions that are subject to disciplinary sanctions;
- are likely to damage the assets or image of the Company or the shareholders;

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<sup>1</sup> Legal references: Legislative Decree 24 of 10 March 2023, ANAC Guidelines.

- are likely to cause harm to employees or other persons working for the Company.

You may only report violations that concern xxx of which the reporting person has certain knowledge or of which he or she has a reasonable suspicion based on certain and concrete facts.

**They are not reportable violations:**

- disputes, claims or demands relating to an interest of a personal nature of the person making the report;
- disputes, claims or demands that relate exclusively to the employment relationship of the person making the report and to relations between him/her and his/her hierarchical superiors;
- complaints, objections or requests of a general nature or which do not specifically concern one of the violations listed above;
- reports concerning information covered by forensic or medical secrecy or covered by the principle of secrecy of court deliberations.

**Important:** where an employee believes that he/she has suffered violations of his/her personal interest, or within the scope of his/her employment relationship, or even in the management of relations with his/her hierarchical superior, he/she will always and in any case be required to use the ordinary remedies and protections, i.e., by way of example, confrontation with his/her employer, assistance from trade unions, or recourse to legal assistance.

**2. Signalling channels**

**Signalling tools**

The Company has set up an independent and certified reporting channel by establishing a special address for the collection and handling of reports.

The channel adopted makes it possible to report any violations of Decree 24 of 2023 and company procedures by all stakeholders, internal and external, ensuring effective and confidential communication.

The following signalling modes are activated:

1	<b>Landing page</b>	Dedicated web page (including e-mail address instrumental to the operation of the service - fratellipagani@ethicpoint.eu)
2	<b>PO BOX</b>	PO BOX No. 301 c/o Mail Boxes Etc. P.O. Box address (via Felice Bellotti 4, 20129 Milano): Audit People S.r.l - Società Benefit - indicating the name of the Organisation and, if applicable, the double envelope procedure. It is recommended that you tell your stakeholders to include the corporate name of your organisation
3	<b>Toll-free number</b>	800 985 231 with voice messaging (valid only for Italy)

Pursuant to Article 4(3) of Legislative Decree 24 of 2023, the Whistleblower may request an in-person meeting to present his report orally.

### 3. Reporting Management

#### Subjects involved (potential reporters)

The Company identifies both internal and external stakeholders as potential whistleblowers. Examples include:

- employees of public administrations, employees of public economic entities, private law entities subject to public control, in-house companies, bodies governed by public law or public service concessionaires;
- employees of private sector entities;
- self-employed workers, freelancers and consultants working for entities in public or private sector;
- volunteers and trainees, paid and unpaid, working in public or private sector entities;
- shareholders and persons with administrative, management, control, supervisory or representative functions;
- facilitators;
- persons in the same work environment as the reporting person and who are linked to them by a stable emotional or family relationship up to the fourth degree;
- work colleagues of the reporting person who work in the same work environment as the reporting person and who have a regular and current relationship with that person.

Even when:

- the legal relationship has not yet begun, if information on infringements was acquired during the selection process or in other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship if the information on violations was acquired in the course of that relationship.

#### Duty of Confidentiality

The purpose of this procedure is to ensure the protection of the reporter, while keeping his/her identity confidential, only in the case of reports from identifiable and recognisable persons.

**Anonymous reports**, where they are adequately circumstantiated and made with a wealth of details, i.e. where they are able to bring to light facts and situations relating them to specific contexts, are treated in the same way as ordinary reports. Anonymous reports and their processing are in any case processed by the same means as confidential reports, even where dialogue with the anonymous reporter is not possible after the report has been made.

#### The recipients of the alert

The internal contact persons are:

1	EthicPoint - External certified whistleblower protection service
2	OdV Full Manager

## **4. Procedure and Duties of the Recipient**

### **Checking the validity of the report**

EthicPoint takes charge of the report, which is forwarded to the internal functions in charge, issuing to the reporting person an acknowledgement of receipt of the report within 7 days from the date of receipt.

Internal functions shall diligently follow up received reports by providing feedback within three months from the date of the acknowledgement of receipt of the report or, in the absence of such acknowledgement, within three months from the expiry of the seven-day period from the submission of the report, through the e-mail address referred to above or through the references that the reporting person may provide in the reporting modality chosen.

All information will be handled in accordance with the provisions on the protection of whistleblowers.

If indispensable, the internal functions request clarifications from the reporter or any other persons involved in the report, taking the necessary precautions.

They also verify the validity of the circumstances represented in the report through any activity they deem appropriate, including the acquisition of documentation and the hearing of any other persons who may report on the reported facts, in compliance with the principles of impartiality, confidentiality and protection of the identity of the reporter.

The Company, on the basis of an assessment of the facts that are the subject of the report, may decide, in the event of manifest unfoundedness, to file the report.

The Company provides for the direct filing of reports in certain cases.

If the fact is found to be not manifestly unfounded, the internal functions in charge shall forward the report, also for the adoption of the consequent measures, to the competent persons designated by the Company.

### **Checking the validity of the report anonymous**

The stage at which the Company verifies the validity of the report is similar for both confidential and anonymous reports. However, the following indications will be taken into account for anonymous reports:

- the need for more in-depth verification of the elements that exclude direct filing;
- contact of the Complainant by the Company will take place if technically possible.

## **5. Protection of the reporter**

The Company formally declares that no form of discrimination or retaliation against the whistleblower will be implemented; on the contrary, any conduct in this direction will be sanctioned. In particular, pursuant to Article 17 of Legislative Decree 24 of 2023, it is expressly stated that whistleblowers may not suffer any retaliation. The protection does not apply in cases where the report contains false information made with malice or gross negligence.

In the event of suspected discrimination or retaliation against the Whistleblower, related to the report, or of abuse of the reporting tool by the Whistleblower, the Company may impose disciplinary sanctions.

Support measures are provided for the reporting party:

- Information;
- free assistance and advice on how to report and how to protect against retaliation.

## **6. Responsibility of the reporter**

This policy is without prejudice to criminal, civil and disciplinary liability in the event of libellous or defamatory reporting, also pursuant to the Criminal Code and Article 2043 of the Civil Code. Any form of abuse of this policy, such as manifestly opportunistic reports or reports made with the sole aim of harming the whistleblower or other persons, and any other case of improper use or intentional exploitation of the Company covered by this procedure, as well as unfounded reports made with malice or gross negligence, shall also give rise to liability in disciplinary and other competent fora.

## **7. The Sanctions System**

An effective whistleblowing system must provide for sanctions both against the whistleblower, in the event of abuse of the whistleblowing instrument, and against the reported persons in the event of a finding of wrongdoing, in accordance with the provisions of the applicable legislation, including the applicable collective bargaining agreement, and specifically Legislative Decree 24 of 2023 on the protection of persons who report violations of Union law and national legislation.

## **8. Further information and contacts**

For any further information on the Whistleblowing procedure, please contact

1	Marketing Office - Maria Vittoria Del Vecchio
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