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WHISTLEBLOWING PROCEDURE

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Procurement checklist:

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1. Reference context

The Legislator approved Legislative Decree 24/2023 (commonly referred to as the "**Whistleblowing Law**") which defined, among other things:

- the aspects of protection of the subject, as identified by article 3 of the Whistleblowing Law, which makes a report;
- the obligations of Entities and Companies in terms of the prohibition of retaliatory actions and non-discrimination against whistleblowers and protection of their confidentiality;
- the need for the presence of one or more channels (with IT methods) that allow whistleblowers to make reports while ensuring the confidentiality of the whistleblower's identity, the identity of the person involved, and the identity of any person mentioned in the report, as well as the content of the report and the related documentation;
- the need to hear the representatives or trade union organizations referred to in Article 51 of Legislative Decree No. 81 of 2015 before activating the aforementioned reporting channels;
- the conditions for making an external report;
- the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;
- the need to foresee in the disciplinary system adopted pursuant to article 6, paragraph 2, letter e), of decree no. 231 of 2001 penalties against those who are found to be responsible for the offenses referred to in paragraph 1 of art. 21 of the Whistleblowing Law.

2. Introduction to Whistleblowing – what can be reported

"Whistleblowing" is the reporting made by a subject who, while carrying out their duties, becomes aware of an illegal activity, a risk, or a dangerous situation that could cause harm to the company/organization for which they work, as well as to clients, colleagues, citizens, and any other category of individuals.

The company sensitive to ethical issues and the correct conduct of its business has implemented internal reporting systems for relevant violations pursuant to Legislative Decree. 24/2023.

In particular, article 3 of Legislative Decree No. 24/2023 establishes that, for the private sector, the following may be subject to reporting:

- illicit conduct relevant under Legislative Decree no. 231/2001 (including violations of the organizational model and related protocols),
- violations of the Ethical Code,
- violations of the provisions set forth in the Legislative Decree No. 24/2023,
- unlawful acts that fall under the scope of European Union or national acts relating to the following areas: public procurement; services, products, and financial 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, and health and welfare of animals; 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 Union;
- acts or omissions concerning the internal market;
- actions or behaviors that nullify the object or purpose of the provisions contained in the acts of the Union.

Reports must be made in good faith and must be substantiated with precise information in order to be easily verifiable.

The Whistleblowing Law identifies:

- subjects that can activate a report;
- the acts or facts that may be the subject of reporting, as well as the requirements that reports must have in order to be considered;
- the methods for reporting alleged violations and the designated subjects for receiving reports;
- the process of inquiry and possibly investigation at the time a report is made;
- the guarantee of confidentiality and protection of personal data of the person making the report and of the subject possibly reported and of the data contained in the report;
- the prohibition of retaliation and the prohibition of discrimination against the reporting subject.

3. Subject

The purpose of this document is to represent the operational procedures for handling relevant reports and any subsequent investigations.

The application scope of the procedure does not include the cases excluded by the Whistleblowing Law, including:

a) disputes, claims or requests related to a personal interest of the notifying person or the person who has reported to the judicial or accounting authority that pertain exclusively to their individual work or public employment relationships, or regarding their work or public employment relationships with hierarchically superordinate figures;

b) reports of violations where already regulated by mandatory provisions of European or national acts or by national provisions implementing acts of the European Union;

c) reports of violations regarding national security, as well as contracts related to defense or national security aspects, unless such aspects fall within the relevant derived law of the European Union.

4. Objectives

The purpose of this document is to highlight incidents of illegality or irregularity within the Company, clarifying and making it easy for the notifier to make a report and removing any factors that may hinder or disincentivize the report to the institute.

The objective of the procedure is, on one hand, to provide the notifier with clear operational indications regarding the object, content, recipients, and methods of transmission of the reports, and, on the other hand, to inform them about the forms of protection and confidentiality that are recognized and guaranteed to them.



Ensuring sharing, respect, and declination, in the working life of their interlocutors, of the values of the Company.

5. Procedure and other related documents

- Organizational, Management, and Control Model pursuant to Legislative Decree No. 231 of June 8, 2001;
- Code of Ethics of the Company;

6. Description of the procedure

a. Object and requirements of the notification

The Organization, Management, and Control Model pursuant to D. Lgs. 231/01 of the Company identifies the methods for transmitting to the Supervisory Body the reports concerning conduct that may constitute the possible commission of relevant offenses pursuant to decree 231/2001 or violations of the Model.

In order to facilitate reporting, the following channels have been defined:

- through the **My Whistleblowing add-on** to the My Governance software, which is a reporting channel suitable for ensuring, through IT methods, the confidentiality of the whistleblower's identity, in compliance with the regulations (hereinafter, the "Software");
- **alternatively**, the reporter can always request a meeting with the manager via software to make an oral report.

The Company may also consider anonymous reports, provided that they are adequately detailed and presented with due care¹; that is, they should reveal facts and situations relating them to specific contexts (e.g.: documentary evidence, indication of names or specific qualifications, mention of specific offices, procedures or particular events, etc.).

The report - even if not anonymous - must be detailed and have a degree of completeness and exhaustiveness as broad as possible.

The notifier is required to provide all available and useful elements to enable the competent parties to carry out appropriate checks and verifications to ascertain the validity of the reported facts, such as:

- a clear and complete description of the facts that are the subject of the report;
- the circumstances of time and place in which the events that are the subject of the notification were committed;
- the generalities or other elements that allow for the identification of the subject(s) who have carried out the reported actions (e.g., qualification, place of service where the activity is performed);
- any supporting documents for the report;
- the indication of any other subjects who can report on the facts in question;
- any other information that may provide useful confirmation regarding the existence of the reported facts.

¹ A report can be considered substantiated if it allows the identification of factual elements that are reasonably sufficient to initiate an investigation (e.g.: the crime committed, the reference period and, if applicable, the value, the causes and purpose of the crime, the company/division concerned, the people/units involved, the anomaly in the control system).



In order for a report to be specific, these requirements do not necessarily have to be met simultaneously, considering that the reporter may not have full access to all the requested information.

Through the IT channel and therefore through the Software, the informant will be guided in every phase of the reporting, and will be asked to fill in a series of fields that are mandatory in order to best contextualize it, respecting the required specifications.

It is essential that the elements indicated are known directly by the Reporter and not reported or referred to by other parties.

7. Identification of the manager

The company has identified the supervisory body as the entity responsible for the manager's role.

8. Management of Reports

Once the report has been received according to the channels set out in this procedure, its management is divided into four phases:

- a. protocoling and custody;***
- b. investigation;***
- c. investigation and communication of the outcome;***
- d. Archiving.***

a. Protocol and custody

The software provides for complete registration and confidential custody in accordance with the applicable regulations.

b. Inquiry

The preliminary inquiry aims to verify the validity of the received report. To this end, the OdV evaluates the contents by performing an initial screening and:

- Within 7 days of receiving the report, it provides the notifier with acknowledgment of receipt, the need for additional documents, or the potential inadmissibility of the report, which will therefore be archived.
- if the report appears substantiated with precise and consistent factual elements, proceed with the administrative investigation phases.

c. Inquiry and communication of the outcome

The investigation is the set of activities aimed at verifying the content of the reports received and acquiring useful elements for the subsequent evaluation phase, ensuring maximum confidentiality regarding the identity of the reporter and the subject of the report.

The purpose of the investigation is primarily to verify the truthfulness of the information subjected to inquiry, providing a detailed description of the established facts, through audit procedures and objective investigative techniques.

The manager may also conduct the inquiry through consultants where necessary.

The manager must always maintain communications with the notifier by requesting additional information and providing appropriate feedback on the final outcome of the investigations within 3 months from the date of communication of the takeover.



If no support activities have emerged from the verification activities, the motivated archiving of the same will proceed, informing the notifier as already mentioned.

If in the investigation activities there are elements supporting the report, the manager will prepare a report highlighting the verified facts to be sent to the relevant company functions so that they can adopt the necessary actions and any disciplinary sanctions. The whistleblower will also be informed in this case.

d. Archiving

In order to ensure traceability, confidentiality, preservation, and availability of data throughout the process, documents are stored and archived both in digital format, using the Software

All documentation will be retained, except for any additional legal terms in cases expressly provided for, for 10 years from the date of closure of activities.

In accordance with current legislation and company procedures regarding privacy, the processing of personal data of the individuals involved and/or mentioned in the reports is protected.

9. External signaling channels

All recipients of this procedure can report possible violations of community law also through the external channel provided by ANAC (www.anticorruzione.it/-/whistleblowing) in accordance with art . 6 of Legislative Decree 24/2023 only where one of the following conditions applies:

- There is no obligation, within the work context, to activate the internal reporting channel, meaning that this, even if mandatory, is not active or, even if activated, does not comply with the provisions of Legislative Decree 24/2023;
- The notifier has already made an internal report and it has not been followed up;
- The notifier has valid reasons to believe that if they made an internal report, it would not be effectively followed up or that the same report could pose the risk of retaliation;
- The reporter has founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest.

10. The protection of the whistleblower

The entire process must ensure the confidentiality of the reporter's identity from the moment the report is received and at every subsequent stage.

To this end, in compliance with current regulations, the Company has established a series of mechanisms aimed at protecting the non-anonymous whistleblower, providing for:

a. the protection of the whistleblower's confidentiality;

b. the prohibition of discrimination against the whistleblower

a. the protection of the whistleblower's confidentiality



The use of the Software guarantees the complete confidentiality of the notifier, as only the OdV can access the report.

In the context of any disciplinary proceedings initiated against the reported party:

- If the charges were based on distinct and further findings compared to the report, even if resulting from it, the identity of the reporting subject shall not be disclosed;
- if the alleged facts were wholly or partially based on the report, the identity of the reporter may be disclosed to the subject(s) involved in the report, provided that two requirements are met simultaneously:
 - the consent of the reporting subject;
 - the proven need for the party being reported to know the name of the reporter for the full exercise of the right of defense.

b. The prohibition of discrimination against the whistleblower

The reporting individual shall not be subjected to any sanctions, dismissal, or any discriminatory measures, direct or indirect, that impact working conditions for reasons directly or indirectly related to the report.

Discriminatory measures are understood as unjustified disciplinary actions, harassment in the workplace, any changes in duties or work location, and any other detrimental changes to working conditions that serve as a form of retaliation against reports. The reporting individual who believes they have experienced discrimination for making a report must provide detailed information to the Supervisory Body of the Company.

The reporting subject who believes they have suffered discrimination can take legal action against the author of the discrimination and also against the Company – if the Company has actively participated in the discrimination. It should be noted that, in this case, the law provides for a reversal of the burden of proof, and thus, it will be the Company that must demonstrate that the modification of the working conditions of the reporting subject does not arise from the report.

11. Violation of procedure

The failure to comply with this procedure may result in the application of the Company's Disciplinary System for the employees of the Company, in accordance with the applicable regulations and the relevant collective labor agreements.

12. Procedure revisions

Data	Responsible	Summary Description of Changes