

**PROCEDURE FOR THE MANAGEMENT OF REPORTS
PURSUANT TO LEGISLATIVE DECREE NO. MARCH 2023
NO. 24**

(WHISTLEBLOWING)

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PART 1

INTRODUCTION, PRINCIPLES AND GENERAL INDICATIONS

1.1 PREMISE

Legislative Decree no. 24 of 10 March 2023, implementing Directive (EU) 2019/1937, regulates the protection, both in terms of privacy protection and protection from retaliation, of persons who report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context (the "**WB Decree**").

The WB Decree expressly repeals art. 54-bis of Legislative Decree no. 165 of 30 March 2001 and art. 6, paragraphs *2-ter* and *2-quarter* of Legislative Decree no. 231 of 8 June 2011 and amends art. 6 *paragraph 2-bis* of Legislative Decree no. 231 of 8 June 2011.

Therefore, the WB Decree merges and brings together, in a single regulatory text, the regulation of reporting channels and the protections granted to whistleblowers and parties involved, in the public and private sectors.

The aforementioned regulation is aimed at raising the level of protection of the subjects involved in the reports, expanding the range of protected subjects and guaranteeing the possibility of submitting reports of violations of national and European law detrimental to the integrity of the entity that constitute offences or hypotheses of offences, within the limits and in the manner indicated in the WB Decree, without the risk of retaliatory acts resulting from the report.

The company MAKER S.R.L. applies the discipline contained in the WB Decree pursuant to art. 2, paragraph 1 letter q) no. 3, as the WB Decree provides that its discipline also applies to private sector entities that adopt the organization and management models pursuant to art. 6 of Legislative Decree no. n. 231/2001 even if in the last year they have not reached the average number of employees of at least fifty workers.

1.2 DEFINITIONS

The terms used in this procedure have the meanings set out below.

- **ANAC**: National Anti-Corruption Authority;
- **Work context**: context that includes work or professional activities, present or past, carried out in the context of relations with the Company, through which, regardless of the nature of such activities, a person acquires information on violations and in the context of which he or she could risk retaliation. The notion of "work context" includes not only the employment relationship "in the strict sense" with the Company, but also the other types of legal relationship (e.g. collaboration, consultancy, administration, representation, control). This also applies in the case of pre-contractual situations, probationary periods or situations after the termination of the legal relationship if the information on the violations was acquired during the course of the relationship.
- **WB Decree**: Legislative Decree no. 24 of 10 March 2023 (whistleblowing decree), issued in implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report

- breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national regulatory provisions;
- **Decree 231:** Legislative Decree no. 231 of 8 June 2001 governing the administrative liability of legal persons, companies and associations, including those without legal personality;
 - **Public disclosure:** the method followed by the Whistleblower to make information on violations available to the public through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people;
 - **Facilitator:** a natural person who assists the Whistleblower in the Reporting process, operating within the same work context and whose assistance must be kept confidential;
 - **GDPR:** Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 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;
 - **Whistleblowing Manager:** the person identified by the Company and in charge of receiving, examining and managing the reports received. In the organizational context of the Company, the manager of the reports is the Supervisory Body appointed by the Company pursuant to art. 6 paragraph 1 of Legislative Decree 231/2001;
 - **Model 231 or Model:** Organization, Management and Control Model adopted by MAKER S.R.L.
 - **SB:** Supervisory Body appointed by the Company pursuant to Article 6 of Legislative Decree 231/2001;
 - **Person involved:** a natural or legal person named in the report as a person to whom the violation is attributed or as a person otherwise named in the report;
 - **People from the same work context...:** persons linked to the whistleblower by a network of relationships that have arisen due to the fact that they operate, or have operated in the past, in the same working environment as the whistleblower, e.g. colleagues, former colleagues, collaborators;
 - **Retaliation:** any behaviour, measure, act or omission, even if only attempted or threatened, carried out by reason of the Report, the complaint to the Judicial Authority or the Public Disclosure, which causes or may cause, to the Whistleblower or to the person who filed the complaint, directly or indirectly, unjust damage. Retaliation, which may also be attempted or threatened, causes or may cause unjust damage to the person/entity, directly or indirectly;
 - **Acknowledgment:** communication to the reporting person of information relating to the management of the report;
 - **Whistleblower:** A natural person who makes the Reporting or public disclosure of information about violations acquired in the context of his or her work. The reporting natural person may fall into one of the following categories: (i) employees of the Company, even during a probationary period; (ii) self-employed persons who work for the Company; (iii) freelancers and consultants who work for the Company; (iv) volunteers and trainees, both paid and unpaid, who work for the Company; (v) shareholders-associates (natural persons), (vi) persons with administrative, managerial, control, supervisory or representative functions at the Company, even if such functions are exercised on a purely factual basis;
 - **Reporting:** written or oral communication of information about acquired violations;

- **Anonymous** reporting: Reporting violations submitted without indication of the identity of the whistleblower. Anonymous reports are not permitted.
- **Follow-up**: action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigations and any measures taken;
- **Company**: MAKER S.R.L. C.F. e P.IVA 10722170964 with registered office in Milan via Colonneta n. 5 and operational headquarters in Almè (BG) via Riviera n. 21.

1.3 REFERENCES

This procedure takes into account and applies the provisions of the following regulatory provisions and company documents:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law;
- Legislative Decree no. 24 of 10 March 2023, "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and containing provisions concerning the protection of persons who report breaches of national regulatory provisions";
- Guidelines on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national legal provisions. Procedures for the submission and management of external reports, approved by ANAC Resolution no. 311 of 12 July 2023;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 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 on the protection of personal data ("GDPR");
- Legislative Decree no. 196 of 30 June 2003 "Personal Data Protection Code, containing provisions for the adaptation of national law to Regulation (EU) no. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons";
- Legislative Decree 231/2001, "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality";
- Organization, Management and Control Model adopted by the Company pursuant to Legislative Decree 231/2001;
- Code of Ethics adopted by the company.

1.4 OBJECTIVE

"Whistleblowing" means the reporting of conduct, acts or omissions, in violation of the provisions of national or European Union regulatory provisions that harm the public interest or the integrity of a public administration or a private entity, carried out by a person who has become aware of it in the context of his or her public or private work context.

In light of the above definition, the purpose of this document is to define the model for the receipt and management of reports by the persons entitled by virtue of the WB Decree and, therefore, to regulate the methods of receipt and management of reports of violations understood as conduct, acts or omissions that harm the public interest or the integrity of the Company, as further specified below, submitted by the persons entitled pursuant to the

aforementioned WB Decree, through the internal reporting channel, with particular reference to identification:

- (a) the persons who may make the report;
- (b) the subject-matter, content and manner in which the report is to be made;
- (c) the process for handling the report;
- (d) the terms of management and definition of reports;
- (e) the regulation of confidentiality and the safeguards guaranteed;
- f) the responsibility of the parties involved, in various capacities, in the management of the report.

1.5 GENERAL PRINCIPLES AND INDICATIONS

In defining its model for receiving and managing whistleblowing reports, the Company takes into account the provisions of the Guidelines and further guidelines of the National Anti-Corruption Authority (hereinafter also: ANAC).

For anything not expressly provided for in this Procedure, Legislative Decree no. 24/2023 (WB Decree).

PART 2

SCOPE OF APPLICATION

2.1 ADDRESSEES OF THE PROCEDURE

This procedure applies to persons who can submit reports, referred to as "Whistleblowers". Whistleblowers can be:

- employees of the Company in any capacity and regardless of the type of contract, including those hired on probation;
- self-employed workers, as well as holders of a collaboration relationship, who carry out their work in favor of the Company, as defined by the WB Decree;
- workers and collaborators of companies that supply goods or services and carry out works in favour of the Company;
- freelancers and consultants who work for the Company;
- volunteers and trainees, both paid and unpaid, who work for the Company;
- persons with administrative, managerial, control, supervisory or representative functions in favour of the Company, even if such functions are exercised on a purely factual basis.

The protection of reporting persons applies in the following cases:

- a) when the legal relationship is ongoing;
- b) when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
- c) during the probationary period;
- d) after the termination of the legal relationship if the information on the violations was acquired in the course of the relationship.

This Procedure does not apply to reports made by persons other than those mentioned above, including representatives of trade unions operating in this capacity, for which the provisions of Law 300/1970 apply.

This procedure also applies to workers or collaborators who carry out their work in private sector entities that provide goods or services or that carry out works in favor of the company, limited to reports relating to violations recorded in the specific context of the Company and not also in the different context of the company or other supplier organization for which or on behalf of which the whistleblower operates.

The protections provided for Whistleblowers, indicated in this procedure, are also extended to the following subjects:

- Facilitators;
- persons in the same working context as the Whistleblower and who are linked to the same by a stable emotional or family bond within the fourth degree;
- work colleagues of the whistleblower, who work in the same working context as the same and who have a habitual and current relationship with that person;
- entities owned - exclusively or majority-owned by third parties - of the Whistleblower;

- entities where the Whistleblower works even though they are not the owner, such as, for example, in the case of the Company's supplier entities;
- entities that operate in the same working context as the whistleblower, even if not owned by the same as, for example, in the case of entities in partnership with the Company.

2.2 SUBJECT OF THE REPORT

The WB Decree differentiates the possible object of reporting and the profile of the channels available to the protected subjects to report in relation to the characteristics of the various private subjects required to apply it¹.

In the case of MAKER S.R.L., violations of Legislative Decree 231/2001 and Model 231 adopted by the company may be reported, as well as the reporting of unlawful conduct or well-founded suspicions of unlawful conduct that fall within the category of predicate crimes indicated by Legislative Decree 231/2001.

Reports of the above-mentioned conducts can only be received using internal reporting channels.

Information on violations may also cover violations that have not yet been committed that the whistleblower reasonably believes could be committed on the basis of concrete elements that are known to him. These elements may also be irregularities and anomalies that the whistleblower believes may give rise to one of the violations provided for by Model 231.

In particular, conducts, acts and omissions constituting:

- The predicate offences for the application of Legislative Decree no. n. 231/2001 and unlawful conduct that may lead to the commission of the predicate offences provided for by Legislative Decree 231/2001;
- violations of the organization and management models provided for in the aforementioned Legislative Decree no. 231/2001, which are also not attributable to violations of EU law². These violations relate to organizational aspects of the entity that adopts them.

¹ See art. 2, par. 1, lett. q) d.lgs. 24/2023 and ANAC Guidelines approved by resolution no. 311 of 12 July 2023.

² **In the context of breaches of EU law**, conduct, acts and omissions that constitute:

- offences committed in violation of EU legislation set out in Annex 1 to Legislative Decree no. No 24/2023 and all national provisions implementing it. These offences relate to the following areas:
 - o public contracts;
 - o financial services, products and markets and the prevention of money laundering and terrorist financing;
 - o product safety and compliance;
 - o transport safety; environmental protection;
 - o radiation protection and nuclear safety;
 - o food and feed safety and animal health and welfare; public health;
 - o consumer protection;
 - o protection of privacy and protection of personal data and security of networks and information systems.
- acts or omissions affecting the financial interests of the European Union (Article 325 TFEU combating fraud and illegal activities affecting the EU's financial interests) as identified in EU regulations, directives, decisions, recommendations and opinions;
- acts or omissions concerning the internal market, which undermine the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes infringements of EU competition and

2.3 REPORTING REQUIREMENTS

Information on violations must relate to conduct, acts or omissions of which the whistleblower has become aware in the context of working with the Company.

It is necessary that the report is as detailed as possible in order to allow its assessment and timely management.

The report must include:

- the circumstances of time and place in which the event that is the subject of the report occurred;
- a description of the event;
- personal details or other elements that make it possible to identify the person to whom the reported facts can be attributed.

It is also appropriate to attach documents that may provide evidence of the facts being reported, as well as the indication of other persons potentially aware of the facts.

If what has been reported is not adequately substantiated, the reporting manager may request additional information from the whistleblower through the channel dedicated to this or even in person, if the whistleblower has requested a direct meeting.

2.4 ANONYMOUS REPORTS

Reports from which it is not possible to derive the identity of the whistleblower are considered anonymous.

Anonymous reports are not allowed and, if submitted, will be archived.

In any case, anonymous reports received, as well as reports whose author has identified themselves, are subject to registration and the storage of the relevant documentation, thus making it possible to trace them.

2.5 NOTICES EXCLUDED FROM THE SCOPE OF THE PROCEDURE

The following reports are excluded from the discipline referred to in the WB Decree and from the scope of application of this procedure and therefore the following reports are not subject to examination and treatment:

- disputes, claims or requests related to a personal interest of the reporting person that relate exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures, such as, for example, reports concerning labor disputes and pre-litigation phases, interpersonal conflicts between the reporting person and another worker or with hierarchical superiors, reports relating to data processing carried out in the context of the individual employment relationship in the absence of damage to the integrity of the Company;
- infringements that are already compulsorily regulated by European Union acts (in European Union directives and regulations) or in the national provisions implementing European Union acts that already guarantee specific reporting

state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation;

- acts or conduct that frustrate the object or purpose of the provisions of the European Union in the sectors referred to in nos. 3, 4 and 5 above (art. 2, par. 1, lett. a) n. 6)

procedures indicated in Part II of the Annex to the Decree or by the national provisions that constitute implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the annex to the WB Decree;

- violations of national security, as well as of procurement relating to defence or national security aspects, unless such aspects fall within the relevant secondary legislation of the European Union.

In addition, the following cannot be reported and in any case will not be taken into account:

- blatantly unsubstantiated reports;
- information that is already fully in the public domain;
- Information acquired only on the basis of rumours, unreliable rumours or "rumours".

The reasons that led the person to report are irrelevant for the purposes of dealing with the report and protection from retaliatory measures, it being understood that whistleblowing reports are not considered and those relating to a dispute, claim or request related to a personal interest of the whistleblower are not treated as such.

PART 3

REPORTING CHANNELS

3.1 REPORTING CHANNELS AND METHODS PROVIDED FOR BY THE WB DECREE

The company designs, defines and implements its own reporting and management model for the reports received and makes available to the recipients of this Procedure its own internal reporting channel that guarantees - also through the use of encryption tools, in accordance with the provisions of the WB Decree, the confidentiality of the identity of the whistleblower, the person involved and the person in any case mentioned in the report, as well as the content of the report and related documentation.

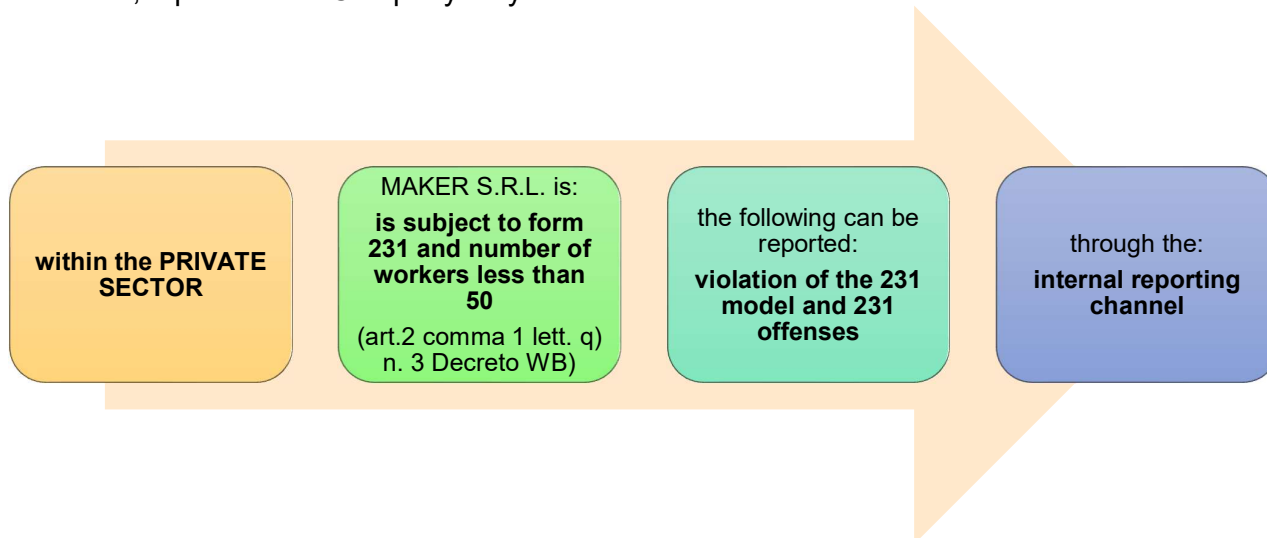
According to the provisions of the WB Decree, the available reporting channels are the following:

- Internal channel at the Company;
- External channel at ANAC;
- Public Disclosure;
- Complaint to the Judicial Authority.

3.2 MAKER S.R.L.'S REPORTING RECEPTION AND MANAGEMENT MODEL

The Model for receiving and managing reports implemented by MAKER S.R.L. takes into account what is specified in the Anac Guidelines approved by Resolution no. 311 of 12 July 2023 and³ the qualification of the company falling within the scope of private entities referred to in art. 2, paragraph 1 letter q) no. 3) of the WB Decree.

Therefore, reports to the Company may be submitted in accordance with the scheme below.



³ See 3.5 "Differences between public and private entities in the use of channels and the type of violations that can be reported" Part one – Channels and methods of submitting reports - Anac Guidelines resolution no. 311 of 12 July 2023

3.3 INTERNAL REPORTING CHANNEL

The whistleblower may report through an internal channel in one of the following ways:

A. in written form

- until the date of 17 December 2023 provided for by the WB Decree and the Anac Guidelines⁴, the e-mail address of the Supervisory Body (odv@maker.srl) is active, dedicated to receiving reports, with access reserved only for the Supervisory Body;
- by the date of 17 December 2023 provided for by the WB Decree and the Anac Guidelines for private sector entities that have employed, in the last year, an average of employees, with permanent or fixed-term employment contracts, up to two hundred and forty-nine, the dedicated IT platform will be activated, which can be found on the company intranet under "Whistleblowing" and by connecting to the internet link that will be made available by the Company to those entitled to make the report according to the WB Decree;

B. in oral form

- by 17 December 2023, the oral channel will also be available, which will consist of a request for a meeting with the whistleblowing manager (SB), to be formulated through the IT platform.

3.4 OTHER CHANNELS

Having recalled point 3.2 of this Procedure and without prejudice to the provisions of the Anac Guidelines approved by Resolution no. 311 of 12 July 2023⁵ regarding the fact that in private sector entities equipped with Model 231 and with fewer than 50 workers, the⁶ only channel that can be used for reporting is the internal one, which can only concern violations of Model 231, It should be noted that the WB Decree also contemplates the channels of external reporting and public disclosure that can be used by private sector entities other than Maker S.r.l., or other than those provided for by art. 2 paragraph 1 letter q) no. 3 of the WB Decree.

The external channel is managed directly by ANAC and can only be used in the cases provided for by the WB Decree as specified below:

- i. if, at the time of the Report, the Company's internal channels are not active or, even if activated, do not comply with the provisions of the WB Decree;
- ii. if the Whistleblower has not received a response from the Receiving Agency, after submitting the Report through internal channels (e.g. internal channels have not functioned properly, meaning that the report has not been dealt with within a reasonable time, or no action has been taken to address the breach);
- iii. if the Whistleblower has reasonable grounds to believe, on the basis of concrete circumstances and information that can be acquired and, therefore, not on mere inferences, that:
 - a) if it makes a Report through internal channels, it will not be effectively followed up (this occurs when, for example, the ultimate perpetrator in the workplace

⁴ 1. "The transitional regime" Part Four Anac Guidelines (resolution no. 311 of 12 July 2023)

⁵ Par. 3.5 Differences between public and private entities in the use of channels and the type of violations that can be reported part one "The channels and methods of submitting reports"

⁶ See Art. 2 paragraph 1 letter q) no. 3 of the WB Decree

is involved in the violation, or if there is a risk that the violation or related evidence may be concealed or destroyed, etc.);

- b) if you make a report through internal channels, the risk of Retaliation could arise;
- iv. if the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Public Disclosure means that information about the breach is made publicly available through, for example, the press, electronic media or means of dissemination capable of reaching a large number of people:

Public disclosure is provided for by the WB Decree in the following cases:

- i. a report through internal channels did not receive a response within the prescribed time limits and was followed by a report external to ANAC which, in turn, did not provide feedback to the whistleblower within a reasonable timeframe;
- ii. the Whistleblower has directly made a report external to ANAC which, however, has not given feedback on the measures envisaged or adopted to follow up on the report within a reasonable timeframe;
- iii. the Whistleblower, on the basis of reasonable and well-founded reasons in light of the circumstances of the specific case, considers that the violation may represent an imminent or obvious danger to the public interest (e.g. an emergency situation or the risk of irreversible damage, including to the physical safety of one or more persons, which require that the violation be promptly disclosed and have a wide resonance to prevent its effects);
- iv. the Whistleblower, on the basis of reasonable and well-founded reasons in light of the circumstances of the specific case, believes that the report through an external channel may entail the risk of retaliation or may not have effective follow-up because, for example, he/she fears that evidence may be concealed or destroyed or that the person who received the Report may be colluding with the infringer or involved in the violation itself (consider, By way of example, the case in which the person who receives the report of a violation, in agreement with the person involved in the violation itself, proceeds to archive said report in the absence of the prerequisites).

PART 4

WHISTLEBLOWING MANAGEMENT

4.1 REPORTING MANAGER

The management of the Company's internal channels and reports is entrusted to the Supervisory Body (SB or whistleblowing manager), appointed by the company pursuant to Article 6 of Legislative Decree no. 231/2001, an autonomous external entity, with the requisites of impartiality and independence.

The internal channel is designed in such a way as to allow selective access to reports only by the entity managing the report. In fact, the number of persons responsible for the management of Reports is limited to the Receiving Body, in compliance with confidentiality and regulations on the processing of personal data.

4.2 STEPS OF REPORT MANAGEMENT

In order to ensure efficient and timely management of the report and the protection of reporting persons, the reporting manager carries out the following activities:

- issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt;
- maintains dialogue with the reporting person;
- follows up on the reports received;
- provides feedback to the reporting person.

Accordingly, the above-mentioned activities are carried out through the following phases following the receipt of a report from the parties entitled by virtue of the provisions of the WB Decree:

1) Pre-report check

In compliance with reasonable timeframes and data confidentiality, after issuing an acknowledgement of receipt of the report within seven days from the date of receipt, the reporting manager shall carry out a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility and thus be able to grant the whistleblower the protections provided.

The preliminary assessment of the report may be concluded, depending on the outcome of the report, as follows:

- 1) assessment of manifest unfoundedness due to the absence of factual elements capable of justifying investigations; in this case, the manager of the report proceeds to archive the report itself, notifying the whistleblower;
- 2) ascertainment of the generic content of the whistleblowing report such as not to allow the understanding of the facts or reporting of offences accompanied by inappropriate or irrelevant documentation; in this case, the reporting manager may request additions and clarifications regarding the information provided and/or the attached documents, after which it may proceed with the admissibility of the report or its archiving, in the latter case informing the whistleblower;

- 3) admissibility of the report, to be submitted to the WB regulations and continuation of its processing.

2) Internal investigation

Once the admissibility of the report has been assessed, to be subject to the whistleblowing discipline, the whistleblowing manager starts the internal investigation into the facts or conduct reported to assess the existence of the same, in compliance with all applicable regulations (e.g. Workers' Statute, legislation on the protection of personal data).

In order to carry out the investigation, the reporting manager may initiate a dialogue with the whistleblower, asking the latter for clarifications, documents and further information, through the dedicated channel or even in person.

Where necessary, the manager of the report may also acquire records and documents from the Company's offices, make use of their support, involve third parties through hearings and other requests, always taking care that the protection of the confidentiality of the subjects provided for by the WB Decree is not compromised, and proceeding with the anonymization of the personal data contained in the report.

If, as a result of the activity carried out, elements of manifest groundlessness of the report are identified, it will be archived with adequate motivation.

If, on the other hand, the report is deemed to be well-founded, the manager will immediately notify the relevant internal bodies and/or external bodies/institutions, each according to its own competences, for any further actions that may be necessary.

The company shall promptly inform the reporting manager of any measures within its competence.

The manager of the report does not have the power to ascertain any individual responsibilities of any nature, nor can it carry out checks of any kind on the acts and measures adopted by the Company, so as not to encroach on the competences of the persons (internal and external) in charge of this.

3) Feedback to the whistleblower

At the end of the investigation, the reporting manager provides feedback to the reporting person.

The feedback is provided to the whistleblower within three months of the communication of acknowledgment of receipt of the report.

Feedback may consist of:

- in the communication of archiving;
- the initiation of an internal investigation and, where appropriate, the findings thereof;
- the measures taken to address the issue raised;
- referral to a competent authority for further investigation.

PART 5

SAFEGUARDS PROVIDED

5.1 GENERALLY

The WB Decree has provided for a protection system that includes:

1. the protection of the confidentiality of the whistleblower, the facilitator, the person involved and the persons mentioned in the report;
2. protection against any retaliation adopted by the Company as a result of the report, public disclosure or denunciation made and the conditions for its application;
3. limitations of liability with respect to the disclosure and dissemination of certain categories of information that operate under certain conditions;
4. measures to support the whistleblower by Third Sector entities included in a special list published by ANAC;
5. the prohibition of waivers and settlements - not signed in a protected forum (judicial, administrative or trade union referred to in Article 2113, paragraph 4, of the Civil Code) - of the rights and means of protection provided therein.

5.2 CONFIDENTIALITY

In the reception and management of the reports submitted, the confidentiality of the identity is guaranteed:

- the whistleblower;
- the person reported;
- the facilitator;
- the other persons mentioned and/or involved in the report.

The confidentiality of the content of the report and the documents attached to it is also ensured.

Confidentiality is also guaranteed to any other information or element of the report from which the identity of the whistleblower and the other parties involved in the report can be deduced, directly or indirectly.

In compliance with the fundamental principles on the protection of personal data, and in particular those of purpose limitation and data minimization, the reports will not be used, beyond what is necessary to follow them up adequately.

Confidentiality is guaranteed even in the event that the report is received by personnel other than those authorized and competent to manage the reports, to whom, in any case, the same must be transmitted without delay.

The identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the reporting person to persons other than those competent to receive or follow up on the reports.

In 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.

In the event that the reports are reported to the judicial authorities, the duty of confidentiality is waived in relation to the persons involved or mentioned in the report.

In proceedings before the Court of Auditors, the identity of the reporting person may not be revealed until the investigation phase has been closed.

In the context of disciplinary proceedings, the identity of the reporting person may not be revealed, if the objection to the disciplinary charge is based on separate and additional investigations with respect to the report, even if they are consequent to the same.

If, on the other hand, the complaint is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused and/or the person involved, the report will be used for the purposes of disciplinary proceedings only in the presence of the express consent of the reporting person to the disclosure of his identity, subject to written communication of the reasons underlying the disclosure of the data relating to his or her identity.

The protection of the identity of the facilitator, the person involved and the person mentioned in the report is guaranteed until the conclusion of the proceedings initiated by reason of the report and in compliance with the same guarantees provided for the reporting person.

The person alerted may be heard or shall be heard, at his or her request, also by written procedure through the acquisition of written observations and documents. That person will be informed of the report concerning him or her only in the event and in the context of any proceedings initiated against him or her following the conclusion of the handling of the report and in the event that such proceedings are based in whole or in part on the report.

This is without prejudice to the provisions of special law that impose the obligation to communicate, to specific prosecuting authorities, the identity of the whistleblower, the person involved and the person in any case mentioned in the report, as well as the content of the report or the related documentation.

5.3 PROHIBITION OF RETALIATION AND PROTECTIVE MEASURES

5.3.1 Prohibited Retaliatory Conduct

Acts, measures, behaviours or omissions, even if only in the attempted or threatened form, carried out as a result of the report submitted, which cause or may cause unjust damage to the reporting person or to the entity to which he belongs, even directly or indirectly, are prohibited.

By way of example, the following measures are considered retaliation, if inherent and/or related to a whistleblowing report:

- (a) dismissal, suspension or equivalent measures;
- (b) relegation in grade or failure to promote;
- (c) a change of duties, a change of place of work, a reduction in salary, a change in working hours;
- (d) suspension of training or any restriction of access to it;
- (e) demerit notes or negative references;
- (f) the adoption of disciplinary measures or other sanctions, including financial sanctions;
- (g) coercion, intimidation, harassment or ostracism;
- (h) discrimination or otherwise unfavourable treatment;
- (i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- (j) the non-renewal or early termination of a fixed-term employment contract;
- (k) damage, including to a person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;

- (l) improper listing on the basis of a formal or informal sectoral or industrial agreement which may result in the person not being able to find employment in the sector in the future;
- (m) the early termination or cancellation of the contract for the supply of goods or services;
- (n) the cancellation of a licence or permit;
- (o) a request to undergo psychiatric or medical examinations.

5.3.2 The conditions for the application of protection against retaliation

The application of the protection regime against retaliation is subject to the following conditions and requirements:

- 1) The subject has made the report on the basis of a reasonable belief, also in light of the circumstances of the specific case and the data available at the time of the report, that the information on the reported violations is truthful and falls within the objective scope of application of the WB Decree; On the contrary, mere assumptions or "rumours" are not enough, nor are public domain news sufficient;
- 2) the report was made in compliance with the applicable regulations, using the channels and methods provided for by the WB decree;
- 3) there is a close consequential link between the report and the unfavourable behaviour/act/omission suffered, directly or indirectly, by the reporting person.

The certainty of the facts, nor the personal reasons that led the subject to report, are not relevant.

In the absence of the above conditions:

- Reports do not fall within the scope of the whistleblowing regulations and therefore the protection provided does not apply to the reporting party;
- Protection cannot be guaranteed even to persons other than the whistleblower, if, due to the role assumed in the reporting process and/or the particular relationship that binds them to the whistleblower, they indirectly suffer retaliation.

The protections granted to the Whistleblower can only be guaranteed by the Company if the conditions and requirements set out in this Procedure are complied with.

The whistleblower cannot be guaranteed protection in the event that he or she has contributed to the unlawful conduct.

The protections granted to the Whistleblower are also extended:

- the Facilitator;
- to persons in the same working context as the Whistleblower with a stable emotional or family bond within the fourth degree;
- to the Whistleblower's work colleagues with whom they have a habitual and current relationship;
- to entities owned by the Whistleblower or for which the Whistleblower works, as well as to entities operating in the same work context.

In light of the provisions of Article 19, paragraph 1, of the WB Decree, the whistleblower may communicate the alleged retaliation, even if only attempted or threatened, that he or she believes he or she has suffered, in the context of his or her work context as a result of the report, to ANAC, which is entrusted with the task of ascertaining whether it is consequent to the report.

5.3.3 Alerts excluded from the retaliation protection regime

The protection regime provided for in the event of retaliation does not apply in the event of a criminal liability for the crimes of slander or defamation or in any case for the same crimes committed with the complaint, or civil liability, for having reported false information intentionally reported with intent or negligence against the whistleblower.

In cases where such responsibilities are established, a disciplinary sanction is also imposed on the reporting party.

If the conviction sentence in the first instance is reformed in favour of the whistleblower in the subsequent instances, the Whistleblower will be able to obtain again the protection provided for by the legislation only after the final passage of the ruling ascertaining the absence of his criminal responsibility for the crimes of slander and/or defamation committed with the report, or its civil liability for the same reason.

Similarly, the initiation of criminal proceedings for the offences of defamation or slander, following the report, which is then concluded with the dismissal of the report, does not exclude the application of such protection in favour of the whistleblower. This is because the archiving does not entail any finding of criminal liability.

Furthermore, taking into account that, with reference to civil liability, the damage resulting from a criminal offence must have been caused by the defendant with intent or gross negligence, the existence of slight negligence, even if a source of civil liability ascertained by the court, cannot lead to the loss of the protection provided for in the event of retaliation.

5.4 OTHER PROTECTIVE MEASURES

5.4.1 Limitation of Liability

A whistleblower who reveals or disseminates information on violations covered by the duty of secrecy, other than that referred to in Article 1, paragraph 3, of the WB Decree⁷ or relating to the protection of copyright or the protection of personal data, or who reveals or disseminates information on violations that offend the reputation of the person involved or reported, is not punishable, provided that, at the time of disclosure or disclosure:

- 1) there were reasonable grounds to believe that the disclosure or disclosure of the same information was necessary to uncover the breach;
- 2) the report was made in accordance with the WB Decree and this Procedure.

When both of the above conditions are met, any further liability, including civil or administrative liability, is also excluded.

Unless the fact constitutes a criminal offence, the whistleblower does not incur any liability, including civil or administrative liability, for the acquisition of information on violations or for access to them.

In any case, criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions not related to the report that are not strictly necessary to reveal the violation.

5.4.2 Support measures by Third Sector entities

⁷ This is without prejudice to the application of national or European Union provisions concerning: (a) classified information; (b) legal and medical professional secrecy; (c) secrecy of court deliberations."

It is possible for ANAC to enter into agreements with Third Sector entities so that the latter provide support measures to the whistleblower. In particular, these entities, included in a special list published by ANAC on its institutional website, provide assistance and advice free of charge:

- how to report it;
- protection from retaliation under national and national of the European Union;
- the rights of the person concerned;
- the terms and conditions of access to legal aid.

5.4.3 Security measures, processing and storage of personal data

The receipt and management of reports takes place in compliance with the legislation on the protection of personal data (GDPR and Privacy Code).

The protection of personal data is ensured for the whistleblower and other persons to whom the confidentiality guarantee applies, such as the facilitator, the person involved and the person mentioned in the report.

The processing of personal data relating to the receipt and management of reports is carried out by the Company, in its capacity as data controller, through the parties competent to receive and/or follow up on duly authorised reports, in compliance with the principles set out in art. 5 and 25 of Regulation (EU) 2016/679, providing appropriate information to the whistleblower and the persons involved pursuant to art. 13 and 14 of the GDPR, as well as by adopting appropriate measures to protect the rights and freedoms of data subjects.

The Company defines its own model for the receipt and management of reports, identifying suitable technical and organizational measures to ensure a level of security appropriate to the specific risks deriving from the processing carried out, on the basis of an impact assessment on data protection and regulating the relationship with any external suppliers who process personal data on its behalf pursuant to art. 28 of Regulation (EU) 2016/679.

The reports and the related documentation are kept for the time necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality obligations and the principle referred to in art. 5 (1) (e) GDPR.

PART 6

SANCTIONS

6.1 DISCIPLINARY SANCTIONS

As indicated in the updated Disciplinary System, an integral part of the Company's Organisational, Management and Control Model pursuant to Legislative Decree 231/2001, effective, proportionate and dissuasive disciplinary sanctions may be applied:

- against the Reported Person, if the Reports are well-founded;
- against the Whistleblower, if Reports are made in bad faith and/or when the civil liability of the reporting person for defamation or slander in cases of wilful misconduct or gross negligence is ascertained, even with a first instance judgment, unless the same has already been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority;
- against the responsible person, if the principles and safeguards provided for in Part V of this Procedure dedicated to the "Safeguards provided" are violated, or if the Reports have been hindered or attempted to be hindered.

Disciplinary proceedings shall be initiated in accordance with the principle of proportionality, as well as the criterion of correlation between the offence and the sanction and, in any case, in compliance with the procedures laid down by the applicable legislation in force.

In order to ensure impartiality and avoid conflicts of interest, decisions regarding any disciplinary measures, complaints or other actions to be taken are taken by the company organizational functions in charge and, in any case, by parties other than those who conducted the activities to ascertain the Report.

For detailed information on disciplinary sanctions related to the whistleblowing system, please refer to the dedicated section of the disciplinary system attached to the Organisation, Management and Control Model updated following the new legislation referred to in Legislative Decree 24/2023.

PART 7

DISSEMINATION OF THE PROCEDURE AND CONSEQUENT MEASURES

7.1 INFORMATION AND TRAINING

In order to ensure that all parties entitled (internal and external) to submit reports provide clear and easily accessible information, this procedure is disseminated through:

- sending by e-mail to workers with an e-mail address;
- posting of the paper version of the procedure in the workplace in a visible place, accessible to all the above-mentioned persons;
- publication of the procedure in the appropriate section of the Company's website.

The Company promotes communication, information and training regarding the discipline of the WB Decree, this Procedure and the ANAC guidelines.

The contents of the WB Decree, of this procedure and of the ANAC Guidelines are also the subject of staff training courses.

The company promotes and encourages the participation of its staff in training initiatives on whistleblowing, in order to highlight the importance of the tool and encourage its correct use, and also undertakes any further awareness-raising initiative by using all the tools deemed suitable for disseminating knowledge.

7.2 MODIFICATION OF THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEGISLATIVE DECREE 231/2001 AND OF THE PRIVACY SYSTEM

The company proceeds with the revision and updating of the Model 231 and the privacy management system necessary in light of the WB Decree.

7.3 PERIODIC REVIEW AND UPDATING OF THE PROCEDURE

In cases where the need arises, this procedure may be subject to periodic review and updating approved by the Company's administrative body.

The updated document will be published on the whistleblowing page of the company website and may also be disseminated to company personnel by publication on the intranet and/or delivery of the paper version of the updated procedure.

7.4 ENTRY INTO FORCE

The procedure comes into force from the day of its approval by the company's administrative body and will produce its effects within the deadline provided for by the WB decree for companies that in the last year, have employed less than two hundred and forty-nine employees, with fixed-term and open-ended employment contracts, pursuant to art. 2 paragraph 1 letter q) no. 3 of the WB decree.