



**Information on the processing of personal data of natural persons for  
MANAGEMENT OF WHISTLEBLOWING REPORTS  
(pursuant to Articles 13 and 14 of the EU General Data Protection Regulation no. 2016/679  
"GDPR")**

**1. Who is the Data Controller?**

The Data Controller is the person (natural person, company, body or public authority) who makes decisions on the purposes and methods of the processing of personal data.

Specifically, the Data Controller is **MAKER S.R.L.** (hereinafter also the "Data Controller" or the "Company"), Tax Code and VAT 10723170964 with registered office in Via Colonnetta 5 - 20122 Milan (MI) and operational headquarters in Via Riviera 21, 24011 Almè (BG), telephone: 035 0043791, e-mail: info@maker.srl PEC: makersrl@pec.it

**2. Who are the "Data Subjects" and what categories and types of personal data are processed?**

As part of the process for managing reports of violations pursuant to Legislative Decree 24/2023, on the protection of persons who report violations of EU law and protection of persons who report violations of national regulatory provisions (whistleblowing), MAKER S.R.L. will process the personal data of subjects who make reports, of the subjects reported, of the subjects in any case mentioned in the report, of the subjects involved in the reporting management process and in any case of the subjects to whom the protections provided for by Legislative Decree 24/2023 apply.

These data will include common personal data, such as personal data, contact data and data relating to the work activity of the data subject and, to the extent strictly necessary, personal data belonging to the special categories referred to in art. 9, GDPR, such as those relating to health, trade union membership, data suitable for revealing the racial origin, political opinions, religious or philosophical beliefs of the data subject or data relating to criminal convictions and offences referred to in art. 10 of the Regulation.

**3. What is the source of the personal data?**

The personal data processed may be collected:

- for data pertaining to the whistleblower: directly by the whistleblower himself, in the event of submission of a report through the internal channels set up (privacy policy pursuant to Article 13 of the GDPR);
- for the data of the other subjects involved in the report (e.g. reported, witnesses): by another person (e.g. whistleblower) who reports violations of the law by mentioning other subjects involved in the report in the report.

Personal data relating to whistleblowing reports may be collected:

- on the occasion of the submission of reports through the internal channels made available by the Company;

- during the procedure for examining and processing the reports by the person in charge;
- as part of the documentation attached to the report.

#### 4. For what purposes does MAKER S.R.L. process personal data and what is the legal basis for the processing?

Personal data will be processed for the following purposes and legal bases:

Purpose	Legal basis for the processing
Receipt and management of reports in all its phases, including the ascertainment of the facts being reported and the adoption of any consequent measures, as described in the Whistleblowing Reporting Procedure, published on the company website and intranet, ensuring the confidentiality of the whistleblower, the parties involved, the content of the report and the attached documentation and protection according to the provisions of Legislative Decree 24/2023, also taking into account the Anac Guidelines approved by resolution no. 311 of 12 July 2023.	<ul style="list-style-type: none"> <li>- Article 6, paragraph 1, letter c) GDPR for the processing of common data: need to comply with the legal obligation to apply the whistleblowing legislation to which MAKER S.R.L. is subject deriving from Directive (EU) 2019/1937 and Legislative Decree 24/2023;</li> <li>- Art. 9 para. 2 lit. b) GDPR) for the processing of special data: fulfilment of obligations and exercise of rights of the data controller or data subject in the field of labour law and social security and social protection</li> <li>- Art. 10 GDPR for the processing of data relating to criminal convictions and offences: legal obligation, to which the data controller is subject, to apply the legislation on whistleblowing;</li> <li>- "more specific rules" to ensure the protection of rights and freedoms with regard to the processing of employees' personal data in the context of employment relationships" pursuant to Article 88, paragraph 1, GDPR, in relation to Legislative Decree 24/2023.</li> </ul>

MAKER informs you that personal data will be processed in compliance with the principles of correctness, lawfulness and transparency and the protection of the privacy and rights of the interested party, as well as the additional principles provided for by art. 5 of the GDPR, including the principles of relevance and non-excess.

#### 5. How does MAKER process personal data?

The processing of personal data will take place with the support of technological/IT means, equipped with encryption tools, in order to guarantee the security and confidentiality of the identity of the whistleblower, the subjects involved, the content of the reports and the related documentation, in accordance with the provisions of Legislative Decree 24/2023, with the adoption of the necessary security, technical and organizational measures appropriate to, among other things, to prevent unauthorised parties from tracing the identity of the whistleblower and other interested parties.

In particular, the Data Controller, in accordance with the provisions of the Whistleblowing Decree and in the dedicated company procedure, has provided for the following internal reporting channels that allow whistleblowers to report whistleblowing through:

- the e-mail address of the Supervisory Body (odv@maker.srl) active until 17 December 2023 from which the whistleblowing decree will produce its effects with regard to Maker S.r.l.;

ii. the dedicated IT platform, accessible at the link indicated on the company's website, which will be activated by 17 December 2023, the date on which the Whistleblowing Decree will produce its effects with regard to Maker S.r.l.;

iii. at the request of the whistleblower - submitted through the platform indicated above - through a direct meeting with the manager of the reports identified in the Supervisory Body pursuant to Article 6 of Legislative Decree 231/2001 of the company - set within a reasonable time.

When, at the request of the whistleblower, the report is made orally during a meeting with the whistleblower as provided for in point iii., the Data Controller, subject to the whistleblower's consent, documents the report by means of a report that will be archived in compliance with confidentiality and the protection of personal data. The whistleblower can verify, rectify and confirm the minutes of the meeting by signing it.

The IT platform also protects personal data by means of an encryption system, thus ensuring the confidentiality of the information transmitted.

## **6. Who processes your personal data? Are personal data communicated and disseminated to third parties?**

Personal data will not be disseminated. For the purposes described in point 4 above, within the limits of their respective competences and as described in the Company Whistleblowing Procedure, with particular reference to the limits on the knowability of the identity of the whistleblower and of all the other subjects indicated above, personal data will be processed only by subjects whose right of access to the data is recognized by legal provisions and/or subject to the processing of data as provided for below.

The list of recipients, reported in the register of processing activities, is kept up to date and is available for consultation upon request.

The recipients of personal data can be divided into the following categories:

1. *Data Processors*: the Data Controller may make use of external parties duly authorised to process personal data. In accordance with art. 28 GDPR, a designation contract is stipulated in writing between the parties in which the Data Controller provides instructions to each individual subject. In order to comply with the GDPR and protect the rights and freedoms of individuals, the Data Controller only uses Data Processors who have sufficient guarantees (specialist knowledge, experience, ability and reliability) to implement appropriate technical and organizational measures for the security of information and personal data and ensure the protection of data subjects.
2. *Authorised to process*: personal data will be processed by duly authorised parties, specifically bound by the obligation of confidentiality, with the express prohibition of disclosure - to persons other than those specifically authorised - of the identity of the whistleblower, in the absence of his/her express consent. The "Authorised Persons", previously identified and appointed to process them, are given appropriate instructions for the protection of personal data. The possibility of accessing the data is limited only to those who are actually legitimate.
3. *Independent Data Controllers*: the report and personal data may also be transmitted, for the profiles of their respective competence, in accordance with the provisions of the law, to the National Anti-Corruption Authority (ANAC), to the Judicial Authority, to the Court of Auditors and any other public authorities involved, which will process the data as independent data controllers.

With reference to the identity of the whistleblower, it should be noted that:

- in the context of criminal proceedings: the identity is covered by secrecy pursuant to Article 329 of the Code of Criminal Procedure;

- in the context of proceedings before the accounting courts: the identity cannot be revealed until the end of the investigation phase;

- in the context of disciplinary proceedings: the identity cannot be revealed if the complaint against the disciplinary offence is based on separate and additional investigations with respect to the report. If, on the other hand, the challenge of the disciplinary offence 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, 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 or her identity. The Data Controller will therefore request the whistleblower's consent to the disclosure of his/her identity in the event that such a need arises in the context of any disciplinary proceedings initiated.

The identity of the persons involved and those mentioned in the report is guaranteed until the conclusion of the relevant proceedings, with respect for the same guarantees granted to the whistleblower.

### **7. Is the provision of data mandatory?**

The provision of personal data is necessary for the management and evaluation of the report.

### **8. Is personal data transferred to third countries or international organisations?**

MAKER does not transfer personal data to third countries or international organizations. Should the transfer of data be necessary, the Data Controller undertakes to implement the safeguards established by art. 44 et seq. of the GDPR and comply with any additional conditions prescribed by the competent national and European Courts and Supervisory Authorities in relation to the transfer of such data outside the European Economic Area.

### **9. How long is personal data stored?**

Personal data will be processed for the time strictly necessary for the management of the report in all its phases, the adoption of the consequent measures and the fulfilment of the related legal obligations, in any case no later than five years from the date of communication of the final outcome of the reporting procedure, as provided for by art. 14, paragraph 1, Legislative Decree 24/2023.

This is without prejudice to the event that, during the five-year period, legal proceedings arise arising out of the Report. In the latter case, the data retention period will follow the course and progress of the judicial proceedings.

At the end of the retention period, the personal data will be permanently and non-permanently deleted or anonymised.

### **10. What rights can Data Subjects exercise?**

The interested party is entitled to the rights referred to in art. 15 and 22 of the GDPR.

The exercise of the rights may take place by sending a written request, by registered mail in a sealed envelope, indicating on the envelope the phrase "RESERVED for the whistleblowing manager" to the following address: MAKER S.R.L. Via Riviera 21 – 24011 Almè (BG), without indication on the envelope of the sender of the request, whose identification data must instead be reported inside the envelope together with an identification document of the applicant – interested party.

The request will be responded to as soon as possible and, in any case, within the terms set out in the GDPR.

Pursuant to art. 2-undecies, of Legislative Decree no. 196/2003, the rights referred to in art. 15 et seq. of the GDPR may not be exercised by data subjects other than the whistleblower and the other subjects indicated in point 2, by means of a request to the Company, the data controller - and in the absence of a response, by means of a complaint to the Guarantor for the protection of personal data

- when this may result in an actual and concrete prejudice to the confidentiality of the identity of the whistleblower and of the other subjects indicated in point 2 of this policy.

This is without prejudice to the possibility of requesting an assessment, in accordance with the provisions of art. 160, of Legislative Decree no. 196/2003.

Data subjects who believe that the processing of their personal data is carried out in violation of the provisions of the Regulation have the right to lodge a complaint with the Guarantor for the protection of personal data or to refer the matter to the judicial authority, as provided for respectively by art. 77 and 79 of the same Regulation.

## 11. How are changes to the Policy handled?

In compliance with the provisions of the law, the Data Controller reserves the right to modify and/or update the Privacy Policy at any time, also taking into account any subsequent additions and/or amendments to the national and/or European Union regulations on the protection of personal data or as a result of any additional purposes of data processing.

The new versions of the Policy will replace the previous ones and will be valid, effective and applied from the date of publication on the company website or from the date of communication to the interested parties.

Almé, on 09/04/2023