



*Organization, Management and Control Model  
pursuant to Legislative Decree 231/01*

# *Whistleblowing*

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04	Complete update of the procedure for the implementation of new regulations (Legislative Decree 24/2023)	05-12-2023	Awera	Gilardoni	Chairman of CdA
03	Updating e-mail addresses § 9 – Reporting methods	05-05-2022	Gilardoni	Gilardoni	Chairman of CdA
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## 1 PURPOSE

The purpose of this procedure is to regulate the process of managing Reports of Violations pursuant to Legislative Decree 24/2023, in a manner designed to ensure the protection of the confidentiality of the identity of the Reporting Person, i.e. the natural person who makes the report or public disclosure of information on violations acquired in the context of his or her work context.

With this procedure, the Company defines its model for receiving and managing internal reports, as well as the internal reporting channel, identifying suitable technical and organizational measures to ensure a level of security appropriate to the specific risks deriving also from the processing of personal data, in compliance with the provisions of Regulation (EU) 2016/679.

### 1.1 PROTECTION OF THE REPORTING EMPLOYEE

This procedure is also aimed at facilitating reporting and protecting the whistle-blower if he or she is an employee of the Company (Article 6 of Legislative Decree 231/01, paragraphs 2-bis, 2-ter and 2-quarter). Specifically, it is intended to remove factors that may hinder or discourage employees from using the institution, such as doubts and uncertainties about the procedure to be followed and fears of retaliation or discrimination. In this perspective, the procedure provides operational indications to the whistle-blower regarding the subject, contents, recipients and methods of transmission of the reports, as well as the forms of protection provided for by the law.

## 2 SCOPE OF APPLICATION

This procedure applies to all operational/technical, administrative and management activities carried out in the current activities of Gilardoni S.p.A. a Socio Unico (hereinafter Gilardoni) and to all Recipients of the procedure as described below.

## 3 ADDRESSEES OF THE PROCEDURE / WHISTLEBLOWERS

The Recipients of this procedure, i.e. those who can make Reports of Violations are:

- The Company's Personnel, a category that includes all employees, permanent and non-permanent, managers, interns, corporate bodies<sup>1</sup>;
- The Directors and members of the Control Bodies (Board of Statutory Auditors and Supervisory Body);
- Partners, suppliers, consultants, collaborators and associates. More generally, anyone who has a relationship of interest with the Company with any type of contract or assignment and subjects acting on behalf of the organization, such as intermediaries and agents, third party suppliers of products or services.

## 4 DEFINITIONS AND ACRONYMS

- **ANAC:** National Anti-Corruption Authority, established by Law No. 190/2012, is the independent administrative authority whose institutional mission is identified in the prevention of corruption in all areas of administrative activity.
- **Top Management:** Members of the Board of Directors.
- **CCNL:** the National Collective Labour Agreement applicable to the Company's employees, in force at the time.
- **Code of Ethics:** the document, officially desired and approved by the Company's top management as an explanation of the company's policy, which contains the general principles of conduct - i.e., recommendations, obligations and/or prohibitions - to which the Recipients must comply and whose violation is sanctioned.
- **Work context:** the work or professional activities, present or past, carried out within the framework of the relationships referred to in Article 3, paragraphs 3 and 4 of Legislative Decree 24/2023, 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 suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority.
- **Recipients:** Corporate bodies (Directors and Statutory Auditors),<sup>2</sup> Company Personnel, Suppliers and all those who operate in the interest or to the advantage of the Company, with or without representation and regardless of the nature and type of relationship with the principal Company. Recipients are required to comply with the Model, the Code of Ethics and the Preventive Protocols.
- **Employees:** all natural persons who have an employment relationship with the Company.
- **Guidelines:** the Guidelines for the construction of organisational, management and control models pursuant to Legislative Decree 231/2001, published by the trade associations, which have been taken into account for the purposes of preparing and adopting the Model.
- **Recipient of the report:** Gilardoni's appointed person to receive, analyse, verify (also with the possible support of other functions of the Company) the reports.

<sup>1</sup>Including any person with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised on a purely factual basis.

<sup>2</sup>Including any person with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised on a purely factual basis.

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*Organization, Management and Control Model – pursuant to Legislative Decree 231/01*

- **Public disclosure:** making information about violations public through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people.
- **Legislative Decree no. 231/2001 or "Decree":** **Legislative Decree no. 231** of 8 June 2001, containing the "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of Law no. 300 of 29 September 2000", published in the Official Gazette no. 140 of 19 June 2001, and subsequent amendments and additions.
- **Reporting Channels:** the channels, internal to the Company or external to it, through which the Reports are conveyed.
- **Gilardoni:** Gilardoni S.p.A. a Socio Unico
- **Decree:** Legislative Decree 24/2023 on "whistleblowing".
- **PM00X** = Procedure of the Organizational Model pursuant to Legislative Decree 231/01.
- **Organisational, management and control model pursuant to Legislative Decree 231/2001** or "**Model:** the organisational, management and control model deemed by the Corporate Bodies to be suitable for preventing Offences and, therefore, adopted by the Company, pursuant to Articles 6 and 7 of the Legislative Decree, in order to prevent the commission of the Offences by senior or subordinate Personnel, as described in this document and its annexes.
- **Corporate Bodies:** the Board of Directors and/or the Board of Statutory Auditors of the Company, depending on the meaning of the reference phrase.
- **Supervisory Body or SB:** The Body provided for by Article 6 of the Legislative Decree, with the task of supervising the functioning and observance of the organization, management and control model, as well as its updating.
- **Reporting Person:** the natural person who makes the report or public disclosure of information about violations acquired in the context of his or her work context. Anyone who performs a specific task or function in or for Gilardoni can be a whistleblower, such as: employees, managers, directors, consultants, collaborators who carry out their work at the Company who provide goods or services or who carry out works in favour of third parties.
- **Reporting:** the written or oral communication of information on the Violations referred to in Legislative Decree 24/23.
- **External reporting:** the communication, written or oral, of information on the Violations referred to in Legislative Decree 24/2023, submitted through the external reporting channel.
- **Internal reporting:** the communication, written or oral, of information on the Violations referred to in Legislative Decree 24/2023, submitted through the internal reporting channel;
- **Disciplinary System:** the set of sanctioning measures applicable in the event of validity of the Violation subject to the Report;
- **Affected Person:** The natural or legal person named in the internal or external report or public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the publicly reported or disclosed violation.
- **Personnel:** all natural persons who have an employment relationship with the Company, including employees, temporary workers, collaborators, "interns" and freelancers who have been appointed by the Company.
- **Personnel under the direction of others or "Subordinates":** the subjects referred to in Article 5, paragraph 1, letter b) of the Decree, or all Personnel who work under the direction or supervision of Top Management.
- **Protocol:** The organizational, physical and/or logical measure provided for by the Model to prevent the commission of the Crimes.
- **Offences or the Offence:** the set of offences, or the individual offence, referred to in Legislative Decree 231/2001 (as may be amended and supplemented in the future).
- **Retaliation:** any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly.
- **Company:** Gilardoni S.p.A. a socio Unico.
- **Violations:** conduct, acts or omissions that harm the public interest or the integrity of the private entity and consist of:
  1. unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001, or violations of the Organisation and Management Model provided for by the same Decree and adopted by the Company that do not fall within the following numbers 2), 3), 4) and 5);
  2. offences falling within the scope of the European Union or national acts set out in the relevant Annex to Legislative Decree No 24/2023 or national acts implementing the European Union acts set out in the Annex to Directive (EU) 2019/1937, even if not indicated in the relevant Annex to Legislative Decree No 24/2023 or relating to the following areas: *Procurement; financial services, products and markets and the 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 animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;*
  3. acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
  4. acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market linked to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation corporate tax;

- acts or conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to in points (2), (3) and (4).

## 5 REFERENCE LEGISLATION

### 5.1 APPLICABLE LAW

- Law no. 179 of 30 November 2017 ("Provisions for the protection of those who report crimes or irregularities...");
- 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 laying down provisions on the protection of persons who report breaches of national legal provisions*").

### 5.2 RELATED INTERNAL REGULATIONS

- Code of Ethics (§ 9.2, 9.3, 9.4, 10.6)
- Guidelines – In chapters 5 to 17, the § entitled "*Information flows to the Supervisory Body*".
- Procedural system of the Organizational Model – The paragraph called ("*Reports to the Supervisory Body*") present in all procedures.

## 6 DEFINITION OF "WHISTLEBLOWING"

In this procedure, "whistleblowing" means the Reports of conduct, acts or omissions that harm the public interest or the integrity of the private entity identified in art. 2 of Legislative Decree 24/2023:

- unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001, or violations of the Organisation and Management Model provided for by the same Decree and adopted by the Company that do not fall within the following numbers 2), 3), 4) and 5);
- offences falling within the scope of the European Union or national acts set out in the relevant Annex to Legislative Decree No 24/2023 or national acts implementing the European Union acts set out in the Annex to Directive (EU) 2019/1937, even if not indicated in the relevant Annex to Legislative Decree No 24/2023 or relating to the following sectors: public procurement; financial services, products and markets and the 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 animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
- acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market linked to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation corporate tax;
- acts or conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to in points (2), (3) and (4).

Reports may concern:

- information, including reasonable suspicions, regarding Violations committed;
- information, including reasonable suspicions, regarding Violations that, based on concrete evidence, may be committed;
- evidence of conduct designed to conceal such violations.

With specific reference to the conduct referred to in number 1), the following cases are recalled, by way of example:

- unlawful conduct, relevant pursuant to Legislative Decree 231/01;
- violations of the Model, the Code of Ethics or preventive Protocols that may result in a risk of sanctions for the Company pursuant to the Decree;
- suspicions of violations of the Model, the Code of Ethics or preventive Protocols that may result in a risk of sanctions for the Company pursuant to the Decree;
- corporate or business transactions for which it is suspected that the Company may be subject to a risk of sanctions pursuant to the Decree.

**The Reports of Violations referred to in number 1), can only be made through the Internal Reporting channel (see §. 7.1. "Internal Reporting").**

The Reporting management process illustrated in this document does not refer to commercial communications or information of a purely informing nature that does not relate to the Violations referred to in Legislative Decree 24/2023.

This procedure also does not apply to disputes, claims or requests related to a personal interest of the Reporting Person or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures.

In general, Gilardoni urges its employees to resolve any labor disputes, where possible, through dialogue, even informal, with their colleagues and/or with their direct manager.

## **7 REPORTING CHANNELS<sup>3</sup>**

### **7.1 INTERNAL REPORTING**

In accordance with the law, the Company has activated its own internal reporting channel pursuant to Legislative Decree no. 24/2023, which guarantees the confidentiality of the identity of the Reporting Person, the Person involved and the person in any case mentioned in the Report, as well as the content of the Report and related documentation.

The management of this channel is entrusted to the Supervisory Body (SB), composed of the following members:

- Giancarlo Besia, Chairman;
- Andrea Venturini, even Chairman of the Board of Statutory Auditors;
- Elisabetta Ripamonti, internal member.

The members of the SB have been duly authorised by the Company to process the personal data<sup>4</sup> contained in the Internal Reports.

If the Report concerns one of the members of the internal SB, please refer to chapter 14 "Special cases".

Reports can be made in the following ways:

- in written form, by electronic means, through the certified e-mail address [odv.gilardonispa@pec.gilardoni.it](mailto:odv.gilardonispa@pec.gilardoni.it)
- in written form, by ordinary mail by registered mail with acknowledgement of receipt (Registered letter with acknowledgement of receipt), to the attention of the Supervisory Body of Gilardoni S.p.A. a Socio Unico Via Arturo Gilardoni, 1 – 23826 Mandello del Lario (LC) with the wording "confidential and personal";
- in oral form by means of a request for a direct meeting with the SB set within a reasonable time. In such cases, subject to the consent of the Reporting Person, the Internal Report may be documented by authorized personnel by recording it on a device suitable for storage and listening or by means of a report. In the case of minutes, the Reporting Person may verify, rectify and confirm the minutes of the meeting by signing his/her signature.

For more details, please refer to § 8.1 "Submission of internal report".

### **7.2 EXTERNAL REPORTING**

The Reporting Person may also submit an external Report to the National Anti-Corruption Authority (ANAC) under the following conditions:

- a) the internal report submitted in accordance with the deadlines set out in this procedure has not been followed up;
- b) the Reporting Person has well-founded and substantiated reasons to believe that, if he/she makes an internal report, it would not be effectively followed up, or the same could lead to the risk of retaliation;
- c) the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The external reporting channel established by ANAC guarantees, in the same way as the above-mentioned internal channel defined by the Company, the confidentiality of the identity of the Reporting Person and the content of the report, of the Person involved and of any persons involved in the Report.

External reports are made in written form through the IT platform made available by ANAC on its website in the section dedicated to "Whistleblowing". The Report may also be made orally through telephone lines or voice messaging systems, or at the request of the Reporting Person, through a direct meeting set within a reasonable time; the methods of access to these channels are specified by ANAC on its website.

### **7.3 PUBLIC DISCLOSURE**

The Reporting Person is also guaranteed the possibility of making a public disclosure if one of the following conditions is met:

- d) the Reporting Person has previously made an internal and/or external Report and has not received feedback within the terms provided for in this procedure regarding the measures envisaged or adopted to follow up on the Report;
- e) the Reporting Person has reasonable grounds to believe that the Breach may constitute an imminent or manifest danger to the public interest;

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<sup>3</sup> Legislative Decree 24/2023, in addition to the reporting or disclosure channels indicated by this procedure, provides in any case for the reporting Person to make a complaint to the judicial or accounting authority.

<sup>4</sup> The authorization is intended to be provided pursuant to art. 29 of Regulation (EU) 2016/679 and art. 2-quaterdecies of Legislative Decree 196/03.

- f) the Reporting Person has reasonable grounds to believe that the External Report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the Report may be colluding with the Infringer or involved in the Violator.

## 8 WHISTLEBLOWING PROCESS

### 8.1 SENDING THE INTERNAL REPORT

Those who wish to make a written internal report can use the *form PM002 All.1 – Whistleblowing Report* (also available on the website) by forwarding it to Gilardoni.

The Form provides the Reporting Person with a guided path, structured through a series of questions and requests for supporting elements, aimed at describing in a clear, precise and detailed manner the situation that is the subject of the Report.

Reports must be based on precise and consistent facts. The Reporting Person is invited to attach all the documentation proving the facts reported, refraining from undertaking autonomous analysis and in-depth initiatives.

### 8.2 RECEIVING AND ANALYSIS OF INTERNAL REPORTING

Reports are managed, in the first place, by the SB, which treats the internal Reports received in a confidential manner, adopting suitable verification methods to protect the identity of the Reporting Person as well as that of the Persons involved.

#### **Preflight**

All internal reports received are subject to verification by the SB to understand whether the communication received is accompanied by the information necessary to preliminarily verify its validity and to be able to start subsequent in-depth activities.

The SB undertakes to issue the Reporting Person with an acknowledgement of receipt within 7 days of receipt of the Internal Report.

The SB diligently follows up on the Reports received, maintaining dialogue with the Reporting Person, from whom it requests, if necessary, information.

Without prejudice to the confidentiality of the information received, in the preliminary verification activities, the SB may avail itself of the support of other structures of the Company or specialized consultants, based on the specific skills required in relation to the content of the Report being verified.

At the end of the preliminary check, the SB can archive the Internal Reports:

- not substantiated;
- those that, based on the description of the facts and the information provided by the Reporting Person, do not allow a sufficiently detailed picture to be obtained to be able to initiate further investigations to ascertain their validity;
- those that are manifestly unfounded.

In the preliminary and verification phase, the SB:

- ensures the impartiality, fairness and accuracy of the analysis and evaluation of the Internal Report;
- ensures the confidentiality of the information collected and the confidentiality of the name of the Reporting Person, if provided;
- undertakes not to use the Internal Reports beyond what is necessary to adequately follow them up. The SB may not disclose the identity of the Reporting Person and any other information from which such identity may be inferred, directly or indirectly, without the express consent of the Reporting Person, to persons other than those competent to receive or follow up on the Reports, expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, Regulation (EU) 2016/679 and Article 2-quaterdecies of the Code on the protection of personal data referred to in Legislative Decree 196/03.

#### **Reports that do not pass the preflight check**

Internal Reports that do not pass the preliminary phase are filed by the SB in the PEC box where they were received and, possibly, in a special logical space that guarantees the confidentiality of the whistle-blower's identity with encryption tools, accessible only to the members of the SB itself.

Internal reports that do not pass the preliminary phase are reported in the periodic reporting described below.

In any case, the SB notes the internal Report and the activities conducted following its receipt in the Reports and Investigations Book, always guaranteeing the confidentiality of the identity of the Reporting Person and the Persons involved. The Reports and Investigations Book must be kept by the SB itself and made accessible only to persons authorised by the Company.

#### **Reports that pass the preflight check**

If the preliminary verification conducted by the SB has established that the Internal Report, adequately substantiated and accompanied by evidence of which it has been possible to deduce its validity, constitutes conduct that can be prosecuted, even if only disciplinarily, the SB shall:



- a) provide immediate and reasoned information (by means of an anonymised report) to the functions/bodies responsible for the application of the sanctioning and disciplinary system, referred to in chapter 10 "Sanctioning and disciplinary system", so that they can self-determine the disciplinary action to be taken, also in compliance with the principles of specificity<sup>5</sup>, immediacy<sup>6</sup> and immutability<sup>7</sup> of the dispute if the Persons involved are employees of the Company<sup>8</sup> tag. As part of their self-determination, these functions/bodies may conduct further investigations and verifications, requesting the support of the SB, which remains the sole interlocutor of the reporting person and guarantees their anonymity. Where, following further investigations and verifications, these functions/bodies:
- i. deem the conduct unobjectionable, immediately notify the SB so that the latter can file the Report in the manner described above (see par. *Reports that do not pass the preliminary check*) and inform the Reporting Person about the status of the procedure;
  - ii. decide to proceed with the objection, together with this appropriate privacy information must be provided to the Person concerned pursuant to Article 14 of the GDPR and in any case within one month from the start of the processing.
- b) inform the management body (Board of Directors) for the assessments of their respective competence, highlighting the subject of the report, the outcome of the investigation, the possible activation of the sanctioning system, as well as any corrective actions aimed at avoiding similar situations in the future, keeping the identity of the reporting person confidential.

The SB undertakes to process the Internal Reports received within a reasonable time and to provide feedback on the matter (through the PEC box) to the Reporting Person within:

- three months from the date of acknowledgment of receipt,
- or, in the absence of such notice,
- within three months of the expiry of the seven-day period from the submission of the Report.

## 9 ANONYMOUS REPORTS

Anonymous reports, i.e. those without elements that allow their author to be identified, are also accepted and managed in accordance with the procedures indicated by this procedure, only if they concern facts of particular gravity and with content that is adequately detailed and circumstantial, verifiable and, where possible, supported by evidence, to protect the complainant, sufficiently detailed and characterized by the indication of precise factual elements.

In order to prevent the reporting process from being exploited and to ensure the safeguards provided for by Legislative Decree 24/2023, it is necessary that the Reports are:

- delivered through the methods provided for by the internal whistleblowing procedure;
- adequately substantiated in such a way as to bring to light facts and situations related to specific contexts (indication of names or qualifications, specific offices, particular events, etc.).

## 10 SANCTIONING AND DISCIPLINARY SYSTEM

In cases where, from the investigations conducted, the Violations subject to the Internal Report have been found to be well-founded, the body/function responsible for activating the Sanctioning System decides what type of sanction to impose on the subjects who have committed the Violation.

Depending on the qualification of the Person involved and any employment law classification, the Disciplinary System is activated by:

- Chairman of the Board of Directors if he is an employee;
- Board of Directors if he/she is a manager;
- Shareholders' Meeting, activated by the Board of Directors, if it is a Statutory Auditor;
- Shareholders' Meeting, activated by the Board of Statutory Auditors, if it is a Director;
- Board of Directors, if he/she is a member of the SB;
- Chairman of the Board of Directors if it is a third party.

The sanction may be graduated according to the seriousness of the offence, in compliance with the regulations applicable from time to time (e.g. labour law regulations in the case of Company workers).

In the event that the Reporting Person is jointly responsible for the Violations, preferential treatment is provided for the latter with respect to the other joint controllers, compatibly with the Violation committed and with the applicable regulations.

<sup>5</sup> Cf. Court of Cassation, 14 May 2014, no. 10662.

<sup>6</sup> Cf. Court of Cassation, 15 June 2015, no. 12337, Court of Cassation, S.U., 27 December 2017, no. 30985, Court of Cassation, no. 19256 of 17 July 2019, Cass. no. 24605 of 4 November 2020.

<sup>7</sup> Cf. Court of Cassation, 9 June 2016, no. 11868.

<sup>8</sup> In such circumstances, disciplinary measures are applied in compliance with the provisions of art. 7 "Disciplinary sanctions" of Law 300 of 1970 (Workers' Statute).



**The identity of the reporting person and any other information from which this identity may be inferred, directly or indirectly, may not be revealed without his or her express consent.** The free, specific, unequivocal and informed consent of the Reporting Person must be collected in writing and kept by the SB in the documentation relating to the Report.

**In the context** of disciplinary proceedings, the identity of the Reporting Person, in the absence of consent, cannot be revealed if the objection to the disciplinary charge is based on separate and additional investigations with respect to the Report, even if consequent to the same.

If, on the other hand, the dispute 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 Person involved, the SB, if it has not already obtained consent from the Reporting Person, informs the latter, by written communication, of the reasons on which the need to reveal his identity or other information from which it can potentially be inferred is based, in order to fully follow up on the management of the Report, or for the purposes of disciplinary proceedings.

In the event of refusal of consent by the Reporting Person to the communication of his/her identity, the SB archives the Internal Report without further follow-up.

This procedure is without prejudice to the criminal and disciplinary liability of the Reporting Person in the event of a slanderous or defamatory Report pursuant to the Criminal Code and art. 2043 of the Italian Civil Code.

The behaviour of those who make reports that prove to be unfounded with intent or gross negligence is also sanctioned.

Any forms of abuse of this procedure, such as manifestly opportunistic internal reports and/or made for the sole purpose of damaging the complainant or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the Company subject to this procedure, are a source of responsibility, in disciplinary proceedings and in other competent bodies.

Therefore, when the criminal liability of the Reporting Person for the crimes of defamation or slander is ascertained, even by a judgment of first instance, or civil liability, in cases of wilful misconduct or gross negligence, the protections provided for in this procedure are not guaranteed and a disciplinary sanction referred to in this chapter is imposed on the Reporting Person<sup>9</sup>.

## **11 PROTECTION OF THE REPORTING PERSON AND APPLICATION OF PROTECTIVE MEASURES**

The management and verification of the validity of the circumstances represented in the report are entrusted to the Supervisory Body, which

Any form of Retaliation against the Reporting Person is prohibited.

Pursuant to the law, the prohibition of Retaliation and, in any case, the protection measures provided for by law against the Reporting Person, also apply:

- a) Facilitators;
- b) to persons in the same working context as the Reporting Person, the person who has filed a complaint with the judicial or accounting authority or the person who has made a public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree;
- c) to the work colleagues of the Reporting Person or of the person who has filed a complaint with the judicial or accounting authority or made a Public Disclosure, who work in the same Work Context as the same and who have a habitual and current relationship with that person;
- d) to entities owned by the Reporting Person or by the person who has filed a complaint with the judicial or accounting authority or who has made a public disclosure or for which the same persons work, as well as to entities operating in the same Work Context as the aforementioned persons.

The protective measures are applied when, at the time of the Report (internal and/or external), or of the complaint to the judicial or accounting authority or of the Public Disclosure, the Reporting Person:

- had reasonable grounds to believe that the information on the Violations was true and related to violations of national or European Union regulatory provisions that harm the integrity of the private entity, of which they became aware in the Work Context;
- has made the Report (internal and/or external) or Public Disclosure in accordance with the provisions of the legislation applicable to them pursuant to Legislative Decree 24/2023.

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

The conditions provided for protection also apply in cases of Reporting (internal and/or external) or complaint to the judicial or accounting authority or anonymous public disclosure, if the Reporting Person has been subsequently identified and has suffered retaliation, as well as in cases of reporting submitted to the competent institutions, bodies and agencies of the European Union, in accordance with the conditions set out in this procedure (as well as Article 6 of Legislative Decree no. 24/2023)

<sup>9</sup> For further details on this matter, please refer to the provisions of art. 16 "Conditions for the protection of the reporting person" of Legislative Decree 24/2023.

The adoption of discriminatory measures against reporting persons can be communicated to ANAC, which in turn will inform the National Labour Inspectorate for the measures within its competence.

Acts taken in violation of the prohibition of Retaliation are null and void and the Reporting Person who has been dismissed due to the Reporting (internal and/or external) or Public Disclosure or complaint is entitled to be reinstated in the workplace.

In the context of judicial or administrative proceedings or in any case out-of-court disputes concerning the ascertainment of prohibited conduct, acts or omissions towards the Reporting Person, it is presumed that the same have been carried out due to the Reporting (internal and/or external), the Public Disclosure or the complaint. By law, the burden of proving that such conduct or acts are motivated by reasons unrelated to the Reporting (internal and/or external), the Public Disclosure or the Complaint is borne by the person who carried them out (e.g. Employer).

In addition, in the event of a claim for damages submitted to the judicial authority by the Reporting Person, if the latter proves that he or she has made a Report (internal and/or external), a Public Disclosure or a complaint to the judicial or accounting authority and that he or she has suffered damage, the damage shall be presumed, unless proven otherwise, to have resulted from the damage.

### 11.1 LIMITATIONS OF LIABILITY<sup>10</sup>

In accordance with the law, the Reporting Person who reveals or disseminates information on Violations covered by the obligation of secrecy, other than that referred to in Article 1, paragraph 3 of Legislative Decree 24/2023<sup>11</sup>, or relating to the protection of copyright or the protection of personal data or reveals or disseminates information on Violations that offend the reputation of the Person involved or reported, is not punishable, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to unveil the Violation, and the Report (internal and/or external), the public disclosure or the complaint to the judicial or accounting authority was carried out in compliance with the provisions of Legislative Decree 24/2023.

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

Unless the act constitutes a criminal offence, the Company or the Reporting Person shall 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 (internal and/or external), to the report to the judicial or accounting authorities or to the Public Disclosure or that are not strictly necessary to reveal the Violation.

## 12 RETENTION & ARCHIVING

The SB is informed of any sanctions imposed in response to internal and external reports. The HR Office archives the documentation relating to the sanctioning and disciplinary process.

The SB therefore archives the documentation relating to the internal report, received via electronic channels, and its investigation in a special logical space that guarantees the confidentiality of the whistle-blower's identity with encryption tools, accessible only to the members of the SB (repository of the PEC box).

Any paper documentation, as well as the Reports and Inquiries Book kept by the internal SB must be kept by the SB itself and made accessible only to persons authorised by the Company.

The Internal Reports received are kept for the time necessary to process them 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 the confidentiality obligations referred to in Article 12 of Legislative Decree no. 24/2023 and the principle referred to in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3(1)(e) of Legislative Decree No. 51 of 2018.

The SB may maintain a Register of Reports in which the personal data relating to the Reporting Person, the Persons involved, indicated as possible perpetrators of the unlawful conduct, as well as those who are in various capacities involved in the Internal Reporting, must be anonymised,<sup>12</sup> in order to demonstrate in the future the adequate management of Reports of Violations, as a requirement for an effective implementation of the Crime Risk Prevention Model to the Pursuant to art. 6 of Legislative Decree 231/2001 and consequent absence of organizational fault.

<sup>10</sup> See art. 20 of Legislative Decree no. 24/2023

<sup>11</sup> Article 1, paragraph 3 of Legislative Decree no. 24/2023 provides: "This is without prejudice to the application of national or European Union provisions on:

(a) classified information;  
(b) legal and medical professional secrecy;  
(c) secrecy of court deliberations."

<sup>12</sup> The storage of anonymized data does not violate the provisions of Article 12 of Legislative Decree 24/23 with reference to the retention times of personal data and complies with the provisions of Article 5, paragraph 1, letter e) of Regulation (EU) 2016/679.

## 13 REPORTING

The SB, as a member of the SB, reports annually on the correct functioning of the internal Reporting systems, reporting in its report the aggregated information on the results of the activities carried out and, on the follow-up, given to the internal Reports received.

In drawing up this report, the SB is required to comply with the provisions of the regulations on the protection of the identity of the Reporting Person and the applicable legislation on the protection of personal data.

### 13.1 CONFIDENTIALITY OBLIGATIONS ON THE IDENTITY OF THE WHISTLE-BLOWER

The identity of the whistle-blower cannot be revealed without their express consent and all those who receive or are involved in the handling of reports are required to protect the confidentiality of such information.

In order to ensure that the identity of the Reporting Person remains secret, the SB guarantees that it is impossible for the person involved and third parties who are not persons responsible for the subsequent investigation into the reported facts to access the report and the identity of the reporting person.

**Violation of the obligation of confidentiality is a source of disciplinary liability**, without prejudice to other forms of liability provided for by the law (see the general part of the Model, Chapter 10).

## 14 SPECIAL CASES

Where the Internal Reporting concerns a member of the SB, it must be managed in accordance with the provisions of this procedure, but the member who is the subject of the report will refrain from participating in the work and decisions of the SB.

If the Internal Report containing serious, precise and consistent elements concerns more than one member of the SB, it must be sent to the Board of Directors, by delivering any supporting documentation to the Chairman of the Board of Directors.

The Board of Directors, having consulted the Board of Statutory Auditors, after having collectively assessed whether the Internal Report is accompanied by the information necessary to preliminarily verify its validity and to be able to initiate subsequent in-depth activities, follows up on the same by carrying out the investigation also making use of the company's expertise and, if necessary, of specialized consultants, always in compliance with the confidentiality provided for by law on the subject as well as the provisions contained herein.

The investigation follows the procedure described in this procedure.

## 15 RESOLUTIONS OF THE SB

The SB resolves by a majority of those present at the meeting. The SB meeting is valid if at least half of the members are present. In the event of a tie, the vote of the Chairman of the SB shall prevail.

The SB is convened by the Chairman or by one of the members and, specifically, by the person who has received notice of receipt of the Report.

The summons must take place promptly, approximately within 3 days of the receipt of the Report and in any case within a period of time to ensure the response to the Reporting Person within 7 days.

The meeting may also be held by video or teleconference.

The decision of the Board of Directors is formalized through a written resolution.

## 16 FORMATION

The Personnel Manager, or other company manager delegated to training, plans, possibly within the training on the 231 model, training sessions aimed at understanding and applying this procedure. The training will be aimed at highlighting how to make an effective report and to represent the existing safeguards and safeguards in the event of a report.

The effectiveness of the training provided will be evaluated with learning tests.

## 17 RESPONSIBILITY

### 17.1 ENFORCEMENT RESPONSIBILITIES

This procedure is applied by the Recipients as indicated in Chapter 3 of this procedure.

### 17.2 RESPONSIBILITY FOR MAINTENANCE AND UPDATING

The verification of the effectiveness and the proposal to update this procedure (revision) is entrusted to the following company departments:

- Board of Directors,

- CEO
- Personnel and General Services,
- Board of Statutory Auditors,
- Supervisory Body.

**17.3 RESPONSIBILITY FOR APPROVING REVISIONS**

The conduct of subsequent partial and limited revisions to update this procedure, also in relation to the changed organizational structures of the Companies, is entrusted to the Supervisory Body and the approval to the Chief Executive Officer.

The Board of Directors is entrusted with the approval of revisions that constitute a complete change in the procedural and behavioural contents compared to the previous one.

The preservation of the procedure and its previous versions is the responsibility of the Chief Executive Officer for consultation purposes and for the issuance of authorized copies.

**18 REPORTS**

The Recipients are required to report any violations of this procedure to the Supervisory Body.