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## **WHISTLEBLOWING**

**Decree no. 24/2023**

**Management of reports and the conduct of investigations**

Updated by resolution of the Board of Directors  
on 8 November 2023

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## 1. INTRODUCTION

The regulations governing the reporting of unlawful actions learned during one's employment relationship (commonly known as **whistleblowing**) and the protection of **whistleblowers** from retaliation or discrimination due to whistleblowing have been part of our legal framework since 2017, although with different methods and scopes.

On 9 March 2023, the Government approved Legislative Decree no. 24/2023 (hereinafter also the "Decree"), which includes the implementation measures of EU Directive 2019/1937. This directive pertains to the safeguarding of persons who report breaches of Union law and national regulatory provisions.

Indeed, companies are required to establish their own reporting channels (***in consultation with trade union representatives or organizations***). These channels must ensure, including through encryption tools, the confidentiality of the identities of the whistleblower, the reported person, and all other persons mentioned in the report, as well as the content of the report, throughout the entire process.

These reporting channels must be referred to in the Organizational Model under Legislative Decree 231/01.

Companies must provide clear information regarding the internal reporting channel, procedures, and requirements, as well as the external reporting channel, procedures, and requirements. This provision represents an extension from the previous regulations.

## 2. PURPOSE

This Procedure applies to the Company.

The purpose of this document is to outline and oversee the framework for reporting breaches, as defined below, which the whistleblower becomes aware of within the course of the employment relationship and within the workplace. Additionally, it defines the protective measures implemented to ensure the integrity of the entire process.

Therefore, the purpose of this Procedure is to define the **methods of operation**:

- **for the management of reports;**
- **for any subsequent investigations**

that may arise from the alleged breach of the standards and rules established in this document, removing elements that could hinder or discourage the use of Whistleblowing, doubts and uncertainties on the Procedure to be followed, and fears of retaliation or discrimination.

## 3. INTENT

The intent of this procedure is to:

- **provide guidance to recipients** on how to make and manage reports effectively, clearly and "responsibly";
- **promote a culture grounded upon responsibility**, ethics - including in accordance with Legislative Decree 231/01 - and compliance with rules;
- **enable the Company to be promptly informed** of incidents or behaviours that run counter to the ethical principles upheld, enabling swift action to be taken;
- **detect potential shortcomings in the internal control system and manage risks.**

#### 4. SCOPE OF APPLICATION

This Procedure is applicable to the management of any activity resulting from internal and external reports concerning behaviours or conduct that violate the provisions of the **Code of Ethics, the Organizational Model 231/2001, as well as alleged breaches of European regulations and national laws**, carried out within the scope of work that have the potential to cause harm, including damage, to the Company's reputation.

#### 5. SUBJECTIVE SCOPE

Persons eligible to file reports within the scope of the framework are:

- employees;
- self-employed workers;
- workers or associates who work for the Company or provide goods or services or perform works for third parties;
- freelancers and consultants who serve at the Company;
- shareholders and persons holding positions of administration, management, control, supervision or representation, even when such positions are exercised on a de facto basis, at the Company;
- volunteers and trainees, paid and unpaid, who serve at the Company;
- persons whose legal relationship has not yet commenced, if information regarding breaches was acquired during the selection process or other pre-contractual stages or persons during the probationary period.

The protection and safeguards, as mandated by the Law and guaranteed by the Company, are also extended to all related parties in a comprehensive manner:

- colleagues of the whistleblower;
- all Stakeholders;
- former employees;
- facilitators;
- relatives within the 4th degree or persons with whom the whistleblower has emotional ties.

Additionally:

- entities where the whistleblower is employed;
- entities owned - exclusively or in majority third-party ownership - by the whistleblower.

The recipients of this Operating Procedure are the Directors, Statutory Auditors, Executives, Shareholders, and employees, and anyone who, either directly or indirectly, on a permanent or temporary basis, establishes connections and relationships with the Company, each within the scope of their respective functions and duties.

As a general rule, the Company encourages its employees to seek resolution for labour disputes, whenever feasible, through dialogue, which may include informal dialogue with their colleagues and/or immediate superior.

This does not negate the application of provisions related to employees exercising their right to consult with their Representatives or Trade Unions, nor does it diminish the protection against conduct or unlawful actions resulting from such discussions.

## 6. OBJECTIVE SCOPE

The report may encompass any information, including substantiated suspicions, that the whistleblower has become aware of within the workplace, pertaining to:

- administrative, accounting, civil or criminal offenses;
- offenses committed in breach of the EU regulations specified in Annex 1 to Legislative Decree no. 24/2023 and all national provisions that enforce them;
- acts or omissions that impact the financial interests of the Union or relate to the internal market and national laws;
- crimes under Legislative Decree 231/01 or failure to comply with the control mechanisms set forth in Models 231 and breaches of the Organizational Model;
- conduct aimed at concealing such breaches.

However, it excludes information that is evidently unsubstantiated, information that is already publicly available, and information obtained through rumors or otherwise unreliable.

## 7. REFERENCES

This Procedure refers to the following relevant documents:

- **Code of Ethics;**
- **Organizational, Management and Control Model 231/2001;**
- **EU Directive no. 2019/1937** of the European Parliament and of the Council of 23 October 2019;
- **Legislative Decree no. 24/2023** of 10 March 2023;
- **ANAC Regulation** for the management of external reports and the exercise of ANAC's sanctioning authority in implementation of Legislative Decree no. 24/2023 of 10 March 2023, adopted by Resolution no. 301 of 12 July 2023;
- **ANAC Guidelines** on the protection of persons reporting breaches of Union Law and the protection of persons reporting breaches of national regulatory provisions, adopted by Resolution no. 311 of 12 July 2023;
- **Any relevant procedures or documents** in these scopes.

## 8. DEFINITIONS

<b>ANAC</b>	National Anti-Corruption Authority, an independent Italian administrative body responsible for safeguarding public administration's integrity, combating unlawful activities, fighting corruption, implementing transparency, and overseeing public procurement.
<b>Workplace</b>	The employment or professional activities, whether current or former, by reason of which, regardless of their nature, a person acquires information about breaches and where they could risk retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authorities. It must, however, involve activities carried out by persons who have established

	one of the specific working or professional relationships with the Company expressly indicated by the legislator in Legislative Decree no. 24/2023.
<b>Whistleblower</b>	The person who makes a report.
<b>Person involved</b>	The natural or legal person mentioned in the internal or external report or public disclosure as the person to whom the Breach is attributed or as someone otherwise involved in the reported or publicly disclosed Breach.
<b>Facilitator</b>	An individual who assists a whistleblower in the reporting process, working within the same workplace, and whose assistance must remain confidential.
<b>Head of the investigation (WC)</b>	<p>The party responsible for making decisions regarding the initiation of the investigation phase, the evaluation of the report, and determining the final outcome. In this context, the party responsible for initiating the investigation phase is the Whistleblowing Committee (hereinafter referred to also as <b>WC</b>). However, for predicate crimes under Legislative Decree 231/01, the person in charge is the SBH (Supervisory Board Head), to whom the <b>WC</b> has forwarded the information after an initial review.</p> <p><b>Conflict of interest:</b> any situation in which the individual tasked with investigating the report has personal and/or professional interests that clash with the impartiality required to carry out the assignment. In such case, the individual in question must relinquish their role in favour of another member of the Whistleblowing Committee.</p>
<b>Report</b>	<p style="text-align: center;"><u>Types:</u></p> <ul style="list-style-type: none"> <li>• <u>With specific details regarding the timing and place of the occurrence of the reported event:</u> if it allows the identification of factual elements reasonably adequate to initiate an investigation (e.g., the offence committed, the reporting timeframe and possibly the value, motives and purpose of the offence, the company/division involved, the persons/units involved, any irregularities in the control system).</li> <li>• <u>confidential:</u> if the whistleblower opts to reveal their identity and the report's contents remain inaccessible to third parties, thereby preserving the report's confidentiality;</li> </ul>
<b>Reporting Register (WRR)</b>	<ul style="list-style-type: none"> <li>• Electronic register intended for the collection of Reports through the dedicated platform (written and/or oral);</li> <li>• While no specific form is required for validity, the Reporting Register should be a suitable document that guarantees the confidentiality of its enclosed information and ensures its proper retention.</li> </ul>
<b>Acknowledgment</b>	Providing the whistleblower with information regarding the follow-up that is given or intended to be given to the report.
<b>Follow-up</b>	The action taken by the <b>WC</b> to assess the reported facts, the investigation's results, and any subsequent measures taken.
<b>What cannot be reported</b>	A situation related to the employment relationship (e.g., conflicts between colleagues or superiors), grievances, claims or instances of a personal nature of the whistleblower, or interactions with the hierarchical superior/colleagues.

	Reports must maintain a respectful tone and avoid personal insults or moral judgments intended to offend or harm the honour, personal, or professional decorum of the person or persons to whom the reported facts are referred.
<b>Internal channels</b>	Reports can be sent through different types of channels identified by the Company: in person orally or through Electronic Platform.
<b>External channels</b>	Only under certain conditions can the whistleblower make reports externally to ANAC or through public disclosure.
<b>Public disclosure</b>	Making information about breaches available to the public through print or electronic media, or any other means of dissemination capable of reaching a wide audience.
<b>Reporting to the Judicial Authority</b>	Opportunity for protected individuals to approach the judicial authorities to file a complaint regarding misconduct they are aware of in the workplace.
<b>Fundamental principles of reporting</b>	Fairness, duty of care and employee loyalty. The report should be made in good faith and should not be based solely on suspicions or rumors. It should be substantiated and provide sufficient information to enable the Foundation to conduct thorough verification and investigative activities.
<b>Retaliation</b>	Any conduct, act, or omission, whether actual, attempted, or threatened, carried out by the Company or its Representatives as a result of the report, whistleblowing, or public disclosure, which directly or indirectly causes or has the potential to cause unjust harm to the whistleblower or the person who filed the claim.

## 9. METHODS OF OPERATION AND MANAGEMENT

### 9.1. Foreword

The Company encourages and protects employees, associates and third parties, as well as all parties involved to report known or suspected circumstances by providing protected and accessible internal channels for making reports; it also provides confidentiality and protection to facilitators and family members of whistleblowers, and provides information on external reporting options.

The Company, having consulted with its Union Representatives/the Single Union Representatives/and the Trade Unions to gather their input, has established **its own internal reporting channel** in accordance with Legislative Decree 24/2023 and **entrusted the management of the report to an autonomous internal Office (called the Whistleblowing Committee "WC") well trained and informed and consisting of no. 2 resources, composed of restricted personnel, authorized by the Company to the Processing of Personal Data in accordance with GDPR 2016/679.**

This channel ensures the confidentiality of the whistleblower's identity, the person involved and the person otherwise mentioned in the report, as well as the content of the report and relevant documentation<sup>1</sup>.

**Specifically, the WC is composed by:**

- 1. Group risk & compliance manager and SB member;**

<sup>1</sup> Confidentiality, in addition to the whistleblower's identity, is also guaranteed to any other information or element of the report from the disclosure of which the whistleblower's identity can be directly or indirectly inferred.

## 2. Aspp, QHSE and SB member.

The **WC**, regardless of the type of internal channel chosen by the whistleblower, whether written or oral, once the report is received, will only assign reports related to the 231/01 scope to the SBH.

The remainder, i.e., which involve breaches of National and/or European Laws, will be the sole responsibility of the **WC** who will consider, while ensuring the confidentiality of the whistleblower, whether or not to involve relevant corporate departments.

## 9.2. Sources of reports/information, methods, and the Reporting Registry

The whistleblower has the right to submit reports of breaches or misconduct through the following methods:

### INTERNAL REPORTING

- A. in writing **by means of the REPORTING FORM IN ANNEX 1** (print sent by regular mail with envelope and marked "confidential and personal" to the **WC**);
- B. orally, via dedicated voice platform;
- C. **orally by meeting in person with the WC** set within a reasonable timeframe;
- D. in writing via Dedicated Platform in confidential mode;

The following types of channels refer to the methods listed above:

- 1) on the platform: written or by voice messaging;
- 2) by meeting in person at the identified **WC**;
- 3) traditional mail and possibly with the written form (found in the procedure).

The Company guarantees, through the use of encryption tools and physical and organizational security measures, the confidentiality of the whistleblower's identity, the person involved and the person otherwise mentioned in the report, as well as the content of the report and relevant documentation.

**If the internal report is sent to an unauthorized party**, and the whistleblower explicitly expresses an intent to avail themselves of whistleblowing protections or if such intent is reasonably inferred based on the report's content or actions taken, the report will be categorized as a "Whistleblowing report". It must then be forwarded to the Whistleblowing Committee within 7 days of its receipt, with simultaneous notification of the transmission provided to the whistleblower.

An adequate assessment of the impacts associated with risks to the rights and freedoms of whistleblowers in relation to the processing of their personal data has been conducted. Furthermore, the Company has reviewed the logical-legal and technical mechanisms outlined in this Procedure for the submission, management, and retention of Reports, determining them to be sufficient in safeguarding the confidentiality of parties involved and ensuring the appropriate and lawful processing of personal data within the scope of reports.

Every internal report received, regardless of its source, is assigned a unique number and filed within the electronic register on the platform, which is managed and maintained by the **WC**. Access to this register is restricted to individuals with explicit authorization only.

The **Whistleblowing Reporting Register (WRR)** will contain:

- Date
- ID

- Type
- Status
- Company
- Messages
- Deadline
- Retention

**NOTE:** Regarding the "other methods" through which the whistleblower is entitled to forward reports of breaches or misconduct, specifically the ANAC "external method", Public Disclosure and Reporting to Judicial Authorities, please refer to the following §s.

### **9.3. Elaboration of reports by the whistleblower**

The whistleblower is required to submit reports in good faith, providing as much substantiated and clear information as possible, elaborating on the content of the report and including any relevant documents.

Once the report is submitted, the recipient (**WC**) will assess the alleged breaches and act accordingly, assuming responsibility for the management process.

### **9.4. Management of reports received**

The report submitted by the whistleblower, as previously mentioned, is received by the **WC**, which then:

- if under Legislative Decree 231/01, assumes responsibility for it, and may engage the SBH to assist in the process;
- if it falls within the scope of potentially reportable unlawful actions or breaches, the **WC** takes charge of the report, potentially involving other functions to assist in the process.

The **WC**, upon receiving reports or information, issues the whistleblower with an appropriate acknowledgment of receipt of the report **within seven days from the date of receiving the report**.

#### **9.4.1 Management of reports by the WC**

The **WC**, upon receiving the report, assesses the most appropriate methods for researching and analyzing the facts to arrive at the best possible clarification of the reported situation. It also assesses the objective elements presented in the reports to define and substantiate them.

The **WC** may decide whether to conduct the audits itself or involve professionals or other corporate departments with greater expertise in specific matters if necessary.

The management and ascertainment of the validity of the circumstances presented in the report are conducted in accordance with the principles of impartiality and confidentiality, carrying out any activities deemed appropriate, including the possible personal hearing of the whistleblower, by members of the **WC**, and any other persons who may provide information on the reported facts, with the adoption of the necessary precautions.

The fact-checking activity takes the form of making an initial impartial assessment of the existence of the reported information.

In the course of the investigative activities, the Committee may acquire Company acts and documents and seek support from other Company departments, always ensuring the confidentiality of the whistleblower and the reported person. The departments involved in activities related to the management of reports are required to give feedback and support to the WC.

Upon completing the report analysis process, including with the assistance of external consultants, the **WC** prepares an anonymous investigation report and submits it to Management using forms and methods that protect the whistleblower's identity.

If some members of Management are involved in the facts being reported and/or investigated, the **WC** forwards the anonymous report, as appropriate, to the other members of the Board of Directors.

If the Chairman of the Board of Directors is involved in the facts being reported and/or investigated, the **WC** forwards the anonymous report to the Board of Statutory Auditors for assessment.

At the conclusion of internal investigative activities, if the **WC** determines that the conditions for illegal conduct are met and it is substantiated, it takes decisions to rectify the identified anomalies, restore compliance with rules, and do so promptly.

If compliance cannot be restored, the **WC** files a complaint with the relevant judicial authority (including Guardia di Finanza, Provincial Labour Department, Municipal Police, Revenue Agency, ANAC, etc.) for appropriate investigation.

In all instances, following the conclusion of the investigation and the associated decisions, the **WC** provides the whistleblower with the results of the investigative activities and all related information **within 90 days** of receiving the report.

**Upon completing the process**, the **WC** may file reports if they are determined to be manifestly unfounded, unsubstantiated, or if there is insufficient information to proceed with further investigation required to assess their validity.

If an **internal report involves WC members**, it must be forwarded to the Board of Directors by physically delivering any supporting documents to the Chief Executive Officer or by sending them via registered letter with return receipt to the Company's registered office, marked as follows: "Confidential Personal, Attention: Chief Executive Officer".

The Board of Directors, after consulting with the Board of Statutory Auditors, collectively assesses whether the internal report includes sufficient information for an initial assessment of its validity and to enable subsequent in-depth investigation activities. It then proceeds with the investigation, utilizing the company's internal expertise and, if required, engaging specialized consultants. Throughout this process, it adheres to the legal confidentiality requirements and the provisions outlined in this document.

The decision of the Board of Directors is made formal through written resolution.

The investigation follows the process outlined in this Procedure.

#### 9.4.2 Management of reports received by the SBH

If the SBH:

- deems the report to be irrelevant (e.g., because it does not fall within the cases envisaged for reports), it files the report by notifying the whistleblower, along with the reasons for its filing through the **WC**;
- if it deems the report insufficiently substantiated to initiate verifications, it requests the **WC** to contact the whistleblower for additional clarifying or corroborating elements.

If the reports prove to be well-founded, the SBH may choose to conduct the audits directly, engage an external company using its own budget, or seek assistance from specialized professionals for matters requiring specific expertise.

The management and ascertainment of the validity of the circumstances presented in the report are conducted in accordance with the principles of impartiality and confidentiality, carrying out any activities deemed appropriate, including the personal hearing of the whistleblower, by members of the **WC**, and any other persons who may provide information on the reported facts, with the adoption of the necessary precautions.

Upon completing the report analysis process, the SBH prepares a report of the investigation and forwards it to Management and the **WC**, using forms and methods that protect the whistleblower's identity in case they are identified. If Management is involved in the facts being reported and/or investigated, the SBH forwards the outcome of the investigation - as appropriate - to the members of the Board of Directors and the Board of Statutory Auditors.

At the conclusion of the investigative activities, if the conditions for illegal conduct are met and it is substantiated, the SBH presents the situation to Management, recommending actions to rectify the anomalies and restore compliance swiftly. If the situation is not brought into compliance, the SBH files a complaint with the relevant judicial authority (including Guardia di Finanza, Provincial Labour Department, Municipal Police, Revenue Agency, ANAC, etc.) for appropriate investigation.

If, following the investigation, no evidence is found to substantiate the reported claims, the SBH informs the **WC** to proceed with the filing of the case and notifies the whistleblower accordingly.

In all instances, following the conclusion of the investigation and the associated decisions, the SBH notifies the **WC** of the results of the investigative activities and all information to be provided to the whistleblower **within 90 days** of receiving the report.

#### 9.4.3 Reporting by the WC

The **WC** regularly prepares a report for both the SBH and Management. This report includes all the cases that have been filed, as well as any suggestions for improving business processes or sensitive activities, including those falling under Legislative Decree 231/01, which may have arisen during the audits of the reports.

Notwithstanding the above, **within 3 months from the date of the notice of receipt** of the above report, the **WC** must provide feedback to the whistleblower about the outcome of the report.

In cases where the complexity of the case and the collection of information require a longer timeframe than initially expected, the **WC** will, at the end of the 3-month period, provide feedback to the whistleblower, indicating:

- the status as of the date of the investigation;
- the reasons for extending the investigation beyond 3 months;
- a date of presumed termination of the current investigation.

#### 9.4.4 Confidentiality and protection of personal data

The highest level of confidentiality is ensured for the parties and incidents reported. To achieve this, appropriate criteria and communication methods are employed to safeguard the identity and reputation of the persons mentioned in the reports. Under no circumstances will the data acquired be disclosed to third parties unrelated to the report management process.

Reports will not be used beyond what is essential for their proper follow-up.

The identity of the whistleblower, and any other information from which their identity may be directly or indirectly inferred, may not be disclosed to individuals other than those designated to receive or follow up on the reports, and who are specifically authorized to process such data in compliance with regulations on the processing of personal data, unless the whistleblower provides explicit consent.

The free, informed and relevant consent of the whistleblower must be given in writing and retained by the WC, constituting an integral part of the substantive documentation.

The management of reports and the related processing of personal data is carried out in compliance with the provisions of Italian law and European Regulation 679/2016. For reports related to situations occurring in countries other than Italy or involving a whistleblower who is not residing in Italy, the processing of the report, the whistleblower's data, and related documentation will still be conducted in accordance with Italian law.

Documents, photos, videos, audio recordings sent by the whistleblower that may represent a breach of the processing of personal data, confidentiality or other personal right, or contain defamatory and slanderous content, may result in disciplinary action or reporting to the appropriate authorities.

Any processing of personal data, including communication between competent authorities, that is not essential to the management of the report or collected accidentally must be promptly deleted.

Personal data are processed by the Company as the Data Controller, with all obligations arising therefrom.

The Company identifies suitable technical, procedural, and organizational measures to ensure a level of security that is appropriate for the specific risks associated with the processing operations. This is based on a data protection impact assessment, which includes regulating the relationship with any external providers processing personal data in accordance with Article 28 of Regulation (EU) 2016/679.

#### 9.4.5 Retention of documentation relevant to the reports

Reports, whether internal or external, along with any accompanying documentation, are retained by the WC for the duration required to process the report, not exceeding **five years** from the date of notification of the final outcome of the reporting procedure, subject to confidentiality obligations.

If a recorded telephone line or another recorded voice messaging system is used for reporting, the report is documented by the WC, subject to the whistleblower's consent, by recording on a suitable storage and playback device or by creating a verbatim transcript. In the case of a transcript, the whistleblower must verify, correct or confirm the contents of the transcript with their own signature.

If an unrecorded telephone line or other unrecorded voice messaging system is used for reporting, the report is documented in writing by detailed account of the conversation by the WC. The whistleblower must verify, correct and confirm the contents of the transcript with their own signature.

When the report is **made orally during a meeting** with the relevant personnel upon the whistleblower's request, it is documented by the WC with the whistleblower's consent, by recording on a suitable storage and playback device or by creating meeting minutes. In the case of minutes, the whistleblower must verify, correct and confirm the minutes of the meeting with their own signature.

**EXTERNAL REPORTING**REPORT TO ANAC

The whistleblower may also submit an external report to the National Anti-Corruption Authority (ANAC), albeit only residually and, specifically, only when the following conditions are met:

- a) there is no mandatory activation of the internal reporting channel within the workplace, or this channel, even if compulsory, is not active, or, even if activated, does not comply with the provisions of law;
- b) the whistleblower has already made an internal report and it has not been followed up;
- c) the whistleblower has reasonable grounds to believe that if they were to make an internal report, the report would not be effectively followed up or that the report itself may result in the risk of retaliation;
- d) the whistleblower has reasonable grounds to believe that the breach may pose an imminent or obvious danger to the public interest.

The whistleblower may contact ANAC and activate a report with an external channel following the provisions of the Guidelines published on ANAC's website.

The external reporting channel established by ANAC ensures the same level of confidentiality as the internal channel defined by the Company, safeguarding the whistleblower's identity, the report's content, the person involved, and any other persons mentioned in the report<sup>2</sup>.

External reports are made in writing through the IT platform made available by ANAC on its website in the "Whistleblowing" section.

The report may also be made orally through telephone lines or voice messaging systems, or at the request of the Whistleblower, through a face-to-face meeting set within a reasonable period of time; the methods to access these channels and related instructions are indicated by ANAC on its website.

PUBLIC DISCLOSURE

The Whistleblower is also granted the opportunity to make a Public Disclosure if one of the following conditions is met:

- an internal report that was not responded to by the Company within the designated timeframe was followed by an external report from ANAC, which, in turn, did not provide feedback to the whistleblower within the designated timeframe;
- the whistleblower has already directly made an external report to ANAC, which has not responded to the whistleblower regarding the measures planned or taken to follow up on the report within a reasonable timeframe;
- the whistleblower directly makes a public disclosure because they have reasonable grounds to believe, based on tangible circumstances, that the breach may pose an imminent or obvious danger to the public interest;
- the whistleblower directly makes or has a well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up because of the specific relevant circumstances, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the person who received the report may be collaborating with or be involved in the breach.

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<sup>2</sup> Confidentiality is guaranteed even when the report is made through channels other than those provided for in Legislative Decree 24/2023 or reaches personnel other than those in charge of processing Reports, to whom it is in any case promptly transmitted. An external Report submitted to a party other than ANAC is transmitted to ANAC within 7 days from the date of its receipt, giving simultaneous notice of transmission to the Whistleblower.

### REPORT TO THE AUTHORITY

The Decree also acknowledges that individuals under protection have the choice to approach Judicial Authorities to report any unlawful conduct they have encountered within a workplace. The offices of the Judicial Authorities that receive a complaint must comply with the same rules regarding the protection of confidentiality and the content of reports.

## **10. PROHIBITION OF RETALIATION AGAINST THE WHISTLEBLOWER**

Any retaliatory act against the whistleblower is prohibited.

The Legislative Decree introduces a presumption that in the context of judicial or administrative proceedings or out-of-court litigation, it is assumed that retaliatory conduct occurred as a result of a report. The burden of proving that the behaviours were motivated by different reasons rests on the individual who initiated those behaviours.

Retaliation is defined as the following conduct by the Company:

1. dismissal, suspension or equivalent measures;
2. demotion in rank or non-promotion;
3. change of duties, change of workplace, reduction of salary, change of working hours;
4. suspension of training or any restriction of access to it;
5. negative merit notes or negative references;
6. adoption of disciplinary measures or other penalty, including fines;
7. pressure, intimidation, harassment, or exclusion;
8. discrimination or otherwise unfavourable treatment;
9. failure to convert a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion;
10. non-renewal or early termination of a fixed-term employment contract;
11. damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
12. improper listing, based on a formal or informal sectoral or industry agreement, which could potentially hinder the person from securing future employment in that sector or industry;
13. early termination or cancellation of the contract for the provision of goods or services;
14. cancellation of a license or permit;
15. request to undergo psychiatric or medical examinations.

**Protective measures** also apply:

- a) to the Facilitators;
- b) to persons in the same workplace as the whistleblower, the person who has made a complaint to the Judicial or Accounting Authority, or the person who has made a Public Disclosure and who are related to them by a steady emotional or kinship relationship within the fourth degree;

- c) to coworkers of the whistleblower or the person who has filed a complaint with the judicial or accounting authorities or made a Public Disclosure, who work in the same workplace as said person and who maintain a regular and ongoing relationship with said person;
- d) to entities owned by the whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same workplace as the above persons.

Retaliation in the workplace against whistleblowers must be reported by the whistleblower to ANAC, which will subsequently notify the National Labour Inspectorate for appropriate action within its jurisdiction.

Note: It is crucial for those who have suffered retaliation not to share this information with parties other than ANAC, as doing so could jeopardize the protections provided by Legislative Decree 24/2023, confidentiality in particular.

### **10.1 Conditions for the application of protection from retaliation**

In accordance with the provisions of the ANAC Guidelines approved by Resolution no. 311 of 12 July 2023, the application of the protection mechanism against retaliation under the Decree is contingent upon the following conditions and requirements:

- the whistleblower reported, exposed or made the public disclosure based on a reasonable belief that the information about the reported, disclosed or exposed breaches is true and within the objective scope of the decree;
- the report or public disclosure was made in compliance with the regulations set forth in Legislative Decree 24/2023;
- there is a need for a consequential relationship between the report, disclosure and complaint made and the retaliatory measures suffered.

## **11. MEASURES PROVIDED TO PROTECT THE WHISTLEBLOWER**

Individuals who believe they have suffered retaliation or discrimination may report it to ANAC, which will inform the National Labour Inspectorate for investigation and appropriate action.

Acts deemed retaliatory under the Decree are null and void.

## **12. PENALTIES FOR THE WHISTLEBLOWER IN THE EVENT OF FALSE REPORTS**

**Penalties** for confirmed breaches will be determined by the relevant bodies in accordance with the authority and powers vested in them as per the Company's Bylaws or internal regulations, while also adhering to applicable regulations. In cases falling under Legislative Decree 231/01, penalties outlined in the Organizational Model will also be considered. The Supervisory Board files all documentation related to the report for breach of 231 areas and the related investigation.

## **13. PENALTIES IN THE EVENT OF SUBSTANTIATED REPORTS**

In instances where investigations confirm the validity of breaches reported internally, the body or function responsible for implementing the Penalty System determines the appropriate penalty for parties found to have committed the breaches.

Depending on the qualification of the person involved and the legal and contractual classification of the Employees, the Disciplinary System is initiated by the:

- CEO if it involves a non-executive employee;
- Board of Directors if it involves an executive or in cases related to the termination or revocation of a relationship, between a Top Manager and the Company;
- Shareholders' Meeting, if a Statutory Auditor is involved;
- Shareholders' Meeting, if a Board Member is involved;
- Board of Directors, if a **WC** member is involved;
- CEO if a third party is involved.

**The penalty must be proportionate and based on the severity of the act and in compliance with the relevant regulations applicable at the time.**

In cases where the whistleblower is jointly responsible for the breaches, preferential treatment is provided for the whistleblower over other jointly responsible parties, consistent with the breach committed and the applicable regulations.

**NOTE:** In any case, the protection provided by Legislative Decree 24/2023 safeguards employees from direct and indirect retaliatory actions stemming from their complaints and the resulting disciplinary penalties. However, it does not grant a blanket immunity from all disciplinary breaches committed by the employee, either individually or in collusion with others. The decree allows for the consideration of the employee's demonstrated remorse and cooperation during the fact-finding phase when determining the appropriate penalty.

The whistleblower's identity and any other information from which that identity can be inferred, directly or indirectly, may not be disclosed without the whistleblower's express consent<sup>3</sup>. The free, specific, unequivocal, and informed consent of the whistleblower will be collected in writing and retained by the **WC** in the reporting documentation.

In disciplinary proceedings, the identity of the whistleblower may not be disclosed, if the allegations of the disciplinary charges are based on investigations that are separate and additional to the report, even if they stem from the report itself.

If the charge relies, either entirely or partly, on the report, and the knowledge of the whistleblower's identity is essential for the defense of the accused, the report will only be admissible for disciplinary proceedings if the whistleblower explicitly consents to the disclosure of their identity: the **WC**, if it has not already done so, requests consent from the whistleblower, informing them in writing about the reasons requiring the disclosure of their identity or any other information from which their identity could be inferred, to ensure a comprehensive follow-up on the report and for the purposes of disciplinary proceedings, including the defense of the person involved.

If the whistleblower refuses to consent to the disclosure of their identity, the **WC** files the internal report without further action.

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**3 This procedure also protects the identity of the person involved and the persons mentioned in the Report until the conclusion of the proceedings initiated as a result of the Report, with the same guarantees provided for the Whistleblower.**

This Procedure is without prejudice to the whistleblower's criminal and disciplinary liability in cases where the report is found to contain defamatory and slanderous allegations, pursuant to the Penal Code and Article 2043 of the Italian Civil Code.

The behaviour of those who make malicious or grossly negligent reports that prove to be unfounded is also punished.

Any forms of abuse of this procedure, such as internal reports that are clearly opportunistic, unfounded, or made solely to harm the reported individual or others, and any other instances of improper use or intentional exploitation of the Company covered by this Procedure, may result in liability in disciplinary proceedings and other relevant venues.

Hence, if the whistleblower is found criminally liable for the offenses of defamation or slander, or civilly liable for malicious intent or gross negligence, even by a first-instance judgment, the protections outlined in this procedure are not guaranteed, and the whistleblower may face disciplinary penalties if applicable under the law.

The **WC** is promptly notified of any penalties imposed from both internal and external reports. The Committee files the documentation relevant to the penalty and disciplinary process in the dedicated platform.

#### **14. DISCLOSURE INTERNAL CHANNEL**

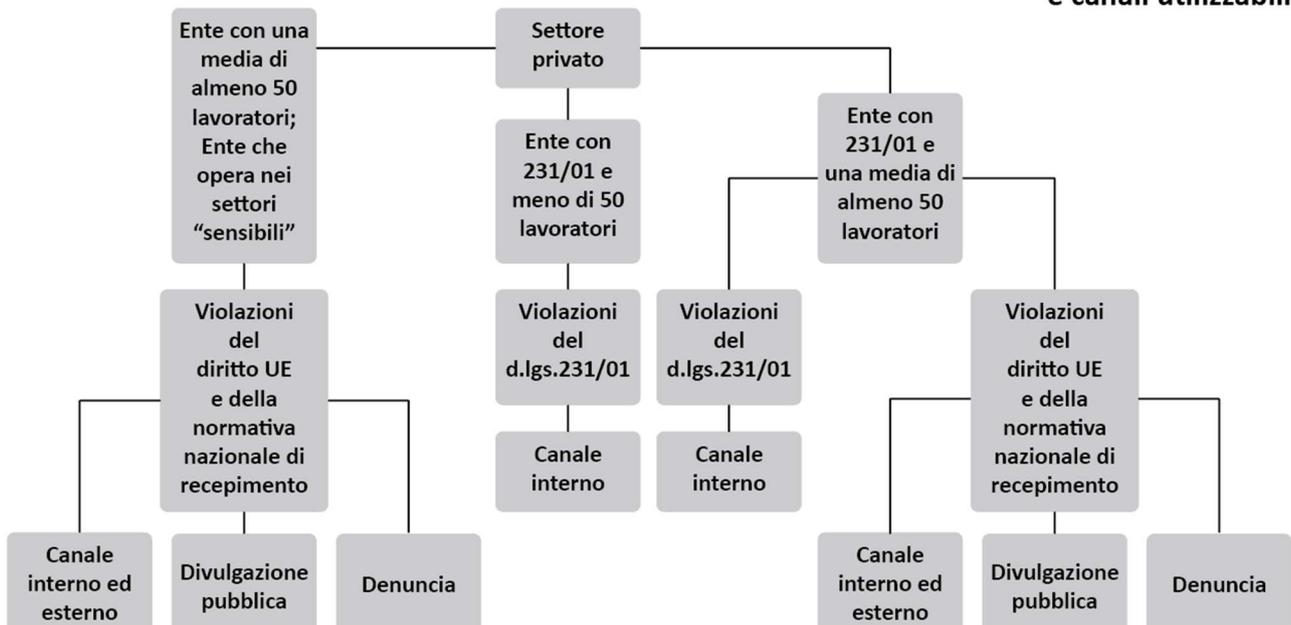
Information on the internal channels provided for in this procedure is displayed and made easily visible in workplaces. The company maintains a website and this information is also published in a dedicated section of the website related to Organizational Model 231/01 disclosure external channel.

The corporate website will also include information about the whistleblower's option to use external reporting channels.

**NOTE:** The corporate website should clearly state that individuals wishing to file a report should specify that it is a report for which they intend to keep their identity confidential and benefit from the protections provided in the event of any retaliation.

15. SUMMARY TABLE:

**Oggetto della segnalazione  
e canali utilizzabili**



Source ANAC Whistleblowing Guidelines approved by Resolution no. 311 of 12 July 2023

**ANNEX 1 - REPORTING FORM**

(SOURCE CONFINDUSTRIA BERGAMO)

*\*It is recommended that all documentation believed to be useful in corroborating the Report be attached. If the Report is made orally, such documentation may be delivered in analogic form. If the reported information is not sufficiently substantiated, the Whistleblowing Committee may request additional details from the whistleblower.*

- I explicitly declare my intention to avail myself of whistleblower protections and, accordingly, request that this report, if received from an unauthorized party, (i) be forwarded to the appropriate party within seven days of receipt, and (ii) that I be notified simultaneously of this transmission

**1. Data of the whistleblower**

First and Last Name *(optional data)*

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Department and qualification *(optional data)*

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Chosen contact channels (e.g., private email address, phone number, etc.)

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Does the Whistleblower have a private interest related to the Report?  Yes  No

Specify the nature of the private interest related to the Report

Is the Whistleblower jointly responsible for the breaches reported?  Yes  No

## 2. Reported offence

Circumstances of time and place in which the event that is the subject of the Report took place

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Area of corporate operations to which the incident may relate

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Parties involved<sup>4</sup>

Internal	External
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Description of the fact being reported<sup>5</sup>

Other parties who may report on the facts being reported

Internal	External
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Other parties to whom the Report of the Fact was forwarded?  Yes  No

Specify which parties and when

Date and place

Signature

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<sup>4</sup> Providing personal details or other information that allows the identification of the party involved in the reported facts is sufficient.

<sup>5</sup> Any documents that may provide evidence of the facts being reported may be attached.