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WHISTLEBLOWING PROCEDURE FOR REPORTS OF OFFENSES PURSUANT TO ART. 6 OF LEGISLATIVE DECREE 231/2001

Organization and Management Model pursuant to Legislative Decree no. 231/2001

REV.	DATE	ISSUED BY	APPROVED BY
0	11/12/2023	Integrated Systems Manager (CSR)	sole director
1	11/07/2025	Integrated Systems Manager (CSR)	sole director

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1. REGULATORY CONTEXT AND NATURE OF THE INSTITUTION

This procedure, which forms an integral part of Form 231, aims to regulate the methods of reporting unlawful behavior within the company.

Specifically, this document identifies specific internal information channels suitable to ensure the receipt, analysis, and processing of reports, as well as systems to protect the whistleblower against discriminatory, retaliative, or, in any case, penalizing measures within the employment relationship.

Article 1, paragraph 51, of Law 190/2012 introduced a new article within Legislative Decree 165/2001, Article 54-bis, entitled "Protection of the public employee who reports offenses," by virtue of which our legal system provided a measure aimed at encouraging the emergence of offenses, known in Anglo-Saxon countries as *whistleblowing*.

The National Anti-Corruption Authority (hereinafter ANAC) issued Determination no. 06/2015 "Guidelines on the protection of public employees who report offenses (so-called *whistleblowers*)", which provides, among other things, indications regarding the measures that public administrations must implement to protect the confidentiality of the identity of employees who report offenses, as provided for by the aforementioned art. 54-bis.

Subsequently, to further protect "whistleblowers," on December 29, 2017, Law 179/2107 came into force, containing "Provisions for the protection of those who report crimes or irregularities they have become aware of within the framework of a public or private employment relationship," whose art. 1 amended the aforementioned art. 54-bis.

The regulatory amendment introduced by Law 179/2017 also concerned art. 6 of Legislative Decree 231/2001, which governs organizational and management models suitable for preventing crimes.

Most recently, the legislator issued Legislative Decree no. 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council concerning the protection of persons who report breaches of Union law and

containing provisions concerning the protection of persons who report violations of national legal provisions.

Pursuant to art. 6 of Legislative Decree 231/2001, the Model must provide:

1. one or more channels that allow the subjects indicated by the regulations to submit, to protect the integrity of the entity, detailed reports of unlawful conduct, relevant pursuant to Legislative Decree no. 231/2001 and based on precise and consistent factual elements, or violations of the entity's organizational and management model, of which they have become aware due to the functions performed; these channels guarantee the confidentiality of the whistleblower's identity in the management activities of the report;
2. at least one alternative reporting channel suitable to ensure, through electronic means, the confidentiality of the whistleblower's identity;
3. measures suitable to prevent acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons directly or indirectly related to the report;
4. sanctions against those who violate the whistleblower protection measures, as well as those who make reports with intent or gross negligence that prove to be unfounded.

Therefore, in accordance with art. 6 of Legislative Decree 231/2001, multiple channels must be established that, for the protection of the Company, allow detailed reports of conduct constituting crimes or violations of Form 231. These reporting channels also guarantee confidentiality regarding the identity of the whistleblower.

2. DEFINITIONS

1. **Whistleblower / whistleblower**:

- Employees:

- Workers whose employment relationship is governed by Legislative Decree no. 81/2015. These include, for example, part-time, intermittent, fixed-term employment relationships, temporary agency work, apprenticeships, or accessory work.

- Workers who perform occasional services (whose employment relationship is governed by art. 54-bis of Decree Law no. 50/2017, converted with mm.ii. by Law no. 96/2017).

- Self-employed workers who carry out their work activity at the company, including:

- Self-employed workers listed in Chapter I of Law no. 81/2017. These are workers with self-employment relationships governed by Title III of the Book V of the Civil Code, including contracts for work referred to in art. 2222 of the same Civil Code. These include, for example, self-employed workers who practice intellectual professions for which registration in specific registers or lists is required, such as psychologists, architects, surveyors, etc.
- Holders of a collaboration relationship referred to in art. 409 of the Code of Civil Procedure. This refers to the relationships indicated in no. 3 of the aforementioned provision, that is, agency relationships, commercial representation, and other collaboration relationships that consist of a continuous and coordinated service provision, mainly personal, even if not subordinate in nature. For example, lawyers, engineers who perform their work for a private sector entity organizing it independently (quasi-subordinate relationship).
- Holders of a collaboration relationship referred to in art. 2 of Legislative Decree no. 81/2015. These are - pursuant to paragraph 1 of the aforementioned regulation - collaborations organized by the client that consist of exclusively personal and continuous work performances, whose execution methods are also organized by the client with reference to "working times and place" (so-called "hetero-organization").

- Freelancers and consultants who work for the company and may be in a privileged position to report violations they witness.

- Volunteers and interns, paid and unpaid, who work for company entities that still risk retaliation for reporting violations. Retaliation against these entities could take the form, for example, in no longer using their services, in giving them

negative job references, otherwise damaging their reputation or career prospects.

- Shareholders : individuals who hold shares in the company.

- Persons with administrative, management, control, supervision, or representation functions, even if such functions are exercised merely in fact, within the company. These are subjects broadly connected to the organization in which the violation occurs and in which they perform certain functions, even in the absence of a regular appointment (de facto exercise of functions). These may be, for example, members of the Administrative Body, even without executive appointments.

It should be noted that the above parties may make a report during the employment relationship or other types of legal relationship, as well as during the probationary period and before (for example, in the pre-contractual phase) or after the establishment of the legal relationship.

2. **Violations**: behaviors, acts, or omissions that harm the public interest or the integrity of the private entity and consist of:

- administrative, accounting, civil, or criminal offenses;
- relevant unlawful conduct pursuant to Legislative Decree 231/2001 or violations of the Model;
- offenses falling within the scope of European Union or national acts relating to the following sectors: public procurement, services, financial products and markets and prevention of money laundering and terrorist financing, product security and compliance, transport safety, environmental protection, radioprotection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, privacy protection and personal data protection, and network and information system security;
- acts or omissions that harm the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or conduct that undermine the object or purpose of the provisions of Union acts in the aforementioned sectors.

In this regard, reference is made to paragraph 6.1 concerning the subject of the alert.

3. **Information on violations**: information, including well-founded suspicions, concerning violations committed or that, based on concrete evidence, may be committed within the organization, as well as elements concerning conduct aimed at concealing such violations.

4. **Reporting**: communication, written or oral, of information about violations.

5. **Internal reporting**: communication, written or oral, of information about violations presented through the internal reporting channel.

6. **External reporting**: written communication of violation information submitted through ANAC's reporting channel.

7. **Public disclosure**: making information about violations public through the press or electronic or dissemination means capable of reaching a large number of people.

8. **Facilitator**: a natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.
The regulation, using the term "*assistance*," refers to a person who provides advice and support to the whistleblower. Furthermore, it is a person operating in the same work context as the whistleblower.
By way of example, the facilitator could be a colleague from an office different from the whistleblower's own, who assists the latter in the reporting process confidentially, that is, without disclosing the information learned.
The facilitator could be a colleague who also holds the status of trade unionist if they assist the whistleblower in their name and on their behalf, without using the union signature. It should be noted that if, instead, they assist the whistleblower using the trade union signature, they do not act as facilitator. In such cases, the provisions regarding consultation of union representatives and the repression of anti-union conduct under Law
no. 300/1970.

9. **Person involved**: natural or legal person mentioned in the internal or external report or in the public disclosure as a person to whom the violation is attributed or as a person otherwise involved.

10. **Retaliation**: any behavior, act, or omission, even if only attempted or threatened, carried out as a result of reporting, reporting to the judicial or accounting authority, or public disclosure, which causes or may cause unjust harm to the whistleblower, directly or indirectly.

Non-exhaustive list:

a) dismissal, suspension, or equivalent measures;

b) demotion in rank or failure to promote;

c) change of duties, change of workplace, salary reduction, change of working hours;

d) suspension of training or any restriction of access to it;

e) notes of demerit or negative references;

f) adoption of disciplinary measures or other sanctions, including monetary ones;

g) coercion, intimidation, harassment, or ostracism;

h) discrimination or otherwise unfavorable treatment;

i) failure to convert a fixed-term employment contract into a permanent contract, where the worker had a legitimate expectation of such conversion;

j) failure to renew or early terminate a fixed-term employment contract;

k) damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;

l) inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future;

m) early termination or cancellation of the contract for the supply of goods or services;

n) cancellation of a license or permit;

o) request for psychiatric or medical examinations.

11. **Private sector entities**:

- individuals who have employed, in the last year, an average of at least fifty employees with permanent or fixed-term employment contracts;

- subjects falling within the scope of the Union acts referred to in Parts I.B and II of the annex;
- subjects who adopt Models of organization, management, and control, even if in the last year they have not reached the average number of subordinate workers mentioned above.

3. RECIPIENT

The recipients of this procedure are:

- company executives and members of corporate bodies;
- employees;
- those who, although not classified as employees, operate for the company and are under the control and direction of the Company;
- partners, suppliers, collaborators, consultants.

4. TRANSPOSITION AND TRAINING METHODS

This procedure is widely communicated, both to employees and collaborators, thus becoming a constant reference point in the company's activities.

In particular, for the implementation of the procedure, appropriate training and information sessions are held for the staff.

With regard to the publicity of this procedure, reference is made to paragraph 13.

5. PURPOSE AND SCOPE

The objective pursued by this procedure is to describe and regulate the process of reporting violations of offenses or irregularities, providing the whistleblower (so-called *whistleblower*) with clear operational instructions regarding the subject, content, recipients, and methods of transmission of the reports, as well as the forms of protection provided by the Company in

compliance with regulatory provisions (such as, for example, prohibition of discrimination against the whistleblower, etc.).

This procedure also aims to regulate the methods of verifying the validity and validity of reports and, consequently, to undertake appropriate corrective and disciplinary actions to protect the Company.

6. REPORTS

6.1. Subject of the report

The commission or attempted commission of administrative, accounting, civil, or criminal offenses or offenses that do not comply with the principles and prescriptions of the Organization and Management Model, the ethical values and behavioral rules established in the Company's Code of Ethics and the Company's internal procedures, or offenses falling within the scope of European Union acts of which one becomes aware on the occasion of and/or due to the performance of work duties or because of the employment/collaboration relationship, must be subject to reporting.

By way of example, hiring an employee in violation of company procedures, improper authorization and subsequent reimbursement of expenses to employees in violation of company procedures, improper access to company IT devices, corruption episodes unknown to the company (giving or promising money in exchange for a benefit), violation of environmental and workplace safety regulations, embezzlement of funds derived from European Union contributions.

The reports considered are only those concerning facts directly found by the whistleblower.

The report cannot concern personal complaints or grievances of the whistleblower who **must not, in fact, use the institution for purely personal purposes**, for claims or retaliation, which, if anything, fall within

in the more general regulation of the employment/collaboration relationship or relations with the hierarchical superior or colleagues.

Not included among the reports are news that is clearly unfounded, information that is already entirely public domain, as well as information acquired solely on the basis of rumors or unreliable rumors (so-called rumors), as well as mere irregularities in the management or organization of activities.

In general, therefore, reports concerning behaviors, risks, crimes, or offenses, committed or attempted, to the detriment of society are considered relevant.

6.2 Content of the report

Reports must be: a) detailed and based on precise and consistent elements; b) concern facts that can be found and were directly known by the whistleblower; c) contain all necessary information to unequivocally identify the perpetrators of the unlawful conduct.

The whistleblower must, therefore, provide all the elements necessary to allow the appropriate checks and assessments to corroborate the facts being reported.

In particular, as provided in the specific notification form attached to this procedure (*Annex 1*) and which is an integral part thereof, the notification must contain:

- the personal details of the reporting entity, indicating their qualification or professional position;
- a clear and detailed description of the facts, precise and consistent, subject to reporting and the manner in which they became known;
- circumstances of time and place where the acts were committed;
- personal details and role (qualification, professional position, or service in which they carry out their activity) that allow identification of the person or persons who committed the reported acts;
- the indication of any other individuals who may report on the reported facts;

➢ the indication of any documents that may confirm the validity of the reported facts;

➢ any other information that may provide useful confirmation regarding the existence of the reported facts

Although reports submitted in non-anonymous form are preferable, anonymous reports are also allowed, that is, those lacking elements that allow the identification of the author, provided they are adequately detailed and detailed and capable of highlighting specific situations and facts. They are considered only if they do not appear *prima facie* irrelevant, lacking foundation, or clearly defamatory content.

The requirement of the truthfulness of the reported facts or situations remains unchanged, to protect the accused.

7. REPORTING METHODS

Internal signaling channel.

Reports must be addressed, to protect the whistleblower's confidentiality, via direct communication to be sent according to the following methods:

- through the Poste Italiane Postal Service to the domicile of the professional appointed as the Supervisory Body (Lawyer Francesco Tagliabue with office in Como Piazzale Gerbetto, 6), in which case, to benefit from the confidentiality guarantee, the report must be placed in a sealed envelope bearing the wording "personal confidential" on the outside;

- orally at the phone number of the professional domicile of the Supervisory Body (+39 031 26 25 91) or by requesting a direct meeting at the professional domicile of the same; Oral reports recorded are excluded and will not be handled;

- via a dedicated IT platform accessible at https://carcano.whistlelink.com address, which guarantees, if selected in the options,

the anonymity of the report. The wizard procedure requires the entry of the information listed in Annex 2.

Reports concerning the Supervisory Body (only **these**) may be addressed, even anonymously, to the Board of Statutory Auditors by sending

- through the Poste Italiane Postal Service at the address of the professional appointed as president of the Board of Statutory Auditors (Dr. Emilio Bordoli with office at Corso XXV Aprile, 167/B, 22036 Erba), in this case, to benefit from the confidentiality guarantee, it is necessary that the report be placed in a sealed envelope bearing the wording "personal confidential" on the outside;

- orally to the telephone number of the professional domicile of the Chairman of the Board of Statutory Auditors (+39031611266) or by requesting a direct meeting at the same professional domicile; Oral reports recorded are excluded and will not be processed.

All reports received, regardless of the channel used, are acquired, managed, and archived by the Supervisory Body to protect the confidentiality of the whistleblower as well as by the privacy notice made available on the Company's website.

External signaling channel.

The whistleblower may submit an external report to the National Anticorruption Authority (ANAC) through the dedicated platform on the institutional website, provided the following conditions are met:

- an internal reporting channel is not provided for or active;
- the internal report was not followed up;
- the whistleblower has reasonable grounds to believe that the internal report would not be effectively followed up or could result in a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the subject of the report constitutes an imminent or obvious danger to the public interest;
- The report may concern the communication of retaliation suffered following the report to the internal channel.

Public disclosure.
The whistleblower may publicly disclose information about the above violations provided that:

- the whistleblower has previously made an internal and external report and no response was given within the deadlines;
- the whistleblower has reasonable grounds to believe that the subject of the report constitutes an imminent or obvious danger to the public interest;
- the whistleblower has good reasons to believe that the external report would not be effectively followed up or could pose a risk of retaliation.

8. PROTECTION OF THE WHISTLEBLOWER

8.1. Confidentiality

Alerts may not be used beyond what is necessary to adequately follow up on them.

The identity of the whistleblower cannot be disclosed without their express consent to persons other than those competent to receive or follow up on reports, expressly authorized to process such data. Failure to comply with this obligation constitutes a violation of the procedure and, consequently, of the Company Model.

It should be noted that the prohibition on revealing the identity of the whistleblower applies not only to the name of the whistleblower but also to any other information or element of the report, including the documentation attached to it, from whose disclosure the identity of the whistleblower can be directly or indirectly deduced.

In criminal proceedings, the identity of the whistleblower is covered by secrecy pursuant to art. 329 of the Code of Criminal Procedure.

In the proceedings before the Court of Auditors, the identity of the whistleblower cannot be revealed until the conclusion of the evidentiary phase.

Regarding the disciplinary procedure, the identity of the whistleblower cannot be revealed when the challenge to the disciplinary charge is based on distinct and additional findings compared to the report, even if consequential

to the same. Identity may be revealed to the head of the company function handling the disciplinary procedure as well as to the same person only in cases where:

1. there is the express consent of the whistleblower;

2. the challenge to the disciplinary charge is based, in whole or in part, on the report and the knowledge of the whistleblower's identity is absolutely essential to the defense of the accused, provided that this circumstance is raised and proven by the latter during the hearing or by submitting written defenses. In such cases, the whistleblower is notified by written communication of the reasons for the disclosure.

The *whistleblower*'s report is also exempt from the right of access to administrative documents provided for by arts. 22 and following of Law 241/1990. Therefore, the document cannot be viewed or copied by applicants, falling within the exclusion cases referred to in art. 24, paragraph 1, letter a), Law 241/1990 as amended.

In the case of transmission of the report to other structures/bodies/third parties for the conduct of investigative activities, only the content of the report must be forwarded, removing all references from which it is possible to trace, even indirectly, the identity of the whistleblower.

Finally, it should be noted that the protection of privacy is also guaranteed to:

- facilitator, both regarding identity and the activity in which the assistance takes place;

- persons from the same work environment as the whistleblower, complainant, or public disclosure and who are bound to them by a stable emotional or kinship bond up to the fourth degree;

- colleagues of the whistleblower, whistleblower or a public disclosure, who work in the same work context as the same and who have a habitual and current relationship with said person;

- entities owned – exclusively or in majority participation by third parties – of the whistleblower, whistleblower, or public disclosure;

- entities where the whistleblower, whistleblower, or public disclosure work;

- entities operating in the same work context as the whistleblower, whistleblower, or public disclosure agent.

8.2 Prohibition of retaliation

No form of retaliation is allowed or tolerated against the whistleblower, that is, any behavior, act, or omission, even attempted or threatened, carried out as a result of the report or public disclosure that causes or may cause the whistleblower, unjust harm, directly or indirectly.

Discriminatory or retaliatory measures include, by way of example, as also indicated in the "*definitions*" paragraph, unjustified disciplinary actions, demotions without justified cause, and any other form of retaliation that results in uncomfortable or intolerable working conditions and damage, including to the person's reputation, on social media.

A person who believes they have suffered discrimination for having reported an offense or irregularity must inform ANAC in detail according to the methods indicated by the external reporting channel.

The Company reserves the right to take appropriate action against anyone who engages in retaliatory acts against those we have reported in accordance with this procedure.

Whistleblower protection measures apply to persons who, at the time of the report or public disclosure:

- had **reasonable grounds** to believe that the information about the reported violations was **truthful**; however, the certainty regarding the actual occurrence of the reported facts is irrelevant;

- had **reasonable grounds** to believe that the information on the reported violations fell within the **objective scope** explained above.

The whistleblower may benefit from protective measures in relation to retaliation suffered following the report only if, in addition to the above conditions, there is a close connection between the report and public disclosure, on the one hand, and unfavorable behavior/act/omission suffered directly or indirectly, on the other.

The personal and specific reasons that led individuals to make the report, public disclosure, or report are irrelevant.

The protection provided to the whistleblower in case of retaliation does not apply, however, in cases where criminal liability has been established against them, even by first-instance judgment, for crimes of defamation or slander or for the same crimes committed with the complaint or their civil liability for having reported false information intentionally reported with intent or gross negligence; as well as for all cases where there is liability of the whistleblower as described in paragraph 11.

In the absence of the above conditions, protection from retaliation cannot be guaranteed even to parties other than the whistleblower who assisted them in the report (facilitator, colleagues ...)

9. VERIFICATION ACTIVITIES OF THE VALIDITY OF THE REPORT

With regard to internal reports, the management and verification of the validity of the circumstances presented in the report are entrusted to the Supervisory Body, which handles them in compliance with the principles of impartiality and confidentiality.

Within seven days from the date of receipt of the report, the Supervisory Body issues the reporting authority an acknowledgment of receipt of the report.

The Supervisory Body carries out any activity it deems appropriate, including the personal hearing of the whistleblower and any other parties who may report on reported facts.

During the audits, the Supervisory Body may rely on the support and collaboration of the company functions competent from time to time and,

if necessary, specialized external consultants within the scope of the received report.

During the investigative activity of the report, the right to confidentiality and respect for the anonymity of the whistleblower are preserved, unless this is not possible due to the nature of the investigations to be carried out. The same duties of conduct, aimed at the confidentiality of the whistleblower, apply to whoever may have intervened in support of the Supervisory Body.

If, at the conclusion of the preliminary analysis phase, the following emerge:

- manifest **unfoundedness** due to the absence of factual elements suitable to justify the finding;

- the absence of sufficiently detailed factual elements or, in any case, the report contains **a generic content** that does not allow understanding of the facts or is accompanied by inappropriate or irrelevant documentation;

the Supervisory Body may request additional elements from the whistleblower through the dedicated channel or may archive the report, along with the related reasons.

At the end of the investigative activity, the Supervisory Body provides feedback to the whistleblower within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report.

In the event of well-founded reports, the Supervisory Body prepares a summary report of the investigations carried out and the evidence found, sharing it, based on the results, with the competent company functions from time to time, in order to ensure any intervention plans to be implemented and the adoption of actions to be initiated to protect the Company.

On an annual basis, the results of the investigation activity are also submitted to the Administrative Body for review and for sharing any actions to protect the Company.

ANAC manages its own reporting channel by designating specifically trained personnel.

Notifies the whistleblower of receipt of the external report within seven days from the date of its receipt; promptly follows up on the reports received; maintains communication with the whistleblower and responds to the whistleblower within three months or six months if justified reasons are found. At the end of the procedure, ANAC communicates the final outcome to the whistleblower, which may also consist of archiving or transmission to the competent administrative or judicial authorities or a recommendation or administrative sanction.

10. DOCUMENTATION STORAGE

The Supervisory Body is required to document, by keeping electronic and/or paper documents, the reports received, in order to ensure complete traceability of the interventions undertaken to fulfill its institutional functions.

The Supervisory Body reserves the right to archive them by secreting data and elements that may allow the identification of whistleblowers, unless with express consent, in order to guarantee the confidentiality of whistleblowers' data.

Paper documents are stored in an identified location whose access is permitted only to the Supervisory Body or to persons expressly authorized by the Body itself.

11. RESPONSIBILITY OF THE WHISTLEBLOWER

The whistleblower is liable **in criminal court** for the crimes of defamation or slander, or for the same crimes committed with the complaint, as well as **in civil court** for having reported false information intentionally reported with intent or gross negligence.

Also liable **in disciplinary proceedings** and other competent venues are any forms of abuse, such as manifestly opportunistic reports and/or those made solely to harm the reported person and/or other individuals, and any other cases of improper use or intentional exploitation of this regulation for their own benefit.

Furthermore, if the whistleblower is jointly responsible for the act subject to the report, this will be taken into account for the assessment of proportionality and the sanction to be applied in the specific case.

12. PROCESSING OF PERSONAL DATA

The personal data of whistleblowers, reported individuals, and any parties involved, acquired during the management of the report, will be processed in compliance with current personal data protection regulations and, in any case, in line with the provisions of the GDPR and limited to those strictly necessary to verify the validity of the report and for its management.

In particular, the Company, as data controller, guarantees that such data will be carried out solely to implement this procedure and, therefore, for the proper management of the report, respecting fundamental rights and freedoms, as well as the dignity of the data subjects, with particular reference to data confidentiality and security.

The condition of lawfulness (legal basis) for personal processing is found in the fulfillment of a legal obligation (see art.13 of Legislative Decree 24/2023) pursuant to art. 1 letter c) of GDPR 679/2016.

Data processing, therefore, will take place:

- adequately and in advance informing the data subject, through the privacy notice made available on the Company's website in the section dedicated to the Organizational and Management Model, which forms an integral and substantial part of this procedure and indicates, among other things: purposes and methods of processing personal data, legal basis, data controller, recipients and categories of recipients to whom the reported data may be transmitted within the scope of reporting management, potential transfer to third countries, data retention times and methods, as well as rights exercised by the whistleblower with reference to their personal data;

- involving only the personal data strictly necessary and relevant to the purposes for which they are collected. Therefore, all personal data (of any natural person) contained in the report or otherwise collected during the investigation phase that are not necessary will be deleted or anonymized;
- adopting appropriate technical and organizational measures to ensure the security of personal data, in accordance with current legislation;
- keeping the documentation for a period not exceeding 5 years from the date of communication of the final outcome of the reporting procedure.

In relation to each report, the reported party and other parties involved in the report may not immediately receive a specific privacy notice regarding the processing of their data, where there is a risk that, by providing such notice, the ability to effectively verify the validity of the report or to gather the necessary feedback may be compromised.

13. DISSEMINATION AND IMPLEMENTATION OF THE REGULATION

The Administrative Body is responsible for ensuring the implementation and dissemination of this procedure to all recipients through paper posting on the company bulletin board, publication on the company website, specific training, and company contracts, with reference to this procedure.

With regard to employees, the Administrative Body undertakes to submit this procedure to them and thus acquire evidence of their review.

14. FINAL PROVISIONS

For all matters not provided for in this procedure, reference is made to the National Collective Labor Agreements applied by the Company and to the Sanctioning System referred to in the Organizational Model adopted pursuant to Legislative Decree 231/01.

ANNEX 1

WHISTLEBLOWING REPORT FORM (in case of postal service use)

WHISTLEBLOWER FIRST AND LAST NAME	
TAX CODE OF THE WHISTLEBLOWER	
QUALIFICATION OR PROFESSIONAL RELATIONSHIP WITH AN ENTITY	
WORKPLACE	
PHONE NUMBER	
EMAIL ADDRESS	
DATE / PERIOD WHEN THE EVENT OCCURRED	
PLACE WHERE THE EVENT OCCURRED	
DESCRIPTION OF THE FACT	
PERPETRATOR(S) OF THE ACT (personal data or any other element suitable for identification)	
ANY DOCUMENTS SUPPORTING THE REPORT	
ANY SUBJECTS WHO MAY REPORT ON THE FACTS SUBJECT TO THE NOTIFICATION (personal data or any other element suitable for identification)	

Attach a valid identity document (except in the case of anonymous reporting) and any documentation deemed useful for the report.

This form can be sent:

- through the Poste Italiane Postal Service to the domicile of the professional appointed as Supervisory Body Avv. Francesco Tagliabue with office in Como Piazzale Gerbetto, 6; in this case, to benefit from the confidentiality guarantee, it is necessary that the report be placed in a sealed envelope bearing the wording "personal confidential" on the outside;

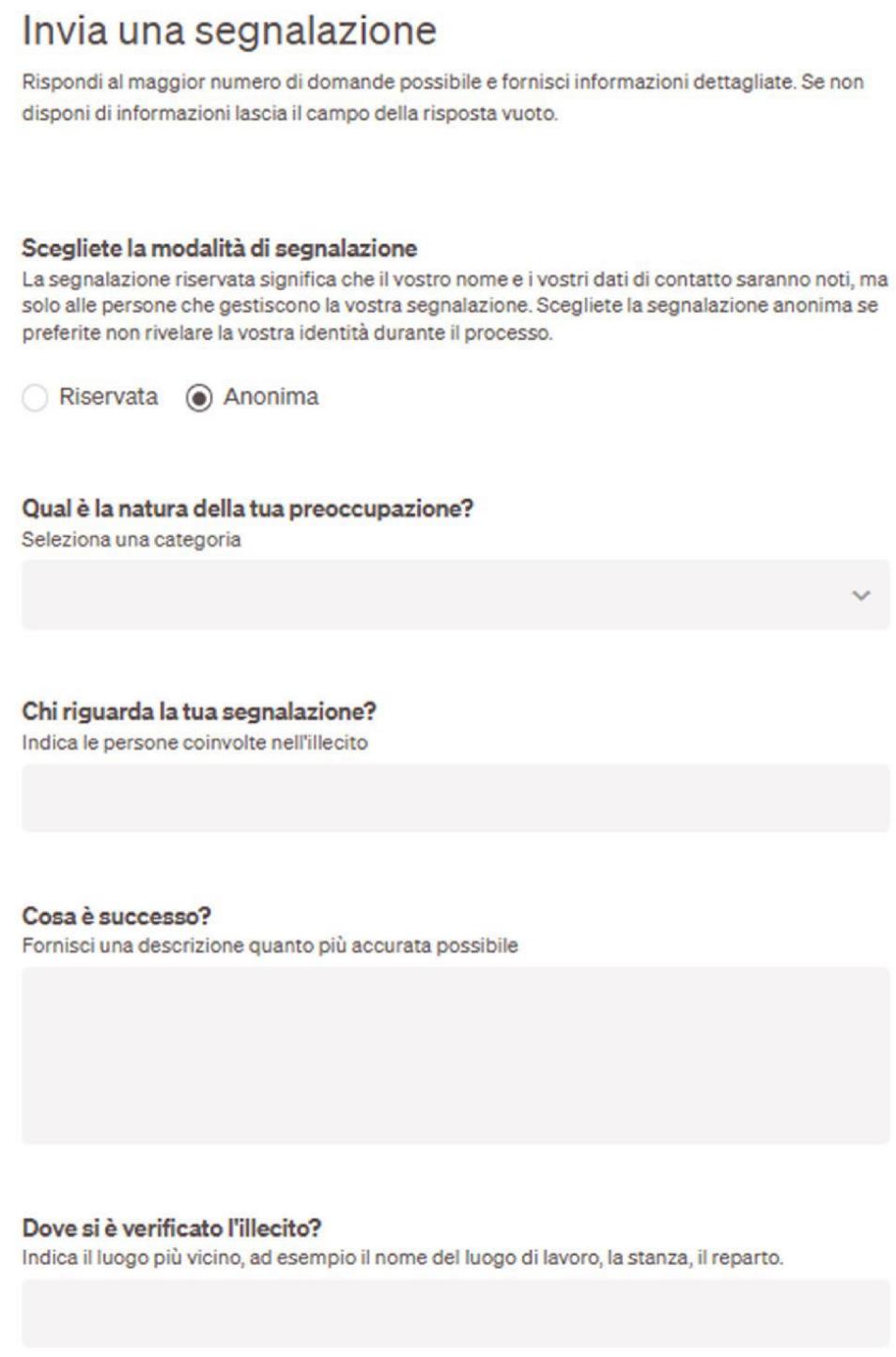
- orally at the phone number of the professional address of the Supervisory Body Lawyer Francesco Tagliabue (+39 031 26 25 91) or by requesting a direct meeting at the professional address of the same; Oral reports recorded are excluded and will not be processed.

The whistleblower is aware of the civil and criminal responsibilities and consequences provided in the event of false statements and/or the formation or use of false documents, also pursuant to and for the purposes of art. 76 of Presidential Decree 445/2000; as well as any disciplinary sanctions in cases provided for by company procedures of which they declare to have seen.

The whistleblower declares to have read the Privacy Notice (pursuant to art. 13 of European Regulation no. 679/2016) available on the entity's website.

ANNEX 2

WHISTLEBLOWING REPORT FORM (in case of using an IT platform)



Invia una segnalazione

Rispondi al maggior numero di domande possibile e fornisci informazioni dettagliate. Se non disponi di informazioni lascia il campo della risposta vuoto.

Scegliete la modalità di segnalazione

La segnalazione riservata significa che il vostro nome e i vostri dati di contatto saranno noti, ma solo alle persone che gestiscono la vostra segnalazione. Scegliete la segnalazione anonima se preferite non rivelare la vostra identità durante il processo.

○ Riservata ◉ Anonima

Qual è la natura della tua preoccupazione?

Seleziona una categoria

Chi riguarda la tua segnalazione?

Indica le persone coinvolte nell'illecito

Cosa è successo?

Fornisci una descrizione quanto più accurata possibile

Dove si è verificato l'illecito?

Indica il luogo più vicino, ad esempio il nome del luogo di lavoro, la stanza, il reparto.

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