

WHISTLEBLOWING PROCEDURE FOR REPORTING WRONGDOING PURSUANT TO ART. 6 OF LEGISLATIVE DECREE NO. 231/2001

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

REV.	DATE	ISSUED BY	APPROVED BY
0	11/12/2023	Integrated System Manager (CSR)	Sole Director



Stamperia Carcano Giuseppe Spa
via per Alzate, 31
22032 Albese con Cassano (CO) Italy
+39 031 429611
stamperia@carcano.it
www.carcano.it

Share Capital € 604.800 i.v.
C.C.I.A.A. Como 155.979
Mechanographic Co 001842
Como Business Register No.
00668140130 VAT Number IT
00668140130

1	11/07/2025	Integrated System Manager (CSR)	Sole Director
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1. LEGAL CONTEXT AND NATURE OF THE INSTITUTION

This procedure, which is an integral part of Model 231, is aimed at regulating the methods for reporting unlawful conduct within the company.

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

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

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

Subsequently, for further protection of whistleblowers, on 29 December 2017 Law 179/2107 came into force containing "Provisions for the protection of whistleblowers of crimes or irregularities of which they have become aware in the context of a public or private employment relationship", whose art. 1 amended art. 54-bis cited above.

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

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

laying down provisions concerning the protection of persons who report breaches of national 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 legislation to submit, in order 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 of violations of the organization's organization and management model, of which they have become aware due to the functions performed; these channels guarantee the confidentiality of the identity of the whistleblower in the management of the report;
2. at least one alternative reporting channel suitable for ensuring, by electronic means, the confidentiality of the identity of the whistleblower;
3. measures to avoid acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons linked, directly or indirectly, to the report;
4. sanctions against those who violate the whistleblower's 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, several channels must be set up which, for the purposes of protecting the Company, allow detailed reports of conduct constituting crimes or violations of Model 231. These reporting channels also ensure confidentiality regarding the identity of the whistleblower.

2. DEFINITIONS

1. Whistleblower / whistleblower:

- Employed persons:

- Workers whose employment relationship is governed by Legislative Decree no. no. 81/2015. These are, for example, part-time, intermittent, fixed-term, temporary employment, apprenticeship, ancillary work.

-
- Workers who perform occasional services (whose employment relationship is governed by Article 54-bis of Legislative Decree No. 50/2017, converted with Amendments II. by Law No. 96/2017).
 - Self-employed workers who carry out their work at the company, including:
 - Self-employed workers indicated in Chapter I of Law No. 81/2017. These are workers with self-employed employment relationships governed by Title III of the Book V of the Civil Code, including the work contracts referred to in art. 2222 of the same Italian Civil Code. These include, for example, self-employed workers who exercise intellectual professions for the exercise of which registration in special 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 referred to in paragraph 3 of the aforementioned provision, i.e. agency relationships, commercial representation and other collaborative relationships that take the form of a continuous and coordinated provision of work, mainly personal, even if not of a subordinate nature. For example, lawyers, engineers who work for a private sector entity by organizing it independently (parasubordinate relationship).
 - Holders of a collaboration relationship referred to in art. 2 of Legislative Decree no. no. 81/2015. These are - pursuant to paragraph 1 of the aforementioned provision - collaborations organized by the client that take the form of exclusively personal and continuous work performance, the methods of execution of which are organized by the client also with reference to "the time and place of work" (so-called "hetero-organization").
 - Freelancers and consultants who work for the company and who may be in a privileged position to report violations they witness.
 - Volunteers and trainees, paid and unpaid, who work for subjects the company who risk retaliation for reporting violations. Retaliation against these subjects could take the form, for example, of no longer using their services, of giving them

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

- Shareholders who are natural persons who hold shares in the company.
- Persons with administrative, managerial, control, supervisory or representative functions, even if these functions are exercised on a purely de facto basis, within the company. These are subjects connected in a broad sense to the organization in which the violation occurs and in which they exercise certain functions, even in the absence of a regular investiture (de facto exercise of functions). These may be, for example, the members of the Administrative Body, even without executive positions.

It should be noted that the above subjects may make a report during the employment relationship or other type 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 which consist of:

- administrative, accounting, civil or criminal offences;
- significant unlawful conduct pursuant to Legislative Decree 231/2001 or violations of the Model;
- offences falling within the scope of European Union or national acts relating to the following areas: public procurement, services, financial 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, privacy and protection of personal data and security of network and information systems;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or conduct which frustrate the object or purpose of the provisions referred to in the acts of the Union in the areas indicated above.

In this regard, please refer to paragraph 6.1 relating to the subject of the report.

3. **Information about violations:** information, including reasonable suspicions, about violations committed or which, on the basis of concrete evidence, could be committed in the organization, as well as elements concerning conduct aimed at concealing such violations.

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

5. **Internal reporting:** Written or oral communication of information of breaches submitted through the internal reporting channel.

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

7. **Public disclosure:** Making information about violations publicly available through the press, electronic or dissemination media that can reach a large number of people.

8. **Facilitator:** natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.

The rule, using the term "*assistance*", refers to a person who provides advice and support to the whistleblower. In addition, it is a person operating in the same working context as the whistleblower.

By way of example, the facilitator could be a colleague from an office other than the one to which the whistleblower belongs who assists the latter in the reporting process confidentially, i.e. without disclosing the information learned.

The facilitator could be a colleague who also holds the status of trade unionist if he assists the whistleblower in his name and on his behalf, without spending the union acronym. It should be noted that if, on the other hand, he assists the whistleblower using the trade union acronym, he does not play the role of facilitator. In this case, the application of the provisions on the consultation of trade union representatives and the repression of anti-union conduct referred to in Law 1 of the Chamber of Commerce shall remain unaffected.

no. 300/1970.

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



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or as a person otherwise implicated.

10. Retaliation: any behavior, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the whistleblower, directly or indirectly.

Non-exhaustive list:

- a) dismissal, suspension or equivalent measures;
- b) demotion in rank or non-promotion;
- c) change of duties, change of place of work, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) demerit notes or negative references;
- f) adoption of disciplinary measures or other sanctions, including financial sanctions;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of 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 opportunity and loss of income;
- l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- m) early conclusion 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:

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

- entities falling within the scope of the Union acts referred to in Parts I.B and II of the Annex;
- subjects who adopt Organisation, Management and Control Models, even if in the last year they have not reached the average number of employees mentioned above.

3. RECIPIENTS

The recipients of this procedure are:

- the top management and the members of the corporate bodies;
- employees;
- those who, although not included in the category of employees, work 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 the subject of extensive communication, both to employees and collaborators, so as to become a constant reference in the Company's business activities.

In particular, for the purposes of implementing the procedure, adequate training and information sessions are carried out for staff.

With regard to the publicity of this procedure, please refer to paragraph 13.

5. PURPOSE AND SCOPE

The objective pursued by this procedure is to describe and regulate the process of reporting violations of offences or irregularities, providing the whistleblower (so-called "Criminal Report"). *whistleblower*) clear operational indications regarding the subject, contents, recipients and methods of transmission of reports, as well as regarding the forms of protection that are prepared by the Company in

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

The purpose of this procedure is also to regulate the methods for ascertaining the validity and validity of the reports and, consequently, to take the appropriate corrective and disciplinary actions to protect the Company.

6. THE REPORTS

6.1. Subject of the report

The commission or attempted commission of administrative, accounting, civil or criminal offences or offences that do not comply with the principles and requirements of the Organisation and Management Model, the ethical values and rules of conduct enshrined in the Company's Code of Ethics and the Company's internal procedures or offences that fall within the scope of application of the European Union acts of which we become aware on the occasion of and/or because of the performance of work duties or due to the employment/collaboration relationship.

By way of example, hiring an employee in violation of company procedure, undue authorization and subsequent reimbursement of expenses to employees in violation of company procedure, undue access to company IT devices, episodes of corruption not known to the company (giving or promising money in exchange for a benefit), violation of environmental and safety regulations at work, embezzlement of sums deriving from European Union contributions.

The reports taken into consideration are only those that concern facts found directly by the whistleblower.

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

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

Reportable information does not include information that is clearly unfounded, information that is already totally in the public domain as well as information acquired only on the basis of indiscretions or rumors that are scarcely reliable (so-called rumors), as well as mere irregularities in the management or organization of activities.

In general, therefore, reports concerning behaviour, risks, offences or offences, committed or attempted, to the detriment of society are considered relevant.

6.2 Content of the report

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

The whistleblower must, therefore, provide all the useful elements to allow the appropriate checks and verifications to be carried out in response to the facts being reported.

In particular, as provided for in the appropriate reporting form, attached to this procedure (*Annex 1*) and of which it is an integral part, the report must contain:

- the personal details of the reporting party, with an indication of the qualification or professional position;
- a clear and detailed description of the facts, precise and consistent, that were the subject of the report and the manner in which they became known;
- circumstances of time and place in which the acts were committed;
- personal details and role (qualification, professional position or service in which the activity is carried out) that allow the identification of the person or persons who carried out the reported facts;
- the indication of any other subjects who can report on the facts subject to reporting;

- the indication of any documents that can confirm the validity of the facts reported;
- any other information that can provide useful feedback on the existence of the reported facts

Although non-anonymous reports are preferable, anonymous reports are also allowed, i.e. without elements that allow the author to be identified, provided that they are adequately detailed and circumstantial and able to bring to light specific situations and facts. They are taken into account only if they do not appear *prima facie* to be irrelevant, unfounded or manifestly defamatory in content.

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

7. REPORTING METHODS

Internal reporting channel.

Reports must be addressed, in order to protect the confidentiality of the whistleblower, by direct communication to be forwarded in the following ways:

- through the Postal Service of Poste Italiane to the home of the professional appointed Supervisory Body (Lawyer Francesco Tagliabue with office in Como Piazzale Gerbetto, 6), in this case, in order to take advantage of the guarantee of confidentiality, it is necessary that the report be placed in a sealed envelope that bears the words "confidential personal" on the outside;
- orally to the telephone number of the Supervisory Body's professional domicile (+39 031 26 25 91) or by request for a direct meeting at the Supervisory Body's professional home; recorded oral reports are excluded and will not be managed;
- through a special IT platform that can be reached at the <https://carcano.whistlelink.com> address __which guarantees, if chosen in the options,

the anonymity of the report. The wizard provides for the insertion of the information shown 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 Postal Service of Poste Italiane at the home of the professional appointed chairman of the Board of Statutory Auditors (rag. CAVADINI DANIELE with office in Corso XXV Aprile, 74/A, 22036 Erba CO), in this case, in order to take advantage of the guarantee of confidentiality, it is necessary that the report be placed in a sealed envelope bearing the words "confidential personal" on the outside;

- orally to the telephone number of the Supervisory Body's professional domicile (+39 031 64 78 11) or by request for a direct meeting at the Supervisory Body's professional home; recorded oral reports are excluded and will not be managed.

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 policy made available on the Company's website.

External signaling channel.

The whistleblower may make an external report to the National Anti-Corruption Authority (ANAC) through the dedicated platform on the institutional website, if the following conditions are met:

- there is no internal reporting channel or no active channel;
- the internal reporting was not followed up;
- the whistleblower has reasonable grounds to believe that the internal reporting would not be followed up effectively or could lead to 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 have as its object the communication of a retaliation suffered following the report to the internal channel.



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Public Disclosure.

The whistleblower may publicly disclose information on the above violations provided that:

- the whistleblower has previously made an internal and external report and no response has been 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 reasonable grounds to believe that the external report would not be followed up effectively or could lead to a risk of retaliation.

8. PROTECTION OF THE WHISTLEBLOWER

8.1. Confidentiality

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

The identity of the whistleblower may not be revealed without the express consent of the whistleblower 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's Model.

It should be noted that the prohibition on revealing the identity of the whistleblower refers 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 the disclosure of which the identity of the whistleblower can be deduced directly or indirectly.

In the context of criminal proceedings, the identity of the whistleblower is covered by secrecy pursuant to art. 329 c.p.p.

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

As regards disciplinary proceedings, the identity of the whistleblower cannot be revealed when the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent

to the same. The identity may be revealed to the head of the company department dealing with the disciplinary proceedings as well as to the same reported only in cases where:

1. there is the express consent of the whistleblower;
2. the challenge of the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is absolutely essential to the defense of the accused, provided that this circumstance is deduced and proven by the latter during the hearing or through the presentation of defensive writings. In this case, the whistleblower shall be notified in writing of the reasons for the disclosure.

The *whistleblower's* report is also exempt from the right of access to administrative documents provided for by art. 22 et seq. of Law 241/1990. The document cannot, therefore, be viewed or copied by applicants, falling within the scope of 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 performance of investigative activities, only the content of the report must be forwarded, deleting 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 confidentiality is also guaranteed to:

- facilitator, both in terms of identity and the activity in which the assistance takes place;
- persons in the same working context as the whistleblower, complainant or who make a public disclosure and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- work colleagues of the whistleblower, complainant or making a public disclosure, who work in the same working context as the whistleblower and who have a habitual and current relationship with that person;
- entities owned – exclusively or in majority participation by third parties – of the whistleblower, complainant or person who makes a public disclosure;

- entities in which the whistleblower, complainant or public disclosure person works;
- entities operating in the same working context as the whistleblower, complainant or person who makes a public disclosure.

8.2 Prohibition of retaliation

No form of retaliation is permitted or tolerated against the whistleblower, i.e. any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report or public disclosure and which causes or may cause unjust damage to the whistleblower, 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 reason and any other form of retaliation that leads to uncomfortable or intolerable working conditions and damage, including to the reputation of the person, on social media.

A person who believes that he or she has suffered discrimination for having reported an offence or irregularity must inform ANAC in detail in accordance with the procedures indicated by the external reporting channel.

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

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

- they had **reasonable grounds** to believe that the information on the reported violations was **truthful**; however, the certainty of the actual occurrence of the reported facts is not relevant;
- had **reasonable grounds** to believe that the information on the violations reported fell within the **objective scope** explained above.

The whistleblower can benefit from the protection measures in relation to retaliation suffered as a result of the report, only if, in addition to the above conditions, there is a close link between reporting and public disclosure, on the one hand, and unfavourable behaviour/act/omission suffered directly or indirectly, on the other.

The personal and specific reasons that led the people to make the report, public disclosure or denunciation are of no relevance.

The protection provided in favour of the whistleblower in the event of retaliation does not apply, however, in cases where criminal liability has been ascertained against him, even with a first instance judgment, for the crimes of defamation or slander or for the same crimes committed with the complaint or his civil liability for having reported false information intentionally reported with intent or gross negligence; as well as for all cases in which there is a liability of the whistleblower as described in paragraph 11.

In the absence of the conditions set out above, protection from retaliation cannot be guaranteed even to subjects other than the whistleblower who assisted him in the report (facilitator, work colleagues ...)

9. VERIFICATION OF THE VALIDITY OF THE REPORT

With regard to internal reports, the management and verification of the validity of the circumstances represented in the report are entrusted to the Supervisory Body, which provides for this in compliance with the principles of impartiality and confidentiality.

Within seven days from the date of receipt of the report, the Supervisory Body shall issue the reporting person with an acknowledgement of receipt of the report.

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

During the checks, the Supervisory Body may avail itself of the support and collaboration of the competent corporate functions from time to time and,

if necessary, external consultants specialized in the field of the report received.

During the investigation of the report, the right to confidentiality and respect for the anonymity of the whistleblower is reserved, unless this is not possible due to the characteristics of the investigations to be carried out. The same duties of conduct, aimed at the confidentiality of the whistleblower, are incumbent on those who may have intervened in support of the Supervisory Body.

If, at the end of the preliminary analysis phase, the following emerges:

- the **manifest groundlessness** due to the absence of factual elements capable of justifying the assessment;
- the absence of sufficiently detailed factual elements or, in any case, the report has **a generic content** such as not to allow the facts to be understood or is accompanied by inappropriate or ineffective documentation;

the Supervisory Body may ask the whistleblower for additional elements through the dedicated channel or may file the report, together with the related reasons.

At the end of the preliminary investigation, the Supervisory Body shall provide feedback to the whistleblower within three months from the date of the acknowledgement 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 draws up a summary report of the investigations carried out and the evidence that has emerged, sharing it, based on the results, with the relevant corporate functions from time to time, in order to ensure any intervention plans to be implemented and the adoption of actions to be taken to protect the Company.

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

ANAC manages its 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; diligently follows up on the reports received; maintains discussions with the whistleblower and gives feedback to the whistleblower within three months or six months if there are justified reasons. At the end of the procedure, ANAC notifies the whistleblower of the final outcome, which may also consist of filing or transmitting it to the competent administrative or judicial authorities or in a recommendation or an administrative sanction.

10. DOCUMENTATION ARCHIVING

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

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

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

11. RESPONSIBILITIES OF THE WHISTLEBLOWER

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

Any forms of abuse, such as reports that are manifestly opportunistic and/or made for the sole purpose of damaging the reported person and/or other subjects, and any other hypothesis of improper use or intentional instrumentalization of these regulations to one's advantage, **are also a source of liability**, in disciplinary proceedings and in other competent bodies.

In addition, in the event that the whistleblower is jointly responsible for the fact that is the subject of the report, it will be taken into account for the purposes of assessing proportionality and the sanction to be applied in the specific case.

12. PROCESSING OF PERSONAL DATA

The personal data of the whistleblowers, the reported persons and any persons involved, acquired during the management of the report, will be processed in compliance with the regulations in force on the protection of personal data 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 the same will be carried out for the sole purpose of implementing this procedure and, therefore, for the correct management of the report, in compliance with the fundamental rights and freedoms, as well as the dignity of the data subjects with particular reference to the confidentiality and security of the data.

The condition of lawfulness (legal basis) for the processing of personal data is recognized 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.

The processing of data, therefore, will take place:

➤ adequately and in advance informing the data subject, through the privacy policy made available on the Company's website in the section dedicated to the Organisation and Management Model, which is an integral and substantial part of this procedure and which 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 as part of the management of the report, potential transfer to third countries, times and methods of data retention, as well as rights that can be exercised by the whistleblower with reference to his or her personal data;

- involving only personal data that are strictly necessary and pertinent 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 made anonymous;
- adopting appropriate technical and organisational measures to ensure the security of personal data, in accordance with current legislation;
- keeping the documentation for a period of time not exceeding 5 years from the date of communication of the final outcome of the reporting procedure.

In relation to each report, the reported person and other parties involved in the report may not immediately receive a specific privacy policy regarding the processing of their data, where there is a risk that, providing such information, would compromise the ability to effectively verify the validity of the report or to collect the necessary feedback.

13. DISSEMINATION AND IMPLEMENTATION OF THE REGULATION

The Administrative Body has the task of ensuring the implementation and dissemination of this procedure to all recipients by posting it on paper 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 acknowledgement.

14. FINAL PROVISIONS

For all matters not provided for in this procedure, please refer to the National Collective Labour Agreements applied by the Company and to the Sanctioning System referred to in the Organisational Model adopted pursuant to Legislative Decree 231/01.

ANNEX 1

WHISTLEBLOWING REPORT FORM (in case of use of postal service)

NAME AND SURNAME OF THE WHISTLEBLOWER	
TAX CODE OF THE WHISTLEBLOWER	
QUALIFICATION OR PROFESSIONAL RELATIONSHIP WITH AN INSTITUTION	
WORKPLACE	
PHONE NUMBER	
EMAIL ADDRESS	
DATE/PERIOD IN WHICH 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 PERSONS WHO CAN REPORT ON THE FACTS COVERED BY THE REPORT (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 purposes of the Report.

This form can be sent:

- through the Postal Service of Poste Italiane at the home of the professional appointed Supervisory Body Lawyer Francesco Tagliabue with office in Como Piazzale Gerbetto, 6 in this case, in order to take advantage of the guarantee of confidentiality, it is necessary that the report be placed in a sealed envelope bearing the words "confidential personal" on the outside;
- orally to the telephone number of the professional domicile of the Supervisory Body Lawyer Francesco Tagliabue (+39 031 26 25 91) or by request for a direct meeting at the professional home of the same; recorded oral reports are excluded and will not be managed.

The whistleblower is aware of the responsibilities and civil and criminal consequences provided for in the event of false declarations and/or 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 the cases provided for by the company procedure of which he/she declares to have read.

The whistleblower declares to have read the information on the Protection of Personal Data (pursuant to Article 13 of European Regulation no. 679/2016) on the entity's website.

ANNEX 2

WHISTLEBLOWING REPORT FORM (in the case of use of the 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.

Quando si è verificato l'illecito?

Passato, presente, futuro, in corso o un giorno e un'ora specifici.

Hai intrapreso altre azioni in relazione a questo caso?

Ad esempio, ne hai parlato con qualcun altro o lo hai segnalato altrove? In caso affermativo, descrivi l'azione qui.



Hai documenti o altre prove a sostegno della segnalazione?

Allega documentazione di supporto come foto, video, file audio, e-mail, screenshot, altri documenti, ecc. **ATTENZIONE:** assicurati che gli allegati non contengano dati utente che possano rivelare la tua identità. La dimensione massima del file è 250MB.

Altre informazioni?

RIVEDI LA SEGNALEZIONE ▶