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## 1. PREAMBLE

Saiver S.r.l. (hereinafter also the "**Company**") is committed to conducting its business constantly with honesty, integrity, and in compliance with the current laws of the European Union and national regulations, as well as corporate standards. This commitment is evidenced by the values referred to in the Model pursuant to Legislative Decree 231/2001 and in the Code of Ethics adopted by the Company, whose principles must always be adhered to in the exercise of daily work.

However, it should be acknowledged that every entity is subject to the risk of improper actions or illicit behaviors. Therefore: i) it is the duty of the Company to adopt adequate measures to prevent such situations and, in case it is not possible, to identify them in order to remedy them, and ii) it is the duty of each recipient to observe the procedures and policies adopted by the Company and report any behavior that does not comply with the fundamental principles contained therein.

To this end, the Company, after consulting the Union Representatives on 12/01/2024, **has adopted** this Procedure.

The Procedure is adopted pursuant to and for the purposes of Legislative Decree of March 10, 2023, no. 24.

## 2. DEFINITIONS

For the purposes of this Procedure, the following definitions apply:

- **Code of Ethics:** a set of values, principles, and commitments that inspire the Company and from which its models of Conduct derive, an integral part of the Model. In particular, (i) compliance with laws; (ii) honesty, fairness, professionalism; (iii) impartiality; (iv) integrity and respect for the individual; (v) transparency and completeness of information;
- **Reporting Team:** the committee composed of the subjects referred to in paragraph 15 of this Procedure.
- **Work Context:** the work or professional activities, present or past, carried out by the Procedure's Recipients and through which information about Violations is acquired;
- **Legislative Decree 24/2023:** Legislative Decree of March 10, 2023, no. 24, related to "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons reporting violations of Union law and providing provisions regarding the protection of persons reporting violations of national legislative provisions";
- **Recipients:** individuals indicated in paragraph 3 of the Procedure;
- **Facilitator:** the individual who assists the Reporter in the Reporting process operating within the Reporter's Work Context;
- **Model:** the organizational, management, and control model adopted by the Company pursuant to Legislative Decree 231/2001;
- **Reporting Team:** the body appointed by the Company in compliance with Legislative Decree 24/2023 and with the primary task of receiving reports;
- **Web Platform or Platform:** the computer channel that ensures, through computerized methods, the confidentiality of the Reporter's identity and is made available to the Recipients for making Reports, available at the link <https://saiver.whistleweb.it/>

- **Procedure:** this procedure;
- **Feedback:** communication to the Reporter of information regarding the follow-up given or intended to be given to the Report;
- **Retaliation:** any behavior, act, or omission, even only attempted or threatened, carried out due to the report, the complaint to the judicial or accounting authority, or public disclosure, causing or likely to cause unjust harm to the reporting person or whistleblower, directly or indirectly;
- **Reporter:** the individual making the Report and falling within the Recipients of the Procedure;
- **Reported or Involved Person:** the individual or legal entity mentioned in the internal or external Report or in public disclosure and to whom the Violation is attributed or as a person otherwise implicated in the reported or publicly disclosed Violation;
- **Report:** the information, written or oral, concerning Violations committed or which, based on concrete elements, could be committed within the Company, including well-founded suspicions, as well as information regarding conduct aimed at concealing Violations;
- **External Report:** the written or oral communication of information about violations, submitted through the external reporting channel provided by ANAC (<https://www.anticorruzione.it/-/whistleblowing>);
- **Internal Report:** the written or oral communication of information about violations, submitted through the internal reporting channel provided by the Company;
- **Violation/s:** behaviors, acts, or omissions that harm the integrity of the Company and consist of:
  - a) illicit conduct relevant also under Legislative Decree 231/2001;
  - b) violations of the Code of Ethics;
  - c) violations falling within the scope of application of European Union or national acts related to the following sectors: (i) public procurement; (ii) services, products, and financial markets, and prevention of money laundering or terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) environmental protection; (vi) radiation protection and nuclear safety; (vii) food and feed safety and animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data and security of networks and information systems;
  - d) acts or omissions that harm the financial interests of the European Union;
  - e) acts or omissions concerning the internal market, including competition and State aid rules, and corporate tax rules;
  - f) acts or behaviors that undermine the purpose or objectives of the provisions of the European Union acts in the aforementioned sectors.

### 3. RECIPIENTS

The purpose of this Procedure is to regulate the process of receiving, analyzing, and handling Reports, even in anonymous or confidential form, made by the following Recipients within the scope of the Work Context:

- Subordinate workers of the Company, including: subordinate workers (both full-time and part-time), fixed-term and permanent workers, workers with intermittent employment contracts, supplied workers, apprentices, workers with occasional work contracts, and workers performing occasional services;

- Self-employed workers and freelancers with continuous and coordinated collaboration;
- Workers or collaborators who carry out their work at the Company and provide goods or services or carry out works for third parties;
- Freelancers and consultants providing their services at the Company;
- Volunteers and interns working at the Company;
- Shareholders of the Company;
- Individuals with administrative, managerial, supervisory, oversight, or representative functions, even in fact, at the Company (Directors, members of the Board of Statutory Auditors, members of the Oversight Body, agents or representatives with power of attorney, etc.).

The Procedure applies to the Recipients:

- even if the legal relationship has not yet begun, and information regarding the Violation has been acquired during the selection or pre-contractual phases;
- during the probationary period;
- subsequently to the termination of the legal relationship, provided that information about Violations has been acquired within the Work Context.

#### **4. ADOPTION, DISSEMINATION, AND UPDATING**

This Procedure is adopted in accordance with internal rules and practices and may be subject to updates following the same internal rules and practices. The Procedure will be disseminated and implemented within the organization through specific communication and will be made accessible:

- on company notice boards;

The Human Resources Management of the Company:

- informs all company personnel of the adoption of this Procedure;
- subject to the preceding paragraph, ensures, to the extent of its competence, the dissemination of the Procedure to all third-party subjects who are Recipients of it.

The above-described process is also adopted for subsequent revisions and integrations of the Procedure.

#### **5. SUBJECT OF THE REPORT**

The subject of the Report can only and exclusively be Violations. Disputes, claims, or requests related to the personal interests of the Reporter and exclusively concerning their individual employment relationship or their employment relationship with hierarchically superior figures cannot be the subject of a Report.

#### **6. REPORTING METHODS**

Reports can be made through any of the channels described below:

- through internal channels;
- through external channels.

## 6.1 INTERNAL REPORTING

Reports can be made through any of the internal channels described below.

- electronically, by accessing the web reporting platform accessible through the institutional website [www.saiver-ahu.eu](http://www.saiver-ahu.eu) or directly via the internet at <https://saiver.whistleweb.it>;
- orally, at the request of the Reporter: through a direct meeting with any member of the Reporting Team within a reasonable timeframe. In this case, with the prior consent of the Reporter, the Report is documented by audio recording or by written record. In the case of a written record, the Reporter has the right to review the document and request corrections or confirm its content by signing.

For Reports made through the web platform, the confidentiality of the Reporter's identity is guaranteed electronically.

Anyone, other than the individuals indicated above, who receives a Report due to an error by the Reporter in using the official channels mentioned above, must promptly transmit it, in any case within 7 days, to the Reporting Team, ensuring maximum confidentiality regarding Violations and protecting the confidentiality of the identities of the Reporter and the Reported party. This is subject to legal obligations and the protection of the Company's rights, as well as the integrity of the Reported parties. Simultaneous notice of the transmission must be given to the Reporter.

In the event that the Report concerns a Violation attributable to any member of the Reporting Team, the Reporter can make an oral Report and request a direct meeting with the remaining members of the Reporting Team.

## 6.2 WEB PLATFORM DEDICATED TO REPORTS

The configuration of the Company's web platform dedicated to Reports allows automatic tracking and archiving of Reports received through the platform via the institutional website [www.saiver-ahu.eu](http://www.saiver-ahu.eu) and/or the direct link <https://saiver.whistleweb.it>.

The *web* platform allows the creation and maintenance of an "*electronic file*" of the Report, through the entry of different *status* updates (e.g., received, open, proposed for archiving, archived, in the verification/audit phase, etc.), as well as the upload of supporting documents (such as interim reports, final reports/completion of the investigation by the competent body, etc.).

Except for different adequately justified needs, only members of the Reporting Team have access to both the number and content of the Reports.

The Company's *web* platform dedicated to Reports does not allow user operators, in particular, to delete Report *logs*.

Furthermore, the Platform includes the use of traceability systems for *logs* of activities performed by administrators and/or users on the *web* platform, allowing external specialized entities to conduct subsequent checks on any anomalies in the activities carried out by administrators and/or users or any other anomalies in the computerized functioning of the web platform.

The Platform includes appropriate computer backup procedures for Reports, in compliance with reference *best practices* and privacy regulations.

The company GlobalLeaks (administrator of the web platform) monitors the proper computerized functioning of the Platform.

When the Reporting party makes a Report, the Platform issues, within seven days of the receipt date, a receipt notice for the Report.

After evaluating the essential requirements of the Report to assess its admissibility, if it is not necessary to request additional elements from the Reporter, the Reporter will be informed of the outcome of the Report, through Feedback, within three months from the receipt notice date or, in the absence of such notice, within three months from the expiration of the seven-day period from the submission of the Report.

## **7. EXTERNAL REPORTING**

Reports can also be made through the external Reporting channel.

External Reporting is allowed when, alternatively:

- the Reporter has already made a Report through the internal channel, but it has not been followed up, as the Reporter has not received the receipt of the Report and/or information about the handling of the Report;
- the Reporter has well-founded reasons to believe that if they made a Report through the internal channel, it would not be followed up;
- the Reporter has well-founded reasons to believe that if they made a Report through the internal channel, they would be exposed to the risk of Retaliation;
- the Reporter has well-founded reasons to believe that the violation may constitute an imminent or obvious danger to public interest.

The external Report can be made through the ANAC platform at the following address:

<https://www.anticorruzione.it/-/whistleblowing>, or through the various channels available on the ANAC website at <https://www.anticorruzione.it/-/whistleblowing-13>.

## **8. CONTENT OF THE REPORT**

For the purpose of a more efficient outcome of the internal checks conducted by the Company, Reports must be supported by objective and documented elements and information (if available). At the time of the Report, the Reporter must have a reasonable belief that the information on the reported violations is true and falls within the Violations to be reported under this procedure.

Those making the Report are encouraged to reveal their identity, with a guarantee of the confidentiality of their identity both under this Procedure and under Legislative Decree 24/2023. In any case, this Procedure allows Recipients to make Reports anonymously. However, in such cases, the inability to request information or provide feedback to the Reporter could compromise the investigation as well as the protections provided by the Procedure and Legislative Decree 24/2023 for the benefit of the Reporter.

In particular, the Report should preferably contain the following elements:

- Personal details of the Reporter, including the indication of the position or role within the Company (this provision does not apply if the Reporter wishes to remain anonymous).
- A clear and complete description of the facts reported.
- If known, the circumstances of time and place in which the Violations were committed.
- If known, the personal details or other elements that allow the identification of the individual who committed the reported facts (e.g., position or sector in which they operate).
- Indication of any other individuals who can provide information about the Report.



- Any documents or evidence that can confirm the validity of the reported facts.
- Any other information that may provide useful feedback on the existence of the reported facts.

It is guaranteed that, in any case, all Reports received, even if not fully compliant with the above, will be treated with the utmost confidentiality and verified according to the procedures outlined in this Procedure. The identity of the Reporter and any other information from which this identity can be directly or indirectly inferred cannot be disclosed, without the explicit consent of the Reporter, to individuals other than those authorized to receive and act on the Reports, expressly authorized to process such data. In the event that the criminal liability of the Reporter for the crimes of defamation or false accusation is ascertained by a first-instance judgment, or their civil liability is established in cases of willful misconduct or gross negligence, the protections provided by this Procedure, as well as by Legislative Decree 24/2023, are not guaranteed, and the Reporter may be subject to disciplinary action.

## **9. REPORT MANAGEMENT PROCESS**

The activities of the Report management process are described in the following paragraphs.

### **9.1 REPORT TO THE REPORTING TEAM**

#### **9.1.1 FUNCTION AND POWERS OF THE REPORTING TEAM**

All recipients can directly report violations to the Reporting Team.

The Reporting Team is an internal body composed of:

- i. External lawyer

The aforementioned reports can be sent to the Reporting Team through internal reporting channels as outlined in paragraph 6.1 of this Procedure.

The Reporting Team will consider anonymous reports that comply with the requirements mentioned in this Procedure. However, the inability to confirm or investigate the stated facts may limit the opportunities to ascertain the violation. Therefore, the Reporting Team encourages reporters to make themselves available to provide any necessary clarifications.

The Reporting Team will act to protect reporters against any form of retaliation, discrimination, or penalization, ensuring the confidentiality of the reporter's identity, except in cases where it is necessary to disclose the reporter's identity to comply with legal obligations or protect the rights of companies or individuals involved in the report.

In all cases, the Reporting Team will inform the reporter of the acknowledgment of the report within 7 days of its receipt and, in any case, provide the reporter with the outcome of the report through feedback within three months from the date of receipt notice or, in the absence of such notice, within three months from the expiration of the seven-day period from the report submission.

The activities involved in the Reporting Team's process of managing reports include: i) reception and preliminary verification; ii) evaluation and investigations; iii) ascertainment and audit.

### 9.1.2 RECEPTION AND PRELIMINARY VERIFICATION

Upon receiving the reports through one of the internal reporting channels outlined in Paragraph 6.1 of this Procedure, the Reporting Team initiates the process of verification and preliminary assessment of the contents of the report made by the reporter.

In the case of reports received through the web platform, the Reporting Team independently takes action for their evaluation and verification.

Subsequently, the Reporting Team:

- issues a receipt notification to the reporter within 7 days of receiving the report, provided that the reporter is not anonymous or, for any other reason, it is not possible to issue the receipt notification;
- classifies the type of report and the potential regulatory scope (e.g., Legislative Decree 231/01, anti-corruption, money laundering, environmental protection, etc.), based on the provisions of Legislative Decree 24/2023 and this Procedure;
- conducts an initial assessment of the presence of the necessary conditions for the evaluation of the report, as established in the following paragraph.

In the case of non-anonymous reports, at the time the communication is taken over or if it requires additional details to be scrutinized, the reporter is informed and/or directly consulted.

The reporter must be informed, in any case, through feedback, of the outcome of the report within three months from the date of the receipt notification or, in the absence of such notification, within three months from the expiration of the seven-day period from the submission of the report.

### 9.1.3 ASSESSMENT AND INVESTIGATIONS

For all received reports, the Reporting Team is responsible for:

- evaluate the received reports, activating the necessary investigation and audit activities and, if deemed necessary, engaging the support of the relevant Function and possibly external specialized companies/consultants;
- formalize the evaluations and decisions made, in specific interim or final reports completing the conducted investigations;
- archive, through user operators, their Reports and supporting documents in the dedicated web platform for Reports;
- update, through user operators, the status of Reports in the dedicated web platform for Reports.

The verifications concerning the received reports are conducted in full compliance with the law and the applicable company regulations, including the Code of Ethics.

The decisions of the Reporting Team can materialize mainly, depending on the cases, in: archiving without remarks; recommendations for corrective actions; proposals for disciplinary measures for the individuals involved in the reported facts (both internal and external); timely information to the Board of Directors, the Board of Statutory Auditors for the adoption of appropriate actions, including, if necessary, reporting to the judicial authority in cases provided for by the relevant laws.



In particular, the Reporting Team conducts a preliminary evaluation of the content of the report and subsequently archives the reports:

- i. clearly irrelevant for the purposes of this Procedure, as they do not fall within the scope of the report;
- ii. clearly unfounded or made in bad faith or of such a generic nature as to prevent any verification.

The reasons for the decision to archive by the Reporting Team are formalized and archived.

For reports that do not fall under the point above, the Reporting Team evaluates the report, after which:

- i. evaluates, following further investigations, whether it is a report falling under the Violations indicated in this Procedure and identifies the scope within which the report falls;
- ii. may decide to directly conduct checks deemed useful for ascertaining the reported facts;
- iii. may request the relevant department or, if necessary, specialized companies/consultants to carry out checks deemed useful for ascertaining the reported facts or to perform audit interventions, depending on the relevance and type of the report.

In the case referred to in point iii) above, it is the duty of the Reporting Team to follow the obligations set forth in art. 12 of Legislative Decree no. 24/2023, and in particular:

- 1) obtain the consent of the Reporter. In case such consent is not expressed, it is not possible to involve subjects other than the Reporting Team in the verification activities of the Report, unless it is possible to proceed with the investigations of the offenses by anonymizing the identity of the Reporter;
- 2) carry out all the obligations set forth in art. 12 of Legislative Decree no. 24/2023 regarding the appointment of authorized persons to process data in accordance with Regulation (EU) 2016/679 and Legislative Decree 196/2003.

The assessments and decisions of the Reporting Team, as well as the information provided in the case of Reports concerning relevant facts, are always formalized in writing by the Reporting Team in a dedicated Report and are archived.

#### **9.1.4 ASCERTAINMENT AND AUDIT**

In case it is necessary to proceed with appropriate investigations and verifications, the Reporting Team or, upon request of the Reporting Team, the relevant function or the external company/consultant appointed, will proceed to ascertain the validity of the Report using the most appropriate methods and, if necessary, involving other company departments/functions.

With the exception of cases where the Reporting Team directly conducts the investigation of the Report, the appointed function or the external company/consultant informs the Reporting Team in writing of the results of the investigation, proposing:

- the archiving of the Report, if it is deemed unnecessary to proceed with further checks, and formulating any recommendations to be addressed to the management of the relevant areas/processes;
- the need to carry out further audit interventions.

The Reporting Team evaluates the proposals from the involved function or the external company/consultant:

- by accepting the proposal for archiving or
- requesting competent functions or other specialized companies/consultants to carry out further investigations or an audit intervention.

At the end of the audit intervention, the function consulted or the external company/consultant informs the Reporting Team of the results, proposing the consequent actions (archiving for unverified facts or adoption of an action).

The Reporting Team, in accordance with the proposals of the function or the external company/consultants, may, depending on the results of the investigations and any audit intervention:

- formulate any recommendations to be addressed to the management of the areas/processes involved;
- assess whether there are grounds to propose sanctions for illicit or irregular behavior.

For reports related to relevant facts, the Reporting Team is responsible for keeping the Board of Directors, the Board of Statutory Auditors, and the top management informed. These entities can provide recommendations to the Reporting Team regarding the management of the report.

The proposals from the designated function or external consultants, the assessments and decisions of the Reporting Team, the information provided in the case of reports related to relevant facts, the findings of verification/audit activities, the collected paper documentation, and any recommendations and proposals for the application of disciplinary measures are formalized in writing by the Reporting Team in a specific concluding report within three months – or within a different timeframe for complex cases – from the receipt of the report and are archived.

### **9.1.5 EMPLOYEE COLLABORATION**

All employees of the Company must provide maximum cooperation during any verification activity. Specifically, they must:

- Be available for all meetings where their presence is required, even with short notice.
- Respond to requests and follow instructions from those conducting the verifications, including matters of confidentiality.
- Fully and transparently collaborate by providing complete answers and all requested documents to those conducting the verifications, concerning the case under discussion/verification.
- Maintain confidentiality of all communications with those conducting the verification and inform the Reporting Team of any breaches of confidentiality or acts of Retaliation witnessed.

- Not obstruct or interfere with the conduct of any verification (e.g., by destroying or falsifying potential evidence or information, attempting to influence any other party involved in the verification, conducting independent investigations, misleading those conducting the verification, or distorting facts).

## 10. MONITORING OF CORRECTIVE ACTIONS

It is the responsibility of the Management of the relevant areas/processes to implement the recommendations received from the Reporting Team according to this Procedure and any corrective actions (action plan) indicated in the reports drafted at the conclusion of the conducted audits.

The Reporting Team, with the support of the involved function for the audit/assessment intervention, monitors the implementation of recommendations and action plans, informing the Board of Directors and the Board of Statutory Auditors for reports on significant events. The Reporting Team, through authorized users, archives the information received regarding corrective actions.

## 11. PERIODIC REPORTING AND MONITORING OF REPORT MANAGEMENT PROCEDURES

The Reporting Team annually prepares the Report containing the indication of the Reports: (i) received in the reference period; (ii) received in the reference period but not yet archived; (iii) archived in the reference period. The Report includes the "status" of each Report (e.g., received, open, proposed for archiving, archived, in the assessment/audit phase, etc.) and any actions taken (corrective actions and disciplinary measures).

Annually, the Reporting Team proceeds to submit the Report of the Reports to:

- the Board of Directors and/or the CEO;
- the Board of Statutory Auditors.

If deemed necessary, the Reporting Team promptly informs the CEO and/or the Chairman of the Board of Directors regarding events or information related to specific Reports, in order to promptly share and implement the most appropriate actions to protect the Company's assets, always respecting external and internal reference regulations.

The verifications conducted under this Procedure do not modify the prerogatives and autonomy attributed to the Board of Statutory Auditors by law and internal company regulations, which may therefore evaluate exercising their autonomous control powers upon receiving information addressed to them based on this Procedure and the Report of the Reports.

## 12. DISCIPLINARY AND/OR SANCTIONING MEASURES

If, during the verification activities conducted according to this Procedure, Violations by the Recipients should emerge, the Company promptly takes action to adopt disciplinary and/or sanctioning measures. Throughout the entire process of managing the Report, the Reporting Team proposes the application of the most appropriate measures, in compliance with current regulations, individual National Collective Labor Agreements, internal rules, and existing contracts if:

- Reports are found to be unfounded if made with intent or gross negligence;
- Violations of protective measures towards the Reporter;
- Violations.

In the case of criminally relevant behaviors for which the Company is obliged to file a complaint or for which it could propose a legal action, in accordance with the applicable laws, the Reporting Team promptly informs the Board of Directors and the Board of Statutory Auditors for the adoption of appropriate actions.

The Reporting Team, in compliance with the relevant legislation, signals the need to adopt disciplinary or sanctioning measures:

- To the Personnel Office/Human Resources Department, in the case of sanctions to be applied to employees,
- To the Board of Directors and the Board of Statutory Auditors, in the case of sanctions to be applied to members of the Board of Directors or the Board of Statutory Auditors or the Supervisory Body,
- To the entity managing the contractual relationship with third parties and having adequate powers in the case of sanctions to be applied to third parties (e.g., termination/resolution of contracts, etc.),

requesting to be constantly informed about the implementation of disciplinary or sanctioning measures.

For the identification of the sanction to be applied and, in general, the application procedures of the general system, reference is made to the current regulations and company normative documents, including the Model.

### **13. ARCHIVING AND DOCUMENT RETENTION**

The bodies, departments, and functions involved in the activities governed by this Procedure ensure, each within their own competence, the traceability of data and information. They also provide for the preservation and archiving of the produced documentation, whether paper or electronic, to allow the reconstruction of the different phases of the process, confidentiality, and protection of the personal data of the Reporter and the Reported.

The "*report files*" are archived and preserved by the Reporting Team, through authorized users, using methods and tools that ensure their security and confidentiality.

In accordance with Article 14 of Legislative Decree 24/2023, the original documentation, whether paper or electronic, must be retained for the time necessary for the handling of the Report and, in any case, not exceeding **five years** from the date of communication of the final outcome of the Reporting procedure.

### **14. CONFIDENTIALITY AND ANONYMITY**

The verifications carried out in response to a Report are confidential, which means that the body/function receiving a Report and/or involved, in any capacity, in its management, is required to

ensure the utmost confidentiality regarding the individuals (Reporters and Reported) and the reported facts, except in the cases indicated below:

- The Reporter has consented to the disclosure of their personal details.
- The criminal responsibility of the Reporter for the crimes of slander or defamation has been ascertained, even by first-instance judgment, under the provisions of the Penal Code, or the civil liability of the Reporter for the same reason has been ascertained, even by first-instance judgment, in cases of willful misconduct or gross negligence.
- Knowledge of the Reporter's identity is essential for the evaluation of the Report.
- In the presence of any investigations or proceedings initiated by the judicial authority.

In case any of the aforementioned situations occur, the Reporter is promptly informed.

Violation of the confidentiality obligation, except for the mentioned exceptions, entails disciplinary responsibility, subject to any further forms of responsibility provided by law or Legislative Decree 24/2023. The Reported party has no right to obtain information about the origin of the Report, let alone receive information about the personal data of the Reporter. The communication of such information is allowed exclusively in cases, to subjects, and through methods provided by this Procedure, as well as in compliance with laws and provisions of external authorities.

Within the framework of this Procedure, it is possible to make anonymous Reports. The Company treats anonymous Reports received with the same promptness and diligence and follows the same process as non-anonymous Reports. However, in such cases, the inability to confirm or investigate the reported facts may limit the Company's ability to verify the reported issues. Therefore, the Company encourages individuals making Reports to always be available (even anonymously through the web platform) to answer any questions in order to conduct a targeted and accurate investigation.

In the case of a Report made through the web platform in anonymous mode, the system ensures the impossibility of identifying the Reporter. The web platform is not part of the Company's website or intranet network; it is entirely managed by a third-party specialized company. The security system in place does not record or trace any data related to IP addresses, timestamps, or metadata. All data provided by the Reporter or entered into the system for managing the reported case during the investigation process is encrypted and stored on secure servers located within the European Economic Area. The Company's IT Department cannot view or trace any activity on the Reporting web platform.

If the involvement of the Reporter in the investigative process is necessary, efforts will be made to keep the fact that the same person made the Report confidential, and the Reporter will be protected from acts of Retaliation or harm resulting from making a Report.

However, it is likely that the role of the Reporter will emerge and become apparent to Third Parties during the investigation. In such a case, the Reporter has the right to avail themselves of the guarantees outlined in the following paragraph.

## **15. PROHIBITION OF RETALIATORY ACTS**

La Società non tollera atti di Ritorsione, diretti o indiretti, tentati o minacciati posti in essere in ragione della Segnalazione o della divulgazione pubblica (nei limiti previsti dal D.Lgs. 24/2023) e che provoca o può provocare un danno ingiusto, alternativamente:

- to the Reporter;

- to individuals who have assisted the Reporter in the Reporting process (so-called facilitators);
- to individuals within the same Work Context as the Reporter and who have a stable emotional or familial relationship with the Reporter within the fourth degree;
- to coworkers of the Reporter working in the same Work Context and who have a habitual and current relationship with the Reporter.

The Reporter will not suffer any harm or Retaliation, including, for example:

- a) termination, suspension, or equivalent measures;
- b) demotion or failure to promote;
- c) change in job functions, workplace relocation, salary reduction, modification of working hours;
- d) suspension of training or any restriction on access to it;
- e) negative performance evaluations or references;
- f) disciplinary measures or other sanctions, including financial penalties;
- g) coercion, intimidation, harassment, or ostracism;
- h) discrimination or unfavorable treatment;
- i) failure to convert a fixed-term contract into a permanent contract, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) harm, including damage to the person's reputation, especially on social media, or economic or financial prejudice, including loss of economic opportunities and income loss;
- l) inclusion in improper lists based on a formal or informal sectoral or industrial agreement that may prevent the person from finding employment in the sector or industry in the future;
- m) early termination or cancellation of a supply contract for goods and services;
- n) revocation of a license or permit;
- o) request for psychiatric or medical examinations.

The Company will take appropriate disciplinary measures against those responsible for retaliatory actions.

Anyone who believes they are subject to retaliation for making a report is encouraged to report it immediately using any available reporting channel. Any cases of alleged retaliation will be promptly and thoroughly investigated.

In accordance with the same prohibition, the Company will also take appropriate disciplinary measures against whistleblowers who are found, even by first-instance judgment, criminally liable for defamation or false accusations, or against whom civil liability is established for the same reasons, in cases of willful misconduct or gross negligence.

## **16. PROCESSING OF PERSONAL DATA**

The processing of personal data of all parties involved in the reporting process is carried out by the Company in accordance with this Procedure, acting as the data controller under Article 4(7) of Regulation (EU) 2016/679 (hereinafter "GDPR"), in full compliance with the current personal data protection legislation and the privacy procedures adopted by the Company. Personal data that are manifestly not useful for the processing of a specific report are not collected, or if collected accidentally, they are immediately deleted.

The Company has defined its process for managing reports under this Procedure, identifying technical and organizational measures suitable for ensuring a level of security appropriate to the



specific risks arising from the processing, based on a data protection impact assessment, and regulating the relationship with any external parties processing personal data on its behalf in accordance with Article 28 of the GDPR.

The processing of personal data for the purposes of this Procedure is carried out exclusively by personnel expressly authorized to process such data under Articles 29 and 32(4) of the GDPR and Article 2-quaterdecies of Legislative Decree no. 196 of June 30, 2003.

It should be noted that the identity of the reporting person and any other information from which their identity can be directly or indirectly inferred cannot be disclosed, without the express consent of the reporting person, to individuals other than the authorized persons specified in the preceding paragraph.

The Company provides a specific information notice for data subjects in accordance with Articles 13 and 14 of the GDPR, attached to this procedure.