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# Whistle-blowing report management procedure

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## 1. PREAMBLE

Legislative Decree no. 24 of 10 March 2023, (“Decree”) – that implemented Directive (EU) 2019/1937 of the European Parliament and Council, dated 23 October 2019 – regulates the protection of people who report breaches to national or European Union regulatory frameworks that harm public interests or the integrity of the public administration or the private body, that they have gained knowledge of in a public or private working context (so-called **Whistle-blowing**).

**Cereal Docks International S.p.A.** with registered office in Camisano Vicentino (VI), Via Dell’Innovazione 1, registration number with the Vicenza Register of Companies, tax code and VAT number 03392950246, registered with the Vicenza Chamber of Commerce (CC.I.AA.) under REA number VI-321884 (the “**Company**”), has always believed in the need to promote an open company culture based on ethics, transparency and accountability.

For that purpose, it has prepared specific in-house channels where adequately detailed information, referable to Company and/or Third Party personnel, can be reported related to breaches of laws and regulations, of the 231 Organisational Model and the Code of Ethics; thus implementing what is envisaged by the Decree and indications provided by ANAC.

Pursuant to art. 5, paragraph 1, letter e) of the Decree, this Procedure provides information on the channels, procedures and conditions for submitting internal and external whistle-blowing reports so that the Whistle-blower has clear indications on the report subject, content, recipients and transmission methods.

The report management procedure guarantees the confidentiality of the Whistle-blower’s identity from reception and in all subsequent contact.

For anything not specifically indicated in this Procedure, reference should be made to what is set forth in the Decree.

## 2. GLOSSARY

For Procedure purposes, in addition to the expressions and terms defined elsewhere and the definitions in art. 2 of the Decree, the following are intended as:

- **Code of Ethics:** the Code of Ethics adopted by the Company;
- **Decree:** Legislative Decree no. 24 of 10 March 2023;
- **Public Disclosure:** make information on breaches of public domain through the press or by electronic means, in any case by means able to reach a high number of people, in the cases envisaged by art. 15, paragraph 1, of the Decree;
- **Facilitator:** a natural person who assists a whistle-blower in the whistle-blowing process, operating in the same work context and whose assistance must be kept confidential. As an example, the facilitator could be the office colleague of the whistle-blower or of another office who assists confidentially in the whistle-blowing process;
- **Whistle-blowing Report Manager:** subject entrusted management of the reporting channel, pursuant to art. 4, paragraph 2, of the Decree;
- **ANAC Guidelines:** the “Guidelines on the protection of people reporting breaches to Union laws and protection of those who report breaches to national regulatory provisions. Procedures for the submission and management of external reports”, approved by ANAC with Resolution no. 311 of 12 July 2023 and as amended.

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- **Organisational Model 231:** the organisation, management and control model adopted by the Company pursuant to Legislative Decree no. 231 of 8 June 2001;
- **Person Involved:** natural or legal person mentioned in the Internal or External Whistle-blowing Report or in the Public Disclosure as the person the breach is attributed to or as a person implicated in the breach reported or publicly disclosed;
- **Retorsion:** any conduct, deed or omission, even only attempted or threatened, carried out due to the Report, reporting to the legal or accounting authorities or the Public Disclosure and which causes or could, directly or indirectly, cause the whistle-blower or the person submitting the report unfair damage;
- **Whistle-blower:** the natural person submitting the Report or making the Public Disclosure of information on the Breaches acquired in his/her working context;
- **Report or to Report:** the written or oral information, including founded suspicions, on Breaches already committed or not yet committed (but which, based on concrete elements, could be), and on conduct to hide them (e.g. concealment or destruction of proof);
- **Anonymous Report:** whistle-blowing report in which the Whistle-blower's details are not given or cannot be identified in a univocal way or do not correspond to a body or an existing person or do not correspond to the effective whistle-blower;
- **External Report:** the written or oral communication of information on the Breaches, submitted through the external reporting channel activated by the National Anti-corruption Authority (ANAC) pursuant to art. 7 of the Decree;
- **Internal Report:** the written or oral communication of information on the Breaches, submitted through the in-house reporting channel pursuant to art. 4 of the Decree;
- **Qualified Report:** report in which the Whistle-blower provides his/her personal details (name, surname and contact details);
- **Breaches:** the conduct, actions or omissions that damage the public interest or integrity of the public administration or private body pursuant to art. 2, paragraph 1, letter a) of the Decree, as detailed in art. 5.1 of this Procedure, that the Whistle-blower has gained knowledge of in his/her working context.

### 3. RECIPIENTS

Procedure recipients are:

- Company top management, shareholders and members of the corporate bodies, and all subjects with administration, management, control, supervision or Company representation functions,
- employees (including part-time, intermittent, set-term, temporary workers, apprentices, accessory and occasional workers), former employees, interns, volunteers and job candidates as well as – merely as an example – suppliers, consultants, self-employed workers and collaborators doing their jobs in the Company (jointly, the “**Recipients**”) holding information on Breaches.

Recipients also include natural and legal subjects not included in the previous categories but who come under the protection measures envisaged by the Procedure (see. par. 8.2).

### 4. SCOPE AND FIELD OF APPLICATION

This procedure (the “**Procedure**”) defines and describes the Whistle-blowing Report transmission, reception, analysis and management process, as well as that of filing, storing and deleting Reports and documents connected to them.

The Procedure scope of application does not include Reports regarding:

- a) disputes, claims or requests linked to a personal interest of the whistle-blower or of the person who submitted a report to the legal or accounting authority related solely to their individual working or public relationships, or related to their work relationships or public employment with

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- hierarchically superordinate figures;
- b) breaches obligatorily disciplined by European Union or national deeds as indicated in art. 1, par. 2, letter B), of the Decree (on financial services, products and markets, prevention of money-laundering and financing of terrorism, transport safety and environmental protection);
- c) breaches on security and national defence issues.

## 5. WHISTLE-BLOWING REPORT SUBJECT AND CONTENT

### 6. Subject of the report

The Decree is applicable to the Company within the limits envisaged by art. 3, paragraph 2, letter b), first section, for private subjects falling under application of Legislative Decree no. 231 of 8 June 2001, and have adopted the organisation and management models envisaged therein, and who have not reached the average of 50 employees in the last year (art. 2, paragraph 1, letter q), number 3).

Therefore, the subject of Reports can be:

Therefore, Reports may:

a) concern:

- illicit conduct relevant under Legislative Decree no. 231 of June 8, 2001;
- violations of the Organizational Model 231, and be made solely through the internal channel (see par. 6.1.),

b) and concern violations consisting of:

- I. offenses committed in breach of EU or national legislation listed in the Annex to the Decree and of national provisions implementing the EU acts listed in the annex to Directive (EU) 2019/1937, related to the following sectors: public procurement, services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance, transport safety, environmental protection, radiological protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, privacy and personal data protection, and network and information system security;
- II. acts or omissions harming the financial interests of the European Union (Article 325 of the TFEU combating fraud and illegal activities harming the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations, and opinions;
- III. acts or omissions concerning the internal market, which jeopardize the free movement of goods, persons, services, and capital (Article 26, paragraph 2, of the TFEU); and
- IV. acts or behaviors that undermine the purpose or objectives of EU provisions in the sectors indicated in the preceding points,

and made through the internal channel (see par. 6.1), or through the external channel (see par. 7.), or through public disclosures (see par. 7.2.), or through whistleblowing.

The Report can be submitted under the following conditions:

- when you have information, including founded suspicion, concerning Breaches committed or that, based on concrete elements, could be committed, and concerning conduct to hide those Breaches; the information/allegations contained in the Report must include enough detail, even abstractly, to bring out circumstances and precise, concordant facts, related to certain contexts, and enable identification of elements useful to assess whether the Report itself is founded,

and

- that information was learnt, or suspicion arose, in the working environment.

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Reports regarding solely the following cannot be considered:

- disputes, claims or requests linked to a personal interest of the Whistle-blower;
- single working or collaboration relations of the Whistle-blower with the Company, or with hierarchically superordinate figures;
- aspects of the private life of the person reported, with no direct or indirect link with the company and/or professional activity.

Moreover, the following Report types are not permitted:

- specious, defamatory, libellous or aimed solely at damaging the person reported;
- related to breaches that the Whistle-blower knows are not founded.

## 7. Content of the report

Under penalty of not being admissible, the report must contain:

1. identification details of the Whistle-blower [except for indications related to Anonymous Reports] and an address for updates to be sent to;
2. the clear, complete, detailed description of facts being Reported;
3. the time and place where the facts in the Report occurred and then a description of the facts being Reported specifying details related to circumstantial information and where available how knowledge of the facts being Reported was acquired;
4. general details and other elements enabling identification of the subject/s deemed responsible for the facts reported;
5. indication of any other subjects who could report on the facts being reported;
6. indication of any documents that could confirm that those facts are grounded;
7. any other information that could provide useful feedback on the existence of the facts reported.

Should the Report Manager not consider the Report sufficiently complete and detailed, he/she could ask the Whistle-blower for more details on the fact reported.

## 8. Anonymous Report

The Company reserves the right to only consider Anonymous Reports, in order to start analysis and investigations to ascertain what is reported, if they submit precise, concordant, suitably detailed information, supported by suitable documents. In any case, the measures to protect and safeguard the Whistle-blower only apply if the latter is then identified and has suffered retorsion.

## 9. INTERNAL REPORTS

### 10. In-house whistle-blowing channel

In order to follow-up on internal Reports received, the Company has adopted a computer platform supplied by an external software house, accessible on-line from

<https://cd.signaethic.it/signaethic/home>

(the “Platform”).

The Platform enables transmission, also anonymously, of both your own Whistle-blowing Report and one received from a third party, after acknowledgement of the privacy policy notice published on the Privacy Policy page of the Company.

This Procedure is published on the Company website, on the Company employee portal and on company notice-boards.

After entering the information, the Whistle-blower must take note of the code that provides univocal

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identification of the Report and the password produced automatically by the Platform that enables following the Report processing status, guaranteeing confidentiality and anonymity.

Whistle-blowing Reports may also be transmitted orally:

- through the voice-messaging system, to the number indicated in the Company website section dedicated to whistle-blowing;
- in a direct meeting with the Report Manager, with a Whistle-blower request to be made by phone to the Report Manager number (see 6.2). In that case, with prior Whistle-blower consent, the conversation is recorded by the operator on a device suited to storage and listening or in minutes that the Whistle-blower can check, rectify and confirm by signing them.

With oral Whistle-blowing Reports the Manager will open the Report on the Platform if the Whistle-blower does not do so. The Platform will generate a code that will be notified, if possible, to the Whistle-blower to enable him/her to redeem the Whistle-blowing Report access credentials.

Recipients of this Procedure who gain knowledge of information on Breaches are obliged to submit a Report through the in-house Whistle-blowing channels described above.

The Report Manager is the only party responsible for the management process.

If the Internal Report is submitted to a recipient who is not the Whistle-blowing Report Manager, it is transmitted to the competent party within 7 days, notifying the Whistle-blower (if known) of that transmission at the same time through the channels indicated above and guaranteeing absolute confidentiality. In that case, for the regulations envisaged by the Decree to be applicable, the whistle-blowing report must be immediately and easily attributable to whistle-blowing (considering, for example that the Whistle-blower has specifically declared that he/she wants to benefit from whistle-blowing protection or that that wish can be deduced from the report).

Without prejudice to the right of the Company Supervisory Body to conduct anonymous inquiries on the facts and circumstances of importance for the 231 Organisational Model.

## **11. Whistle-blowing Report Manager**

Management of the whistle-blowing channels is assigned to the Report Manager, an independent external party specifically trained for whistle-blowing purposes and who adopts technical and organisational measures that can guarantee compliance with the confidentiality and secrecy required by the appointment, indicated on the website and communicated through the Company Employee portal.

Should the Report Manager have a conflict of interest over a specific Whistle-blowing Report (as, for example, Person Involved or Person Reported), a direct meeting with the Supervisory Body can be requested, at the contact details indicated on the website page and communicated through the Company Employee portal.

## **12. Recording the Report**

All Whistle-blowing Reports, regardless of how they are received, are recorded in the Platform which is the summary repository of the essential data in the Reports and of their (tracked) management and guarantees storage of all documents attached, as well as those produced or acquired during the investigation.

Consultation of information on the Platform is limited to the personnel of the department involved in activities supporting the Report Manager for this Procedure, qualified with specific functional profiles for access to the system, tracked through logs.

If needed related to the complexity of the specific Report, members of the various Company departments as well as third party professionals, possibly involved by the Report Manager in the investigation stage, may be given access to the Platform directly, through a specific institutional profile; to solely view documents shared by the Report Manager, without prejudice to the confidentiality obligations of the Whistle-blower, the Facilitator and any other Person Involved.

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The Whistle-blower may access the Report registered on the Platform using the access credentials (whistle-blowing report number and password), check its status and, if needed, add to it.

### 13. Whistle-blowing report management process

The Report management process is divided into four main stages:

- RECEPTION OF THE REPORT AND PRE-INVESTIGATION
- INVESTIGATION
- REPORTING
- MONITORING

#### ➤ **RECEPTION OF THE REPORT AND PRE-INVESTIGATION**

Having received the Report, the Report Manager:

- within 7 days of the Report reception date, issues a reception notice in the Platform to the Whistle-blower;
- if the report is through a voice message, within 7 days of the Report reception date, issues the code to redeem the Platform access credentials to the Whistle-blower at the contact details indicated by the latter (without prejudice to the confidentiality obligations envisaged by the Procedure also for the Whistle-blower and on the latter's responsibilities in any breach);
- with a meeting request, will fix it for within 15 days from receiving the Report;
- maintains contact with the Whistle-blower who can be asked, if needed, for clarifications or additions, even of documents;
- if the Report is relevant for Organisational Model 231 purposes, promptly notifies the Supervisory Body, operating with it to manage the investigation;
- should the Report concern issues related to accounting data, notifies, if there is one, the control body (Board of Statutory Auditors or Sole Auditor), being able to operate with the latter to manage the investigation activities;
- conducts a preliminary audit of the subjective and objective assumptions envisaged by the law related to facts reported, therefore that (i) the Whistle-blower is allowed to submit the Report and that (ii) the Report subject is covered by the regulatory framework of reference and the presence of previous Reports/investigations for the same purpose,

(hereinafter, "**Pre-investigation**").

After the Pre-investigation:

- a) files the Report – recording reasons in the Platform - when it is manifestly unfounded due to absence of factual elements referable to the breaches classified, or too generic (hence not enabling understanding of the facts) and/or without the minimum elements to be able to conduct any assessment, or with only the production of documents and no Report of illegal conduct; or, otherwise,
- b) continues the investigation if the Report has a certain amount of credibility.

#### ➤ **INVESTIGATION**

The Report Manager conducts or coordinates the investigations needed in order to:

- continue, within the limits of tools available to the Report Manager, with assessment and audits to ascertain that the Report is reasonably founded;
- rebuild the management and decision-making processes followed based on the documents and evidence made available;
- provide any indications on adoption of corrective actions needed.

During the investigation, the Report Manager:

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- may ask the Whistle-blower for clarifications or additions, even of documents;
- acquires the information elements needed from units involved, involving the competent Company departments, which are obliged to collaborate, and using, if deemed opportune, external advisers.
- can acquire information from the People Involved in the Report, who also have the right to ask to be heard or to produce written comments or documents.

The investigation complies with the following principles:

- measures needed to block identification of the Whistle-blower and the People Involved are adopted;
- the audits are conducted by people attributed the preparation needed and activities are traced and filed correctly;
- all the subjects involved in the assessment keep the information received confidential, unless established otherwise by law;
- audits conducted guarantee adoption of suitable measures for the collection, use, disclosure and storage of personal information and ensure the needs of the enquiry are balanced with those protecting privacy;
- suitable measures for managing any conflicts of interest are guaranteed if the Report concerns the receiving party.

Both if the Report is filed in the Pre-investigation stage and if the Report has been investigated, the Report Manager provides the Whistle-blower with findings through the Platform or another Whistle-blower address, within three months of the date of the receipt notice, or – without that notice – within three months of expiry of the term of seven days of the Report being submitted.

In particular, the Report Manager can inform the Whistle-blower:

- that the Report has been filed, motivating the grounds - on the Platform too -;
- about the assessment of the Report being founded and transmission to the competent company authorities;
- about the activity performed until that moment and/or the activity to be performed (interlocutory acknowledgement; for example if extra inquiries are needed). When the investigation is over (see next stage), the Report Manager communicates the final result (filing or assessment that the Report is founded) to the Whistle-blower.

### ➤ **REPORTING**

At the end of each investigation activity, results are communicated by the Report Manager to the Chair of the Company's Board of Directors and to the Supervisory Body for Reports concerning Organisational Model 231.

The Report Manager provides:

- the Company's Supervisory Body with a report summing up all the Reports relating to Organisational Model 231 every six months,
- the control body (Board of Statutory Auditors or Single Auditor), if there is one, with a summary report of all the Reports concerning accounting data issues, received in the period, highlighting the state of progress and results of investigations concluded, and those for which closure is proposed, every six months.

The Reports closed, where evidently unfounded, if not anonymous, are transmitted to Company Management, to the Chair of the Board of Directors, so that he/she can assess with the other competent company structures whether the Report was only submitted in order to damage the reputation or damage or in any case prejudice the Person Reported and/or the Company, in order to take any opportune initiative, even disciplinary, against the Whistle-blower.

### ➤ **MONITORING**

Should analysis of the areas and processes examined show a need to make recommendations to adopt suitable actions, it is the responsibility of the managers of Company departments/processes being checked

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to define a corrective action plan to remove the critical issues detected and guarantee within times they themselves establish, notifying the Report Manager who has the exclusive task of monitoring the progress of corrective actions.

#### **14. Processing the personal data and retention**

All processing of personal data is performed respecting privacy regulations pursuant to Regulation (EU) 2016/679 (GDPR), Legislative Decree no. 196 of 30 June 2003 (Privacy Code) and article 13 of the Decree. The Company provides the data subjects with information on the processing of personal data pursuant arts. 13 and 14 GDPR through publication of a specific document on the Privacy Policy page of the company website.

The Company has conducted an assessment on the processing impact envisaged for the protection of personal data (Data Protection Impact Assessment) pursuant to art. 35 of the GDPR; it describes and assesses the risks for the rights and freedoms of natural persons, identifying the measures for handling them.

Internal Whistle-blowing Reports and the relative documents, performed through the Platform, are stored in the Platform itself.

Any minutes of Reports submitted orally are stored in a specific protected area.

Personal data that are manifestly not useful for processing a specific Report are not collected or, if accidentally collected, are promptly erased, where possible (Reports entered in the Platform cannot be modified).

Reports and their relative documents are stored for the time needed to process the Report; however no longer than five years from the date the final result of the report procedure is notified, in compliance with confidentiality obligations pursuant to article 12 of the Decree.

#### **15. EXTERNAL REPORTS AND PUBLIC DISCLOSURES**

##### **16. Relationship between internal channel, external channel, and public disclosure**

The Reporter must prioritize making an Internal Report, first using the internal channel indicated in the preceding paragraph 6.1.

##### **17. External channel and public disclosure**

Report, and under the conditions specified below, may the Reporter make an External Report through the external channel and resort to Public Disclosure, while still having the option to report to the judicial authority. Concerning Reports concerning Violations of the legislation mentioned in the preceding paragraph 5.1, b), in the event that:

- the reporting channel has not been activated or is not in accordance with what is provided in Article 4 of the Decree, or
- the Internal Report made did not yield results, or
- the Reporter has reasonable grounds to believe that if they were to make an internal report, it would not be followed up or would result in retaliation, or
- the Reporter has reasonable grounds to believe that the violation may constitute an imminent or evident danger to the public interest,

the Reporter may make an External Report through the external reporting channel activated by the National Anti-Corruption Authority (ANAC) as per Article 7 of the Decree (see ANAC Guidelines). Reporters may, in cases outlined in Article 15 of the Decree, make a Public Disclosure.

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The use of External Reports and Public Disclosures, in the absence of the specified requirements, results in the expiration of protection measures provided for the Reporters; they may lead to disciplinary, criminal, civil, and administrative liability.

## 18. GUARANTEES AND PROTECTION

Sundry forms of protection are envisaged for the Whistle-blower and the other parties referable to the latter (e.g. the Facilitator), aimed at encouraging workers to report, when deemed to exist, any Breaches committed in the Company or, in any case, by subjects identified by the Decree.

### 19. Confidentiality obligation

The Whistle-blowing Report Manager and any other subjects involved in managing the Report are obliged to keep the Whistle-blower, Facilitator identity confidential along with that of other Persons Involved.

In order to ensure that confidentiality is respected, the Decree envisages that:

- during the criminal proceedings, the Whistle-blower identity is kept secret in ways and limits envisaged by article 329 Italian criminal proceedings code;
- during proceedings held before the Court of Auditors, the whistle-blower's identity cannot be revealed until the investigation stage is over;
- during disciplinary proceedings, revealing the identity of the whistle-blower is subject to strict limits and is, however, subordinate to the specific consent of the Whistle-blower itself.

### 20. Protection measures

The Whistle-blower has the right to protection measures (the "**Protection Measures**") if (i) at the time of the Report he/she has a founded reason to believe that the Breach information reported is true and that the Decree applies and (ii) followed the procedures established by the Decree.

Reports founded on simple allegations, gossip, revenge against a colleague and similar cannot be protected.

The personal and specific motives that induced people to submit a Report are not relevant.

Whistle-blowers may not suffer any Retorsion.

As an example, Retorsion is:

- dismissal, suspension or equivalent measures;
- being demoted or not promoted;
- adoption of disciplinary measures or other sanction, even monetary;
- discrimination or, in any case, adverse treatment;
- early conclusion or cancellation of supply contracts for goods or services.

The Protection Measures also apply to:

- Facilitators;
- people belonging to the same work environment as the whistle-blower who are linked to the latter by a stable emotional bond or relationship within the fourth degree;
- work colleagues of the whistle-blower working in the same context and who have a customary, on-going relationship with that person;
- bodies owned by the whistle-blower or for which the same people work, and bodies operating in the same work environment as the aforementioned people.

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## 21. Limit of Whistle-blower liability

Further protection acknowledged for the Whistle-blower is the limit to his/her criminal, civil and administrative liability related to the issue revealed and the circulation of certain information (e.g., what is covered by official secrecy pursuant to art. 326 Italian criminal code or professional secrecy pursuant to art. 622 Italian criminal code), which would otherwise subject him/her to those liabilities.

Those liability limits only apply if:

- at the time of disclosure or circulation there are founded reasons to consider that the information is needed to prove that the breach has occurred;
- the Whistle-blowing Report is submitted respecting the conditions envisaged by the Decree in order to benefit from protection against retorsion (founded motives for believing that the facts reported are true, compliance with the reporting procedure envisaged by the Decree).

If the aforementioned conditions do not apply, the Whistle-blower may not invoke any liability limits.

## 22. LIABILITY OF THE WHISTLEBLOWER

The criminal and disciplinary liability of the Whistle-blower remains unaffected with a libellous or defamatory report pursuant to the Italian Criminal Code and art. 2043 of the Italian Civil Code.

If the criminal liability of the Whistle-blower is ascertained, even with a first degree sentence, for the offences of defamation or libel or his/her civil liability (in cases of wilful misconduct or gross negligence), the Whistle-blower receives a disciplinary sanction from the Company, plus, in some cases, a monetary administrative fine imposed by ANAC of between €500 and €2,500. In those cases, he/she may also not benefit from Protection Measures.

Also without prejudice to the criminal and any other civil, administrative and disciplinary liability of the Whistle-blower related to how the information was acquired (considering, for example, illegal access to a computer system, where punishment is not excluded by the Decree).

The following are also sources of Whistle-blower liability in disciplinary proceedings and in other competent seats, any sources of whistle-blowing reporting procedure abuse, such as manifestly unfounded Reports and/or performed solely to damage the party reported or other subjects, and any improper use or intentional manipulation of the procedure itself.

## 23. CONSEQUENCES

The following constitute disciplinary illegality that can be sanctioned with measures envisaged by the disciplinary system adopted by the Company under Organisational Model 231, and should be referred to:

- (a) breach of Whistle-blower protection measures;
- (b) the illegalities set forth in art. 21, paragraph 1, of the Decree.

With the legal requirements, the Company may notify the facts Reported to the competent authorities.

## 24. ENTRY INTO FORCE AND AMENDMENTS

This Procedure, in rev.00, will come into force on 17 December 2023. When it comes into force all provisions previously adopted on the same issue, communicated in any way, must be considered abrogated because incompatible or different, as they have been replaced by these ones.

The Company will perform the advertising needed and make this Procedure available to each employee.

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All employees may propose, when deemed necessary, motivated additions to this Procedure. The proposals will be examined by Company Top Management. However, this Procedure is reviewed periodically.