



PROCEDURE

Protection of persons who report breaches of Union law and violations of national laws, which come to their attention in a work context

("whistleblowing")

Legislative Decree 24/2023

**Organisational model
(legislative decree 231/01 and subsequent amendments)**

GENERAL PART

**Protection of persons who report breaches of Union law and violations of national laws,
which come to their attention in a work context
(“whistleblowing”)**

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1. What is the whistleblowing

The term 'whistleblower' refers to an employee or collaborator of an administration or a company or even other persons (e.g. employee of a supplier, shareholders, partners, etc.), who reports violations of national or European Union regulations that harm the public interest or the integrity of the public administration or private entity, which have come to their attention in a work context. Reporting ("whistleblowing"), in the intentions of the legislator is a manifestation of civic sense through which the whistleblower contributes to the emergence and prevention of risks and situations prejudicial to the body to which he or she belongs¹.

Disclosures or whistleblowing may be of various kinds: violation of a law or regulation, threat to a public interest as in the case of corruption and fraud, serious and specific situations of danger to public health and safety, etc.

The primary purpose of the report is therefore to bring to the attention of the persons identified the possible risks of irregularities that have come to their attention.

Whistleblowing is therefore an important instrument of prevention.

The justification for whistleblowing can therefore generally be found in the possible increased control of corruption and abuse of power and can contribute to promoting responsibility and ethics in organisations and society or entities.

Within this framework, the issue of the protection of the whistleblower, on the one hand, and the verification of the truth of the information, on the other hand, arises.

Therefore, a balance is needed between protecting whistleblowers and safeguarding companies or entities from misuse of the tool, in order to minimise the risk of reputational damage.

In any case, it is necessary that the whistleblower and any other persons involved in various ways, pending the handling of the case, be guaranteed the utmost confidentiality and protection of their personal data.

It is equally indispensable for the structure to set up an organisational system and procedures that can guarantee compliance with the provisions of the legislation, or to update the existing ones.

2. Legislation – In general

The matter, which since 2012 was already regulated in the public sector for administrations and equivalent bodies (Art. 54 bis Legislative Decree 165/2001 on public employment) was further regulated, also for the private sector, by Law 179/2017, in force since 29 December 2017.

However, for the private sector, the protection of whistleblowing was limited to entities that had adopted the organizational model pursuant to Legislative Decree 231/2001.

With an amendment to Article 6 of Legislative Decree no. 231/2001. 231/2001, in fact, it was established that the organizational models would have to provide for apical persons (persons who 'hold functions of representation, administration or management of the entity or of one of its organizational units with financial and functional autonomy', or who exercise, even de facto, the management and control of the same) and subordinates (persons subject to the management or supervision of the apical persons) to submit, in order to protect the integrity of the entity, 'circumstantiated reports of unlawful conduct' relevant under the legislation pursuant to Legislative Decree no. 231/2001 cited above, 'based on the fact that the reports are based on the fact that the entity has not been subject to the management or supervision of the apical persons'. 231/2001 cited above, "based on precise and concordant factual elements", or "of violations of the organization and management model of the entity" of which they have become aware by reason of the functions performed.

In addition, the models had to provide for internal reporting channels, the prohibition of retaliation and the disciplinary system.

¹ Per la relativa definizione v. più avanti.

¹ See below for the relevant definition.

Since the aforementioned legislation referred exclusively to the unlawful conduct relevant to the predicate offences, offences that were not covered by the provisions of Legislative Decree No. 231 were excluded from the regulation.

Legislative Decree No. 24 of 10 March 2023 transposes in Italy Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

The legislation includes many novelties in the provision of obliged parties, the definition of whistleblowers, the protections and the reporting modalities.

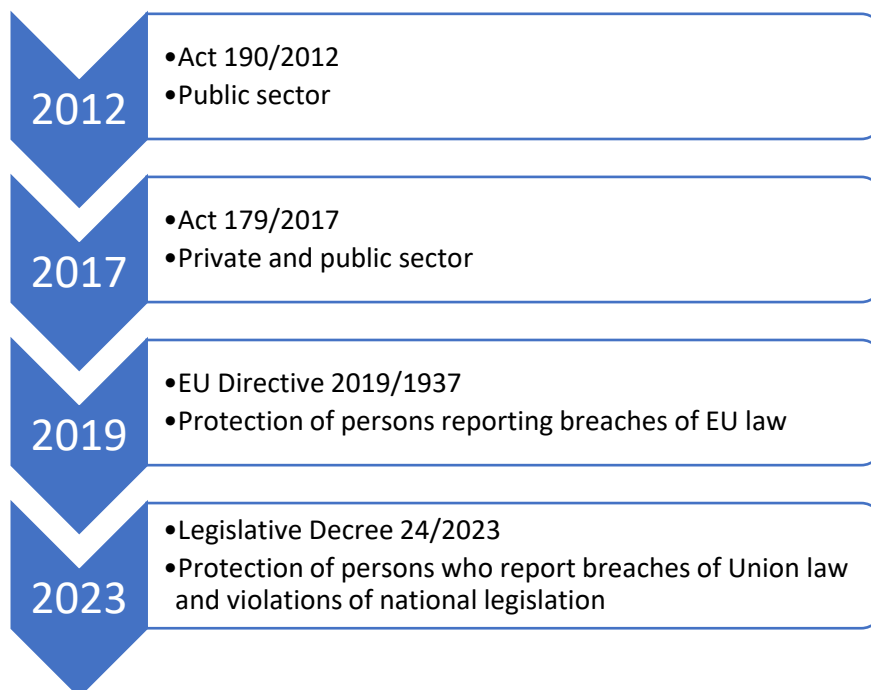
The scope of subjects has been extended (also for companies and entities with at least 50 employees and not only for public bodies and entities that have adopted a 231 model)

Those who adopt an organizational model are required to comply with the procedure even if they have fewer than 50 employees, by supplementing the model.

Main changes, as mentioned:

- the extension of the range of recipients of the obligations;
- the extension of the subjects who may report offences (in addition to employees, also collaborators, trainees, volunteers, self-employed workers, contractors and suppliers)
- the extension of potentially unlawful conduct deemed worthy of reporting;
- the integration of the classic reporting channel (internal to the entities) with an external reporting channel entrusted to the Anti-Corruption Authority (ANAC);
- strengthening the protection of whistleblowers with rules and guarantees to prevent them from being discouraged from reporting for fear of the consequences or from being penalized if they have reported violations

Outline of successive legal provisions



¹ See below for the relevant definition.

Legislative Decree 24/2023 – Scope

The legislation concerns

Public Sector

Public administrations, independent administrative authorities, public economic entities, public service concessionaires, publicly controlled and in-house companies

Private Sector

Subjects have employed an average of at least 50 employees with permanent or fixed-term employment contracts in the last year;

Persons falling within the scope of the Union acts referred to in Parts I.B and II of the Annex, even if they have not reached an average of 50 employees in the last year (financial services, money laundering prevention, terrorism, transport safety, environmental protection).

Different entities with an organizational and management model 231, even if they have not reached the average of 50 employees in the last year (in this case, if they have less than 50 employees, the scope of the reports is limited).

4. Legislative Decree 24/2023 - Terms

- Deadlines are set for the adjustment and establishment of the reporting channel depending on the type of entity and the number of employees:
- For those who were previously required to adopt the procedure, the previous rules continue to apply (Art. 54 bis Legislative Decree 165/2001 and Art. 6 Legislative Decree 231/2001) until the adoption of the new procedure and in any case
- until 15 July 2023 for the public sector and private entities with at least 250 employees
- until 17 December 2023 for companies with up to 249 employees.

5. Legislative Decree 24/2023 - Definitions

For your convenience, below is a table with the main definitions arising from the current provision (Art. 2 of Legislative Decree 24/2023)

Addressees of the new private law	See paragraph Dlgs. 24/2003 - Subject Matter".
Violations	<ul style="list-style-type: none">- administrative, accounting, civil or criminal offences- offences concerning breaches of European legislation on public procurement, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, protection of privacy and personal data protection, network and information system security; breaches of competition and state aid legislation- acts or omissions affecting the internal market (e.g. competition, state aid)- unlawful conduct relevant under Legislative Decree no. 231/2001 ("predicate offences") and violations of the relevant organisation and management models
Information on violations	Information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organisation with which the reporting person or the person making the complaint to the judicial or accounting authorities has a legal relationship in the context of employment, as well as elements concerning conduct aimed at concealing such violations
Reporting	The written or oral communication of information on violations

¹ See below for the relevant definition.

Internal reporting	The written or oral communication of information on breaches, submitted through the internal reporting channel
External reporting	The written or oral communication of information on breaches submitted through the external reporting channel (ANAC)
Public disclosure or public dissemination	Placing information about violations in the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people
Whistleblower or reporting person	The natural person who makes the report or public disclosure of information about violations acquired within his/her work context
Facilitator	A natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance is to be kept confidential
Work context	The work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3(3) or (4) of Legislative Decree 24/2023 [employees, collaborators, partners, shareholders, trainees, volunteers, freelancers, even during the probationary period and even if the relationship has ended], through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he/she could risk retaliation in the event of a report or public disclosure or a complaint to the judicial or accounting authorities
Person involved	The natural or legal person named in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation.
Retaliation	Any conduct, act or omission, even if only attempted or threatened, committed by reason of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause to the reporting person or to the person making the complaint, directly or indirectly, unjust damage
Follow-up	The action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken
Retaliation	Communication to the reporting person of information concerning the follow-up given or intended to be given to the report

6. Purpose of the document

The purpose of this section of the model is to protect individuals (whistleblowers) who, having become aware of unlawful conduct by reason of their working environment, allow them to exercise their right recognised by European and internal provisions, while guaranteeing the confidentiality of their identity and the protection of the personal data provided.

The objective pursued is to provide such persons with the tools so that they are put in a position to independently proceed to report offences of which they have become aware by reason of their relationship with the entity. And in any case in the aforementioned work context.

In addition, as required by Legislative Decree 24/2023, specific sanctions must be provided for in order to ensure the proper implementation of the procedure, within the framework of the model.

Therefore, the section provides, again in relation to the provisions of the aforementioned Legislative Decree no. 24/2023, operational indications on how to identify the internal channel, proceed with the report, then

¹ See below for the relevant definition.

information on the subject, contents, addressees, methods and documents to be used for the transmission of reports, as well as the forms of protection afforded to the reporter and other persons by our system.

The adoption of this supplement to the Model is intended to:

- clarify the principles underlying the institution of whistleblowing;
- define the scope of the context;
- define the internal whistleblowing channel
- specify the procedures for handling whistleblowing, through a well-defined procedural process;
- authorize one or more persons to handle whistleblowing reports, in compliance with the obligations of confidentiality and protection of personal data
- define a training course for such persons
- represent the procedures adopted by the company/body to protect the confidentiality of the identity of the person making the report, the content of the report and the identity of any other persons involved in the process
- define the requirements for the protection of personal data provided under the procedure
- define the arrangements for general information on the procedure adopted
- regulate any sanctions applicable in the event of violation of the provisions.

This procedure takes into account the ANAC Guidelines, issued pursuant to Article 10 of Legislative Decree 24/2023.

7. Context analysis

This document applies to the reporting of violations, as defined above, within the work context.

The company/entity

- has at least 50 employees and has adopted the organizational model 231

In this case, the violations are understood to refer to the violations provided for in Legislative Decree 24/2023 (see definitions) including those relating to the organizational model. Violations relating to the organizational model, however, should only be reported through internal channels.

Note: for the purposes of calculating the average number of employees, reference was made to the average number of employees (INPS data processing) as at 31/12 of the calendar year preceding the current one, as contained in the Chamber of Commerce's records (see ANAC Guidelines).

8. Scope of reporting

As provided for in the legislation, the procedures will apply first of all to reports of offences falling within the predicate offences of Legislative Decree No. 231/2001.

In addition, it covers any further violations, if not excluded, provided for by the aforementioned legislation (see section 5 above: Definitions).

The procedure does not apply, inter alia, to disputes or reports concerning individual working relationships, or concerning relations with one's superiors (Art. 1 of Legislative Decree 24/2023), therefore, purely by way of example, it does not cover issues concerning the operation of working relations, e.g. non-payment, recognition of levels, company organization, working hours, etc.

Criminal law and trade union protections remain unaffected.

Reports of violations are also excluded

- that do not harm the public interest
- outside the work context, as defined above.

¹ See below for the relevant definition.

In essence, irregularities in the management or organization of the activity (without prejudice to the implementation of the organizational model) are no longer included among reportable violations.

9. Defining the internal reporting channel

Suedwolle Group Italia SpA, part of the Suedwolle Group takes its responsibilities very seriously, particularly with regard to human rights and environmental aspects. In order to implement the Whistleblower Protection Act, the company has implemented the following measures as part of the whistleblowing procedure.

Employees, suppliers, representatives, and subcontractors (hereinafter jointly referred to as "business partners") may report violations of the Suedwolle Group Code of Conduct at compliance@suedwollgroup.com.

All of our business partners will be informed of the wrongdoing reporting procedure and its confidential nature. In addition to the above contact option, Suedwolle Group and consequently Suedwolle Group Italia SpA has appointed an external manager for the handling of wrongful reports.

The office can be reached as follows:

Baker Tilly Rechtsanwaltsgesellschaft mbH

Nymphenburger Str. 3b

80335 München

Germany

Telephone: +49 89 55066-525

E-Mail: ombudsservice.swg@bakertilly.de

The reasons for this choice are as follows:

Reports:

- e-mail: ombudsservice.swg@bakertilly.de

- via telephone: **49 89 55066-525**

-

Baker Tilly Rechtsanwaltsgesellschaft mbH

Nymphenburger Str. 3b

80335 München

Germany

All reports to the Office are covered by current legislation regarding confidentiality and anonymity of the reporter (identity is not disclosed).

Reports concern any illegal behavior that has a business connection to the Suedwolle Group or does not comply with internal company guidelines. However, this must not include allegations against the judgment. In case of doubt, the Office named above is available to discuss what falls within the scope of the report.

The German external manager is bound by client confidentiality, thus ensuring that anonymous reports can be made. In addition, the group-wide goal is to minimize the different reporting channels for the Suedwolle Group's European subsidiaries through an external manager-lawyer

The following additional methods are also provided:

- oral communication (including voice messaging) by contacting the following telephone number: **49 89 55066-525**

- at the request of the reporting person, by means of a face-to-face meeting with the person authorized to handle reports, set within a reasonable period of time

The main security measures, which guard the channel are shown in Annex 1. These measures ensure the confidentiality of the identity of the reporting person, the person involved and the person otherwise mentioned in the report, as well as the content of the report and related documentation.

As required by legislation (Article 4 of Legislative Decree 24/2023), the most nationally representative trade unions were heard before activation. This fulfillment took place in the following ways:

¹ See below for the relevant definition.

X informational with communication: departmental meetings, e-mail, uploading procedure and information Inaz employee portal, shortly uploading material on the website www.suedwollgroup.com/swgi

ANNEX 1: DESCRIPTION OF CHANNELS AND SECURITY MEASURES

ANNEX 2: communication to trade unions

10. Whistleblowing process

10.1. Content of the report

The whistleblower must provide all useful elements so that the recipient(s) can proceed with the checks and investigations to ascertain whether the facts reported are well-founded. It is therefore necessary for the report to be as circumstantial as possible in order to enable the persons responsible for receiving and handling reports to deliberate on the facts.

By way of example and guidance only, and without any obligation to use it, a form is made available, which contains the necessary information (Annex 3).

In particular, the information required is as follows:

- description of the unlawful conduct
- identity of the person making the report, with an indication of the qualification/function/role performed
- clear and complete description of the facts being reported
- if known, the circumstances of time and place in which the facts were committed
- if known, the particulars or other elements that would make it possible to identify the person who carried out the reported facts
- any further persons who may report on the facts that are the subject of the report
- any further documents that may confirm the validity of such facts
- any further information that may provide useful feedback on the existence of the reported facts

Where a report is submitted in written form and not in computerized form, it is advisable for the person concerned to clearly indicate in the subject line of the report that it is a report falling within the scope of the rules in question (e.g. by indicating on the envelope or in the subject line "Whistleblowing").

10.2 Subject of the report

The subject of the report is the unlawful conduct of which the whistleblower has become aware in the context of his/her work, as specified in the Definitions (para. 2).

These must therefore be facts resulting from elements that are in some way verifiable. Reports based on mere suspicions or rumours are not taken into account.

The unlawful conduct that is the subject of reports deserving of protection includes not only the entire range of predicate offences under Legislative Decree No. 231/2001, but also unlawful conduct that may have an impact on the business, regardless of its criminal relevance, and therefore highlights a malfunctioning of the business activities within the organizational model.

10.3. Report Management

It is considered that the person within the company or entity who can best take on the functions of managing reports is

Baker Tilly Rechtsanwaltsgesellschaft mbH
Nymphenburger Str. 3b
80335 München

Germany

Telephone: +49 89 55066-525

E-Mail: ombudsservice.swg@bakertilly.de

The managing entity shall be expressly trained on the contents of the legislation and the procedures required for its management and reporting.

The entity shall provide generalized information on the channel activated and on the relevant procedures.

Internal reports submitted to a person other than the one indicated shall be forwarded, within seven days of receipt, to the competent person, with simultaneous notification of transmission to the reporting person.

As part of the management of the internal reporting channel, the external person or entity entrusted with the management of the channel shall perform the following activities:

- (a) issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt. This notice will preferably be sent to the address indicated by the reporting person in the report
- (b) maintain contact with the person who issued the alert and may ask the latter for additional information if necessary
- (c) diligently follow up the reports received
- (d) acknowledge the report within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the period of seven days from the submission of the report; acknowledgement must also be given if the report is not followed up or if the report is closed
- (e) make available clear information on the channel, procedures and prerequisites for making internal reports, and on the channel, procedures and prerequisites for making external reports.

The information shall be displayed and made easily visible in the workplace, as well as accessible to persons who, although not frequenting the workplace, have a legal relationship relevant for the purposes of the legislation (e.g. e-mail communications).

Information on the channel and management is also included in a dedicated section of the aforementioned site.

10.4 Anonymous reports

Reports from which the identity of the reporter cannot be established are considered anonymous.

Where anonymous reports are received through internal channels, they shall be treated as ordinary reports to be dealt with in accordance with the criteria set out in this procedure, to the extent applicable, provided that the reports are substantiated.

In the case of anonymous reports, reports to judicial or accounting authorities or public disclosures, if the reporting person is subsequently identified and retaliated against, the protection measures for retaliation apply.

10.5 Checking the merits of the report

The manager is entrusted with the task of carrying out a full assessment of the merits of the circumstances represented by the whistleblower in the report in compliance with the principles of impartiality and confidentiality.

Once the admissibility of the report has been assessed, as whistleblowing, the persons entrusted with the management of the whistleblowing channel initiate the internal investigation of the facts or conduct reported in order to assess the existence thereof.

¹ See below for the relevant definition.

The person concerned may, or at his request, must be heard, possibly also by submitting written observations and documents.

Upon completion of the investigation, they shall provide feedback on the report within the prescribed time limits, giving an account of the measures planned or taken or to be taken to follow up the report and the reasons for the choice made.

Acknowledgement shall also be provided in the following cases

- non-existence of the prerequisites
- manifest groundlessness due to the absence of factual elements capable of justifying investigation
- ascertained generic content of the report of offence such as not to allow comprehension of the facts, or report of offence accompanied by inappropriate or irrelevant documentation.

Where the report is not adequately substantiated, the manager may request additional information from the whistleblower through the dedicated channel, or even in person, if the whistleblower has requested a direct meeting. The request for supplementary information suspends the deadline for reply until the production or communication of what has been requested or until the deadline has expired.

10.6 Protection of whistleblower

The identity of the whistleblower is protected both at the stage of acquiring the report and in any context subsequent to the report, except in cases where the identity must be revealed by law (e.g. criminal, tax or administrative investigations, inspections by control bodies, etc.).

If the dispute is based, in whole or in part, on the report and knowledge of the reporter's identity is indispensable for the accused's defense, the report may only be used if the reporter has expressly consented to the disclosure of his identity. In this case, the necessary consent will be sought and obtained.

All persons receiving or involved in the handling of the report are required to protect the confidentiality of the identity of the reporter.

The identity of the persons involved and of the persons mentioned in the report is protected until the conclusion of the proceedings initiated on account of the report, subject to the same guarantees provided for in favour of the reporter. For the principle of minimization, the data of persons not related to the report will be deleted.

No form of retaliation or discriminatory measure is allowed or tolerated against the person making a report (or other protected persons: e.g. facilitator, family members, etc.), and the protective measures set out in Articles 16/20 of Legislative Decree 24/2023 apply.

The protections are granted if the whistleblower, at the time of the report, the report to the judicial or accounting authorities or the public disclosure, had reasonable grounds to believe that the information on the breaches was true and fell within the objective scope of the legislation. In addition, the reports and disclosures must have been made in accordance with the procedure for using the various channels.

The protective measures consist of the

- prohibition of retaliatory acts, which include, but are not limited to, dismissal, demotion, transfer of location and any other action that entails negative effects on labor contracts, as well as a range of other "punitive" conduct, such as requiring submission to medical or psychiatric examinations,
- prohibition of discriminatory actions from which economic or financial prejudice results, including in terms of loss of income or opportunity.

Translated with DeepL.com (free version)

As specified by the ANAC Guidelines, there must be a close connection between the reporting, public disclosure, and whistleblowing and the unfavorable behavior/act/omission suffered directly or indirectly, by

¹ See below for the relevant definition.

the reporting or whistleblowing person, in order for these to be considered retaliation and, consequently, for the person to benefit from protection.

Protection measures do not apply when the criminal liability of the reporting person for the crimes of defamation or slander, or his civil liability, for the same title, in cases of malicious intent or gross negligence, is established, even by a judgment of first instance. In such cases, a disciplinary sanction is imposed (see below).

10.7. Privacy Protection

The personal data collected in the reporting process will be processed in compliance with current legislation (U.U. Regulation 679/2016 and Legislative Decree 196/2003).

In particular, the principles to which the company or entity adheres and which are the subject of specific training for authorized individuals are as follows:

- a. To process data in a lawful, correct and transparent manner with respect to the data subjects ("lawfulness, correctness and transparency").
- b. Collect data only for the purpose of handling and following up on reports, public disclosures or complaints made by subjects protected by Legislative Decree 24/2023 ("purpose limitation").
- c. Ensuring that data are adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed ("data minimization"). Personal data that are manifestly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted without delay.
- d. Ensure that the data is accurate and, if necessary, up-to-date; all reasonable steps must be taken to promptly delete or rectify inaccurate data related to the specific report, public disclosure, or complaint being handled ("accuracy").
- e. Retain data in a form that allows the identification of data subjects for as long as necessary to process the specific report, but no longer than five years from the date of notification of the final outcome of the reporting process ("retention limitation").
- f. Conduct processing in a manner that ensures adequate security of personal data, including protection, through appropriate technical and organizational measures, from unauthorized or unlawful processing and accidental loss, destruction or damage ("integrity and confidentiality"). In the context under review, which is characterized by high risks to the rights and freedoms of data subjects, the use of encryption tools within internal channels is, as a rule, to be considered an appropriate measure to implement, by design and by default, the aforementioned principle of integrity and confidentiality. The security measures adopted must, however, be periodically reviewed and updated.
- g. Establish a reporting management model in accordance with the principles of personal data protection. In particular, such measures must ensure that personal data are not made accessible automatically without the intermediary of the data controller or authorized person to an indefinite number of individuals.
- h. Undertake, at the design stage of the reporting channel and thus before processing begins, a data protection impact assessment in cases where the processing of reports may pose a high risk to the rights and freedoms of individuals.

In relation to the above, the Data Controller, with reference to this procedure

- verified that reporting data is accessible only to authorized parties through Group and Bakertilly
 - has specifically authorized the person(s) in charge of handling the reports (Annex 6 and Annex 6a)
 - will then be provided to the reporter at the time of the report with a specific disclosure (possibly in summary form with referral to other modes of consultation for further details), regarding the processing of the data (an indicative template of this disclosure is attached Attachment 7)
 - has carried out the impact assessment (DPIA), which is attached to this procedure (Annex 8)
 - has appointed, if necessary, a data controller in accordance with Article 38 of the EU Regulation 2016/679 after assessment (Annex 9)
 - has updated the processing register (Annex 10)

¹ See below for the relevant definition.

10.8 Responsibilities of the whistleblower and others

This procedure does not protect the whistleblower in case of libelous or defamatory reporting, and there are specific sanctions imposed by ANAC.

ANNEX 3: fac simile reporting form

ANNEX 4: instructions for handling reports

ANNEX 5: information to employees and third parties on reporting

ANNEX 6: authorization to process personal data

ANNEX 7: authorization to process personal data ODV

ANNEX 8: Privacy Policy

ANNEX 9: compliance check list Processor

ANNEX 10: fac simile treatment register (simplified)

11. Other channels

Other channels are provided for in the regulations to which the reporter, in case of well-defined prerequisites, may turn.

However, the company/entity will provide the indications, through appropriate communication, on the conditions and modalities for the use of these channels.

1) External Channel (ANAC): art. 6

- there is no provision within his or her work context for mandatory activation of the internal reporting channel or this channel, even if mandatory, is not active or, even if activated, is not compliant;
- the reporter has already made an internal report and it has not been followed up (not if it was unsuccessful);
- the reporter has reasonable grounds to believe that if he or she made an internal report, it would not be effectively followed up or would result in retaliatory conduct;
- the reporter has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest

2) The reporter may make a public disclosure if one of the following conditions is met (Art. 15):

- has already made an internal and external report, or has made an external report directly and no response has been received within the prescribed time limit;
- has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- has well-founded reason to believe that the external report may carry the risk of retaliation or may not be effectively followed up because of the specific circumstances of the particular case, such as those in which evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the violator

Mode: through the press or electronic media or means of dissemination capable of reaching a large number of people.

3) Reporting to the judicial or accounting authority.

¹ See below for the relevant definition.

Note: Under the provisions under comment.

- As a priority favored the use of the internal channel
- Only when the conditions of Article 6 of Legislative Decree 24/2023 are met, external reporting is possible
- The use of public disclosure should be considered as a kind of last resort.

In Annex 12 a summary (source ANAC) on the use of the various channels.

ANNEX 5: Information to employees and third parties on reporting

ANNEX 12: outline of use of reporting channels

12. Disclosures, instructions and communications

The channels and methods and references for reporting, contact methods for oral communications and for requesting a direct interview will be made known through direct communication systems (email, intranet, postings, etc.) to employees and collaborators, as well as through other systems that can be reached by all stakeholders, such as signage or inclusion in the appropriate section of the website).

Authorized individuals will be given special operating instructions on the various aspects of the procedure, subject to the training provided.

Any changes will be appropriately communicated using the same systems.

ANNEX 4: Instructions for handling reports

ANNEX 5: information to employees and third parties about reports

ANNEX 6: authorization to process personal data

13. Flows towards the Supervisory Board

In the event of a report of wrongdoing concerning predicate offenses or the organizational model, a confidential communication must be made to the SB (if it is not the person handling the reports), which can carry out, in compliance with the regulations and confidentiality, any investigations regarding actions to improve the model.

ANNEX 11: fac simile communication to the Supervisory Board - OdV

14. Sanctions

The ANAC may impose the following financial penalties:

- (a) from 10,000 to 50,000 euros when it ascertains that the natural person identified as responsible has committed retaliation;
- b) from 10,000 to 50,000 euros when it ascertains that the natural person identified as responsible has obstructed the report or attempted to obstruct it;
- c) from 10,000 to 50,000 euros when it ascertains that the natural person identified as responsible has violated the obligation of confidentiality referred to in Article 12 of Legislative Decree No. 24/2023. This is without prejudice to the sanctions applicable by the Guarantor for the protection of personal data for the profiles of competence according to the regulations on personal data;
- d) from 10,000 to 50,000 euros when it ascertains that reporting channels have not been established; in this case the governing body is considered responsible in both public and private sector entities;

¹ See below for the relevant definition.

- e) from 10,000 to 50,000 euros when it ascertains that procedures for making and handling reports have not been adopted, or that the adoption of such procedures does not comply with the provisions of the decree; in this case, the governing body in both public and private sector entities shall be considered responsible;
- f) from 10,000 to 50,000 euros when it is ascertained that the activity of verification and analysis of the reports received has not been carried out; in this case the manager of the reports is considered responsible;
- g) from 500 to 2,500 euros when it is established, including by a first-degree judgment, that the reporting person is civilly liable for defamation or slander in cases of wilful misconduct or gross negligence, unless the person has already been convicted, including at first instance, for the offenses of defamation or slander or otherwise for the same offenses committed with the report to the judicial authority.

In relation to the provisions of the Dlgs. are sanctionable those persons who - however involved in the proceedings - do not comply with the requirements provided and this procedure.

For employees, the management of reports falls within the prerogatives attributable to the performance of the work activity of the person in charge of the management of reports; therefore, any failures and violations provide for the application of the sanctions sanctioned by the applicable National Collective Agreement.

The reporting employee whose criminal liability for the offenses of defamation or slander or otherwise for the same offenses committed by reporting to the judicial or accounting authorities or his civil liability, for the same title, in cases of willful misconduct or gross negligence, is imposed a disciplinary sanction in accordance with the provisions of the CCNL (Art. 16 c. 3 Dlgs. 24/2023).

For other parties, actions related to the contract or assignment may be brought, up to and including termination of the same, as well as compensation for damages.

Organizational Model ex Dlgs. 231/2001

With specific reference to the Organizational Model, the legislation states the following:

- "(...) The Organization and Management Models pursuant to Legislative Decree 231/01 provide for the internal reporting channels referred to in the decree" (Art. 4 Legislative Decree 24/2023)
- "The models referred to in paragraph 1, letter a), provide for, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, the internal reporting channels, the prohibition of retaliation and the disciplinary system, adopted pursuant to paragraph 2, letter e)" (new art. 6 c. 2 bis Legislative Decree 231/2023)

Any person responsible for any of the following conduct shall be subject to fines:

- Engaging in acts of retaliation against the Reporting Person or Connected Persons in connection with
- Reporting;
- hindering or attempting to hinder the making of the Report;
- violation of the confidentiality obligations set forth in the Whistleblowing Procedure and Decree;
- failure to establish Reporting channels in accordance with the requirements of the Whistleblowing Decree;
- failure to adopt a procedure for the making and handling of Reports or
- failure to comply with the Whistleblowing Decree;
- failure to verify and analyze the Reports received.

The discipline of sanctions and the related procedure is the one already identified for violations of the model, in the appropriate section of this General Section, to which reference is made, with reference to the various persons concerned.

For the purposes of applying sanctions, the general rules and procedure described therein also apply.

15. Information and Training

Information on this Procedure shall be made accessible and available to all, made easily visible in workplaces and/or communicated to employees

¹ See below for the relevant definition.

It will also be posted on the company website for the benefit of all interested parties.

Information on the Procedure shall also be made available when an employee or collaborator is hired and when leaving.

Specific training sessions for employees on whistleblowing and, in general, on the provisions of this Procedure will also be defined.