

# STANDARD OPERATING PROCEDURE “WHISTLEBLOWING”

<b>1. Introduction to Whistleblowing</b>	<b>3</b>
<b>2.Scope</b>	<b>4</b>
<b>3.Objectives</b>	<b>4</b>
<b>4.Involved offices and actors</b>	<b>4</b>
<b>5.Types of reports (NON exhaustive list) and related documents</b>	<b>5</b>
<b>6.Description of the procedure</b>	<b>5</b>
<b>7.Management of reports</b>	<b>6</b>
<b>8.Protecting the whistleblower</b>	<b>7</b>
<b>9.Breach of the procedure</b>	<b>8</b>

The legislature passed Legislative Decree 24/2023 (also known as '**The Whistleblowing Law**') which defined, among other things:

- the aspects regarding the protection of the party, as identified by art. 3 of the Whistleblowing Law, submitting a report;
- the obligations of Entities and Companies in terms of prohibition of retaliatory acts and non-discrimination of whistleblowers and protection of their confidentiality;
- the need for the presence of one or more channels (in computerised form) enabling the whistleblower(s) to submit reports, guaranteeing the confidentiality of the whistleblower's identity, the party involved and the party mentioned in the report, as well as the content of the report and the relevant documentation;
- the conditions for submitting an external report;
- the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;
- the need to provide in the adopted disciplinary system pursuant to article 6, paragraph 2, letter e) of Decree No. 231 of 2001 for sanctions against those found to be responsible for the offences referred to in paragraph 1 of art. 21 of the Whistleblowing Law.

### **1. Introduction to Whistleblowing**

'Whistleblowing' is a report made by a person who, in the performance of his or her duties, becomes aware of an offence, risk or dangerous situation that may cause harm to the company/entity for which he or she works, as well as to customers, colleagues, citizens, and any other category of subjects.

The Company, which is sensitive to ethical issues and the proper conduct of its business, has implemented internal systems for reporting violations in order to allow persons identified by law to report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context, including violations of the Code of Ethics or the Organisation, Management and Control Model pursuant to Legislative Decree 231/01.

The Whistleblowing Law identifies:

- the subjects that can submit a report;
- the acts or facts that may be reported, as well as the requirements that reports must meet in order to be taken into account;
- the ways through which alleged violations can be reported and the persons in charge of receiving the reports;
- the process of inquiry and possibly investigation when a report is made;
- ways of guaranteeing the confidentiality and protection of the personal data of the person making the report and of any reported party and of the data contained in the report;
- the prohibition of retaliation and the prohibition of discrimination against the whistleblower.

## **2. Scope**

The purpose of this document is to set out the operational procedures for handling reports and any ensuing investigations, which come to their attention as a result of their duties.

The scope of application of the procedure does not include cases excluded by the Whistleblowing Law, such as:

- a) disputes, claims or requests linked to a personal interest of the whistleblower or of the person making a complaint to the judicial or accounting authorities that relate exclusively to his or her individual work or public employment relationship, or to his or her work or public employment relationship with hierarchically superior figures;
- b) reports of violations where already mandatorily regulated by European Union or national acts or by national acts implementing European Union acts;
- c) national security breaches, as well as contracts relating to defence or national security aspects, unless these aspects are covered by relevant secondary EU law.

## **3. Objectives**

The purpose of this document is to bring to light episodes of unlawfulness or irregularities within the Company, clarifying and facilitating recourse to reporting by the whistleblower and removing any factors that may hinder or discourage recourse to the institution.

The objective of the procedure is therefore, on the one hand, to provide the whistleblower with clear operational instructions on the subject, content, recipients and means of transmission of the reports and, on the other hand, to inform him or her of the forms of protection and confidentiality that are recognised and guaranteed.

To ensure that the Company's values are shared, respected and reflected in the work life of its stakeholders.

## **4. Departments and persons involved**

The offices and functions involved in the activities under this procedure are:

- The Supervisory Board (hereinafter referred to as '**SB**') established pursuant to Legislative Decree 231/01;
- The Legal Department;
- All recipients of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 who can make reports of unlawful conduct, relevant pursuant to Decree 231/2001 and based on precise and concordant factual elements, or of violations of the Company's organisation and management model, of which they have become aware through the performed functions; in fact the reporting system can be activated by employees (regardless of contract type) who operate on the basis of relationships that result in their inclusion in the company organisation, even in a form other than an employment relationship, by members of corporate bodies, by third parties who have relationships with the company, such as consultants, collaborators or suppliers.

## **5. Types of reports (NON exhaustive list) and related documents**

The following documents are related to the reports:

- The Organisation, Management and Control Model pursuant to Legislative Decree 8 June 2001, no. 231;
- The Company's Code of Ethics;
- The Company Regulations;
- The Company's internal Procedures.

Reports may regard, by way of a non-limiting example:

- alleged offences, among those set out in the Company's 231 Model, by company representatives in the interest or to the advantage of the company;
- violations of the Eurosets Code of Ethics, Model 231, company procedures;
- unlawful conduct in the context of relations with representatives of public administrations;
- violations concerning the protection of workers;

The use of the platform is not appropriate for reporting personal grievances.

## **6. Description of the procedure**

### **a. Subject and requirements of reports**

In order to facilitate reporting, a platform, i.e. a dedicated channel, has been provided:

- **through the My Whistleblowing add-on** to the My Governance software, as an alternative reporting channel capable of guaranteeing, by computerised means, the confidentiality of the whistleblower's identity, in compliance with the legislation (hereinafter, the '**Software**');

The reports - even non-anonymous ones - must be circumstantial and as complete and exhaustive as possible.

The whistleblower is required to provide all the available and useful elements to enable the competent persons to carry out the due and appropriate checks and verifications to ascertain the validity of the reported facts, such as:

- i. a clear and complete description of the facts that are the subject of the report;
- ii. the circumstances of time and place in which the facts that are the subject of the report were committed;

- iii. details or other elements allowing the identification of the person(s) who has/have carried out the reported facts (e.g. job title, place of employment where he/she/they carries/carry out the activity);
- iv. any documents supporting the report;
- v. an indication of any other persons who may provide information on the facts being reported;
- vi. any other information that may provide useful feedback on the existence of the reported facts.

For a report to be substantiated, these requirements do not necessarily have to be met at the same time, in view of the fact that the whistleblower may not be in full possession of all the information requested.

The IT channel and thus the software will guide the whistleblower through each stage of the report and will ask him or her, in order to better substantiate the report, to fill in a series of fields that must be completed in accordance with the requirements.

It is essential that the elements indicated are known directly to the whistleblower and not reported or referred by others.

## **7. Management of reports**

Once a report is received by the channel provided for in this procedure, it is handled in four steps:

- a. filing and custody;*
- b. preliminary inquiry;*
- c. investigation and notification of the outcome;*
- d. archiving.*

### **a. Filing and custody**

The report will be filed by the software itself, which allows complete and confidential filing in accordance with the relevant regulations.

### **b. Preliminary inquiry**

The purpose of the preliminary inquiry is to verify the validity of the report received. To this end, the SB meets to assess the contents by carrying out an initial screening and:

- if it immediately finds that the report is manifestly unfounded, it proceeds to archive the case without delay;
- if the report is not well substantiated, it requests, where possible, further information from the whistleblower. If it is not possible to gather sufficient information to substantiate the report and initiate the investigation, the report is closed;
- if the report appears to be circumstantiated with precise and concordant factual elements, the investigative steps are conducted.

### **c. Preliminary inquiry and notification of outcome**

The preliminary inquiry is the set of activities aimed at verifying the content of the reports received and acquiring useful elements for the subsequent assessment step, ensuring the utmost confidentiality regarding the identity of the whistleblower and of the subject of the report.

The main purpose of the preliminary inquiry is to verify the veracity of the information under investigation, providing a precise description of the facts established, through audit procedures and objective investigative techniques.

The party in charge of the investigation is the Supervisory Board (SB).

It is everyone's duty to cooperate with the investigating party in its task.

For each investigation, the party in charge of the investigation prepares a final report containing at least:

- the established facts;
- the evidence gathered;
- the causes and shortcomings that allowed the reported situation to occur.

At the end of the investigations, if it finds that the report received is unfounded, the Supervisory Board archives the report and, where possible, notifies the whistleblower.

If the report proves to be well-founded, the Supervisory Board, also in consultation with the Legal Department, involves the company managers to take the due and most appropriate mitigating and/or corrective actions, for the possible initiation of disciplinary proceedings aimed at imposing, where appropriate, disciplinary actions in line with the provisions of the applicable legislation and collective labour agreements of reference.

#### ***d. Archiving***

In order to ensure the traceability, confidentiality, preservation and retrievability of the data throughout the proceedings, documents are stored and filed both in digital format, through the Software, in password-protected network folders and in paper format, in a special secured cabinet located in the Supervisory Board's office, accessible only to specially authorised and specially trained persons.

All documentation will be retained for 10 years from the date of closure of the activities, unless further legal deadlines in the cases expressly provided for apply.

Pursuant to applicable law and the company's privacy procedures, the processing of personal data of persons involved and/or mentioned in reports is protected.

### ***8. Protecting the whistleblower***

The entire process ensures the confidentiality of the whistleblower's identity from the moment the report is received and at every stage thereafter.

To this end, in compliance with the legislation in force, the Company has set up a series of mechanisms aimed at protecting the non-anonymous whistleblower, envisaging:

- a. the protection of the confidentiality of the whistleblower;*
- b. the prohibition of discrimination against the whistleblower.*

All the persons receiving, examining and assessing reports are required to ensure the utmost confidentiality of the facts reported, the identity of the reported party and of the whistleblower, who is appropriately protected against retaliatory, discriminatory or otherwise unfair conduct.

#### ***a. Protecting the confidentiality of the whistleblower***

The use of the software guarantees the complete confidentiality of the whistleblower, as only the Supervisory Board can access the report.

As part of any disciplinary proceedings instituted against the reported party:

- if the alleged facts are based on investigations that are separate and additional to the report, even if consequent to the report, the identity of the reporting person may not be disclosed;
- if the allegations are based in whole or in part on the report, the identity of the whistleblower may be disclosed to the person(s) concerned by the report if two requirements are met simultaneously:
  - 1) the consent of the whistleblower;
  - 2) the proven need for the reported party to know the name of the whistleblower for the purposes of the full exercise of the right of defence.

#### ***b. The prohibition of discrimination against the whistleblower***

The whistleblower may not be penalised, dismissed or subjected to any direct or indirect discriminatory measure affecting his or her working conditions for reasons directly or indirectly linked to the report.

Discriminatory measures include unjustified disciplinary actions, harassment in the workplace, any change in job description or location and any other detrimental change in work conditions that is a form of retaliation against the whistleblower. A whistleblower who considers that he or she has suffered discrimination for having submitted a report must give detailed notice thereof to the Company's Supervisory Board.

A whistleblower who believes he or she has suffered discrimination may take legal action against the perpetrator of the discrimination and also against the Company - if the Company actively participated in the discrimination. It should be borne in mind that, in such a case, the law provides for a reversal of the burden of proof and it will therefore be up to the company to prove that the change in the whistleblower's working conditions did not originate from the report.

### ***9. Breach of the procedure***

Failure to comply with this procedure will result in the Company's employees being subject to the Company's Disciplinary System, in line with the provisions of the applicable legislation and the relevant collective labour agreements.