

INDEX

1. PURPOSE	2
2. AREA OF APPLICATION	2
3. LEGISLATIVE REFERENCES.....	2
4. TERMS, DEFINITIONS AND ABBREVIATIONS	2
5. CONDUCT REPORTABILITY	4
5.1. Reportable conducts	4
5.2. Non-signalable conducts	4
5.3. Who can report	5
5.4. Report sent to non-competent party	5
6. THE REPORTING MANAGER.....	6
7. REPORTING MODE	6
7.1. IT Platform	6
7.2. Oral reporting	7
7.3. Reporting by mail.....	7
8. REPORTING MANAGEMENT	7
8.1. Activities to verify the merits of the report.....	7
8.1.1. Manifestly unfounded reports	8
8.1.2. Founded reports	8
8.2. Survey and reporting activities	8
8.3. Measures and sanctions	9
8.4. Document tracking and storage	9
9. PROTECTIONS AND SUPPORT MEASURES.....	9
9.1. Protection of the reporter.....	9
9.2. Persons other than the reporter who enjoy protection	10
9.3. Protecting the reporter from retaliation and the reporter from defamatory conduct	10
9.3.1. Protection against retaliation suffered	10
9.3.2. Protection from defamatory reports and protection of the reported person or the person mentioned	11
9.3.3. Right of the Reported Person and the Person Mentioned to be Informed of the Report	11
9.3.4. Waivers and transactions	11
10. OTHER REPORTING CHANNELS	11
10.1. External report (ANAC)	12
10.1.1. Assumptions	12
10.1.2. Ways to submit the report.....	13
10.1.3. Report management.....	13
10.2. Public disclosure	13
11. SUMMARY OF RECALLED DOCUMENTS	14

1. PURPOSE

The company, in pursuit of its objectives, is committed to combating any unlawful conduct, both through the dissemination and promotion of ethical values and principles and through the effective implementation of rules of conduct and control processes, in line with the requirements set by the relevant regulations and industry guidelines.

The company has developed company protocols and control measures with the aim of eliminating or minimizing the risk of commission of unlawful conduct.

Wanting to further implement its own documents and the highest standards of reference, this document is intended to define and describe the process for handling reports from those who have knowledge of acts and/or facts, even if only potentially, contrary to regulatory acts or company rules, and to outline the guarantees of confidentiality and protection for the protection of the Reporting Parties.

2. AREA OF APPLICATION

This annex applies to **whistleblowing reports**, i.e., those reports that fall within the scope provided for in Legislative Decree 24/2023 (described below) where the whistleblower wishes to keep his or her identity confidential and benefit from the protections provided in case of any retaliation.

To make an **ordinary report** (i.e., not whistleblowing, i.e., lacking the protections expressly recognized by Legislative Decree 24/2023), contact the corporate management.

3. LEGISLATIVE REFERENCES

REFERENCE	TOPIC
D.Lgs. 24/2023	Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws
Legge 179/17	Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship
Direttiva (UE) 2019/1937	Directive concerning the protection of persons who report violations of Union law
Regolamento UE/2016/679 o GDPR	General data protection regulations

4. TERMS, DEFINITIONS AND ABBREVIATIONS

WORD	MEANING
Whistleblowing	Complaint/report made by the whistleblower that specifies, even implicitly, that he or she wishes to benefit from whistleblowing protections.
Whistleblower	Person, internal or external to the company, included among those listed in the paragraph " Who can report " who reports, to the authorities or to the corporate bodies in charge, unlawful conduct put in place by the organization and specifies, even if implicitly, that they wish to benefit from the protections on whistleblowing.

WORD	MEANING
Ordinary Reporter	<ul style="list-style-type: none"> • Person not included among those listed in the paragraph Who can report who reports, to the authorities or to the corporate bodies in charge, unlawful conduct carried out by the organization • Person included among those listed in the paragraph Who can report who reports, to the authorities or to the corporate bodies in charge, unlawful behaviors implemented by the organization, of which he/she has not become aware within his/her work context • Person included among those listed under Who can report who, by sending a report to a person other than the one identified by the company to manage the whistleblowing channel, does not specify, even implicitly, that he or she wishes to benefit from whistleblowing protections • A person who reports to the responsible corporate bodies illegal behaviors implemented by the organization of which he/she has had knowledge even outside his/her work context
Facilitator	Natural person who assists the reporter in the reporting process, operating within the same work context and whose assistance must be kept confidential.
Persons in the same work environment as the Whistleblower, Whistleblower, or person making a public disclosure	Persons related to the Reporting Party - or by a person treated as such - by a stable affective bond or kinship within the fourth degree. The expression "stable affective bond" refers to those who have a relationship of a cohabiting nature with the reporter and who have a relationship of an affective nature characterized by a certain stability both in terms of time and in terms of sharing a life.
Work colleagues of the reporter	Individuals who work in the same work environment as the reporter and who have with the same a usual and current relationship.
Entities owned by the reporter or for which he/she works as well as entities that operate in the same work environment as him/her	Entities owned exclusively or in majority co-partnership by the reporter, or for which he/she works, as well as entities that operate in his/her same work environment.
Reported	Person, internal or external to the company, who according to the report of the whistleblower has engaged in or attempted unlawful and/or omissive conduct contrary to applicable rules and internal regulations.
Reporting manager	Person appointed by the company who receives the report and processes it in compliance with of the indications and cautions defined in this document.

WORD	MEANING
Reprisals	<p>Any conduct, act, or omission, even if only attempted or threatened, engaged in by reason of the report, report to the judicial authority, or public disclosure, and which causes or may cause the Whistleblower or the person who made the report, directly or indirectly, unfair harm.</p> <p>By way of example only, the following acts of retaliation are indicated:</p> <ul style="list-style-type: none"> (a) dismissal, suspension, or equivalent measures; (b) demotion in grade or non-promotion; (c) change of duties, change of place of work, reduction of salary, change of working hours; (d) suspension of training or any restriction of access to training; (e) demerit notes or negative references; (f) adoption of disciplinary measures or other sanction, including fines; (g) coercion, intimidation, harassment, or ostracism; (h) discrimination or otherwise unfavorable treatment; (i) failure to convert a fixed-term employment contract to an open-ended employment contract where the employee had a legitimate expectation of such conversion; (j) non-renewal or early termination of a fixed-term employment contract; (k) damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income (l) improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person's inability to find employment in the sector or industry in the future; (m) early termination or cancellation of a contract for the provision of goods or services; (n) cancellation of a license or permit; or (o) application for psychiatric or medical examinations.

robans	WHISTLEBLOWING REPORTS ANNEX 1 - Insights and operational aspects of WHISTLEBLOWING	P-Segnalazioni-01 Rev. 0
---------------	--	---

WORD	MEANING
Limitation of the reporter's liability with respect to the disclosure and dissemination of certain categories of information	The reporter is not held accountable either criminally, civilly or administratively ¹ : <ul style="list-style-type: none"> • of disclosure and use of official secrecy (art. 326, Criminal Code); • of disclosure of professional secrecy (art. 622 of the Criminal Code); • of disclosure of scientific and industrial secrets (art. 623 of the Criminal Code); • of violation of the duty of fidelity and loyalty (art. 2105 Civil Code); • of violation of the provisions relating to the protection of copyright; • of violation of provisions relating to the protection of personal data; • of disclosure or dissemination of information about violations that offends the reputation of the person involved.

ACRONYM	DESCRIPTION
GeSe	Reporting Manager
CdA	Board of Directors
ANAC	National Anticorruption authority

5. CONDUCT REPORTABILITY

5.1. REPORTABLE CONDUCTS

Without prejudice to the fact that it is always recognized that protected persons also have the option of turning to the judicial authorities, to file a report of unlawful conduct of which they have become aware within the work context, different types of unlawful conduct may be reported:

- Civil torts;
- Administrative torts;
- Criminal torts;
- Accounting torts;
- violations of the European Union law indicated in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing it (even if the latter are not expressly listed in the said annex) (Art. 2, co. 1(a) No. 3)
- Acts or omissions affecting the financial interests of the European Union (Art. 325 TFEU fight against fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions (Art. 2, para. 1(a)(4));
- Acts or omissions affecting the financial interests of the European Union (Art. 325 TFEU fight against fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions (Art. 2, para. 1(a)(4));
- Acts or omissions affecting the internal market, which impair the free movement of goods, persons, services and capital (Art. 26(2) TFEU). This includes violations of EU competition and state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law (Art. 2(1)(a)(5));
- Acts or conduct that frustrate the object or purpose of the provisions of the European Union in the areas of Nos. 3, 4 and 5 above (Art. 2, co. 1(a) No. 6).

Those items involving conduct designed to conceal violations may also be reported².

The report may concern facts that have happened or are very likely to have happened or are likely to happen.

The reporter may have direct or indirect knowledge of the facts.

5.2. NON-SIGNALABLE CONDUCTS

Information on reportable violations is not included::

- news that is patently unfounded, information that is already totally in the public domain, as well as information acquired only on the basis of indiscretions or rumors that are scarcely reliable (so-called rumors);
- disputes, claims or requests related to an interest of a personal nature of the Whistleblower or the person who has filed a complaint with the judicial authority that pertain exclusively to his or her individual labor relations, i.e., inherent to his or her labor relations with hierarchically subordinate figures (thus, excluded, for example, are reports concerning labor disputes, discrimination between colleagues, interpersonal conflicts between the person reporting and another worker);
- reports of violations where already mandatorily regulated by European Union or national acts specified in Part II of the Annex to the Decree or by national acts that constitute implementation of European Union acts specified in Part II of the Annex to Directive (EU) 2019/1937, although not specified in Part II of the Annex to the Decree.
- reports of national security breaches, as well as procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

In addition, national or European Union provisions on:

- Classified information;
- Forensic professional secrecy;
- Medical professional secrecy;
- Confidentiality of court deliberations;
- Rules of criminal procedure;
- Autonomy and independence of the judiciary;
- National defense and public order and security.;

Exercise of workers' rights to consult with their representatives or trade unions, protection against unlawful conduct or acts carried out as a result of such consultations, autonomy of social partners and their right to enter into collective agreements, and suppression of anti-union conduct as referred to in Article 28 of Law 20th of May 1970, n. 300.

5.3. WHO CAN REPORT

Reports may be made by:

- Employed workers;
- Self-employed workers;
- Freelancers and consultants;
- Volunteers and interns, paid and unpaid;
- Shareholders (individuals).

For all persons referred to, the protection also applies during the probationary period and before or after the establishment of the employment or other legal relationship, thus, also at the pre-contractual stage.

- Persons with functions of administration, management, control, supervision or representation, even when such functions are exercised on a de facto basis

However, recipients, in order to fully enjoy the rights enshrined in Legislative Decree 24/2023, may only report violations of which they have become aware in the context of their own work environment.

¹ However, Legislative Decree 24/2023 places two conditions on the operation of the above limitations of liability:

- at the time of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to disclose the reported violation;
- the report is made in compliance with the conditions set forth in the Decree to benefit from the protection against retaliation (well-founded reasons to believe that the facts reported are true, the violation is among those that can be reported, and the terms and conditions of access to the report are complied with).

² Consider, for example, the concealment or destruction of evidence about the commission of the violation.

5.4. REPORT SENT TO NON-COMPETENT PARTY

If the report is made to a person other than the GeSe, with an express declaration of willingness to benefit from whistleblowing protections, the report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the GeSe, with simultaneous notice of the transmission to the reporter.

If the whistleblower does not state that he or she wishes to benefit from the protections, or said willingness cannot be inferred from the report or from conclusive behavior, the report is considered an ordinary report.

If the internal Whistleblowing Report is submitted to a person other than the GeSe, where the Whistleblower expressly declares that he/she wishes to benefit from the whistleblowing protections, or such willingness can be inferred from the report, the report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the GeSe, giving simultaneous notice of the transmission to the Whistleblower. Otherwise, if the Whistleblower does not expressly state that he or she wishes to benefit from the protections, or said intention cannot be inferred from the report, said report is considered an ordinary report.

In any case, a report submitted to a non-competent person may be considered whistleblowing even if the willingness to avail of the protections is inferred from the Whistleblower's conclusive behavior.

6. THE REPORTING MANAGER

The management of reports is entrusted by the company to the GeSe, a body with the requirement of autonomy, understood as impartiality and independence, and adequate training in whistleblowing and data protection, as required by Art. 4, co. 2, of Legislative Decree 24/2023³.

The GeSe, which may be assisted by internal and/or external parties, consists of an external person identified by the company.

The GeSe conducts an investigation of the reported facts and, having seen the elements of at least apparent grounds for the report in relation to Legislative Decree 24/2023 or in any case to this document, reports the results to the person responsible for the subsequent management.

GeSe does not ascertain individual responsibilities whatever their nature, nor does it carry out legitimacy or merit checks on acts and measures adopted by the Company.

Where the GeSe has a conflict of interest with respect to a specific report (as, for example, a Reporting Person or a Whistleblower), the Whistleblower may, in accordance with the procedures outlined in the procedure, send the report by mail to the Directorate or, alternatively, make an external report to ANAC (see [EXTERNAL REPORTING \(ANAC\)](#) section), as it cannot be assured that the report will be effectively followed up.

7. REPORTING MODE

The Whistleblower can send his or her report in different ways.

In fact, the whistleblowing channel can be used both by mail and through an IT platform, as well as orally.

The report must necessarily make clear:

- the circumstances of time and place in which the fact that is the subject of the report occurred;
- the description of the fact;
- the generalities or other elements that make it possible to identify the person to whom the reported facts are attributed.

If, due to the need for investigation, GeSe has to transmit the contents of the report, it may not under any circumstances disclose:

- the identity of the Reporting Person (if declared);
- elements that would make it possible, even indirectly, to trace the identity of the Reporting Party.

The protection of the Whistleblower cannot be guaranteed if it is established that the report is unfounded and defamatory or libelous in nature, since, in such cases, the conduct is considered malicious.

7.1. IT PLATFORM

The IT platform can be accessed through at www.segnalazioneviolazioni.it and offers maximum safeguards to protect the identity of the reporter (including through protective measures such as encryption) and the people involved throughout the reporting process. It does not allow the possibility of tracing the identity of the reporter (e.g.: through access logs, ip addresses, ...).

Through the platform, the reporter can

- send confidential or anonymous reports
- exchange messages with the Report Manager
- monitor the progress of the report

³ In particular, the GeSe, by way of example and not exhaustive, is adequately trained on: 1) regulatory aspects, which cover the principles and provisions contained in Legislative Decree 24/2023; 2) procedures and prerequisites: in-depth overview of the policies, procedures and operating methods adopted, including by practice, by the company to manage the reporting channel; 3) general principles of behavior, such as: confidentiality and confidentiality, ethics and integrity, active listening, communication skills and collaboration. In the event that the GeSe does not prove, including through his or her curriculum vitae, that he or she possesses the aforementioned requirements, he or she must profitably attend one or more specific training courses before holding the position and while holding it. Those who, if any, will assist the GeSe in the management of the report must also be trained on the specific issues for which they will be involved.

- give consent to the disclosure of one's identity
- receive the final feedback of one's report

Activities following the first submission of the report are possible through periodic access to the platform using the report identification code.

Reports made through the IT platform will be taken up only by GeSe.

The restricted area of the platform dedicated to GeSe

- sends notifications upon arrival of a report or new messages regarding reports already received
- provides a range of tools for managing the report (acknowledgement of receipt to the Reporting Party, compilation of acknowledgement, closure, anonymization)
- allows dialogue with the Whistleblower in confidential mode through an internal messaging system
- allows export and printing of the report of all messages exchanged with the Reporter
- sends alerts related to legal timelines deadlines

The contents of the reports are kept on file until the GeSe deletes them and in any case within 5 years from the date of the communication of the final outcome of the reporting procedure.

7.2. ORAL REPORTING

Reporting can be done orally, through the telephone, or by meeting directly with the GeSe (by appointment, to be made with 7 days' notice).

For this purpose, a mobile phone number has been activated to which phone calls can be made or messages sent through the WhatsApp application that provides end-to-end encryption.

The meeting and phone call, with express consent, can be recorded.

Where recording has not taken place, statements are always verbalized, either in summary or full form, the burden of verbalization being on the GeSe.

The person making statements to the GeSe may request a copy of the minutes upon signing them. The minutes are signed by the reporter and the recipient.

7.3. REPORTING BY MAIL

In case the Whistleblower does not intend to use the computer channel and make a written report, he/she should address the communication to the address given in the procedure.

In the event that the Whistleblower is aware, or assumes that there is a conflict of interest, of the GeSe he/she should address the communication to the address given in the procedure indicating c/o Board of Directors whistleblowing or to the c.a. Whistleblowing Department and confidential/confidential).

In addition to a duty of confidentiality, imposed by the role, the recipient is required to promptly comply with the safeguards designed to ensure the confidentiality of the whistleblower.

8. REPORTING MANAGEMENT

After receipt of a report, the GeSe:

- within 7 days, sends the Reporting Party an acknowledgement of receipt of the Report;
- maintains interlocutions with the Whistleblower and, if deemed necessary, may request appropriate additions;
- conducts the investigation in such a way as to ensure that the information collected, including the identity of the Whistleblower, the persons involved and the persons assisting the Whistleblower in the reporting process, is treated with the utmost confidentiality and security;
- provides feedback to the Whistleblower within 3 months from the date of the notice of receipt (of the first Whistleblower).

8.1. ACTIVITIES TO VERIFY THE MERITS OF THE REPORT

The activity of verifying the merits (preliminary investigation) of the report is carried out on a preliminary basis by the GeSe, which has full access to any information necessary to carry out the task.

The GeSe may enlist the support of internal or external collaborators who will be bound by confidentiality agreements. Unless consent has been given by the Whistleblower, and except in cases provided for by law involving communication to the judicial authorities, the identity of the Whistleblower, the persons concerned and third parties named in the report shall be confidential.

The identity of the person potentially involved and the facts alleged are also confidential until the internal investigation is concluded with disciplinary and/or legal proceedings, if necessary.

8.1.1. Manifestly unfounded reports

GeSe assesses that the report comes from one of the persons stipulated in para [Who can report](#). Otherwise, it sends the report to a relevant recipient in relation to the contents indicated in the report and/or files it. GeSe also files the report for manifest groundlessness or excessive generality of the report, e.g., for:

- the absence of factual elements attributable to the violations typified in para. [Reportable conducts](#);
- established generic content of the report, such that the facts cannot be understood;
- reports of wrongdoing accompanied by inappropriate or irrelevant documentation, such that the very content of the report cannot be understood;
- production of only documentation in the absence of the report of unlawful conduct.

In the first two cases, i.e., a generic report containing insufficient information to initiate an investigation, the GeSe contacts the Whistleblower so that he or she may provide more details.

If it is not possible to contact the Whistleblower or the Whistleblower does not provide further details, the GeSe proceeds to file the report by giving, where possible, adequately reasoned notice within three months to the Whistleblower and immediate communication to the company management so that it can assess the need to file a possible sanction proceeding against the Whistleblower for malicious intent or gross misconduct or proceed otherwise, including through alternative investigations.

8.1.2. Founded reports

Where it is found that the report is at least presumed to be well-founded, GeSe immediately turns to the appropriate bodies to take the next steps.

In any case, within three months, it offers feedback to the reporter, the same may consist of:

- in the announcement of the filing;
- in the initiation of an internal investigation and its findings, if any;
- in the steps taken to address the issue raised;
- in the referral to an appropriate authority for further investigation; and.

However, it should be pointed out that the feedback, to be rendered within the three-month period, may also be merely interlocutory, since information may be communicated regarding all the activities described above that are intended to be undertaken and the progress of the investigation. In the latter case, once the preliminary investigation is completed, the results will be communicated to the Reporting Party.

8.2. ***SURVEY AND REPORTING ACTIVITIES***

For the purpose of verification activities (investigation/investigation), GeSe may mandate in-depth investigations to specialized internal functions and/or third parties, taking care to:

- give a formal mandate, defining the scope of action and specifying the information it intends to obtain from the in-depth investigation requested;
- omit any information that may, even indirectly, lead back to the identity of the Whistleblower;
- omit any information related to the Reporting Person, unless strictly necessary for the proper performance of the assignment entrusted;
- reiterate to the person in charge the obligation of confidentiality of the data processed (in the case of persons external to the company this obligation must be formalized in the contract of service on behalf of GeSe).

The objective of the investigation is to reconstruct, on the basis of official documentation and information made available, the management and decision-making processes followed in order to assess the merits of the circumstances. Information can be acquired by:

- corporate data/documents (e.g., extractions from management systems and other systems used to process data)
- external databases (e.g., databases on corporate information)
- documentary evidence acquired from relevant company functions or from external parties having relationships with the company (e.g., suppliers, business associates)
- statements made by stakeholders or acquired during interviews, verbalized and signed

At the end of the investigation, the GeSe is responsible for preparing a Concluding Report indicating the investigative activities carried out, their outcomes, an assessment of the reported facts with any indications regarding the adoption by management of the necessary corrective actions on the areas and processes affected by the report.

If profiles of crimes emerge, the assessment of forwarding to the relevant authorities is the responsibility of Management.

8.3. MEASURES AND SANCTIONS

If from the verifications of the reports unlawful conduct attributable to employees is found, the company will act promptly and immediately, through appropriate and proportionate measures and sanctions, taking into account the seriousness as well as the criminal relevance of such conduct and the establishment of criminal proceedings in cases where they constitute a crime for the purposes of the current national legislation.

The sanction measures provided for in the Company Disciplinary System are decided on the basis of the information received from GeSe and, if deemed necessary, after acquiring the opinion of internal or external collaborators.

If the investigations conducted reveal wilful/ negligent behavior on the part of third parties who have had and/or have ongoing relations with the company, the company will act promptly by arranging all measures identified as necessary for its own protection.

8.4. DOCUMENT TRACKING AND STORAGE

The traceability of the reporting management process is guaranteed by the IT platform if used by the Reporter. In any case, the documents and information collected in the various phases of management of the report must be processed by GeSe and by the people who may be involved in its management following the instructions reported in the respective letters of appointment as authorized to process the data envisaged by the Regulation EU/2016/679 GDPR relating to data protection. The documentation is stored according to the times and methods defined in the information pursuant to the GDPR.

9. PROTECTIONS AND SUPPORT MEASURES

9.1. PROTECTION OF THE REPORTER

In order to promote the reporting of any illicit conduct, the following forms of protection are always adopted:

- **Confidentiality of the identity of the Reporter:** the company, in order to protect and safeguard the Reporter, ensures discretion and confidentiality in the entire process of management of reports, from the reception phase to the preliminary and final phase through the following actions:
 - the identity of the Signaller and any other information from which he can deduce, directly or indirectly, such identity cannot be revealed without the express consent of the Signaller to persons other than those competent to receive or follow up the alerts.
 - ◦ As part of disciplinary proceedings, the identity of the Whistleblower cannot be revealed, if the challenge of the disciplinary charge is based on separate and additional findings with respect to the report, even if they are a consequence of the same. If the dispute is based, in whole or in part, on the reporting and knowledge of the identity of the Signaller is essential for the defense of the Reported, the alert will be usable for the purposes of disciplinary proceedings only in the presence of the Signaller's express consent to the disclosure of his identity.
 - Where the report is made in paper or verbal form, the following precautions shall be taken:
 - receipt of the report by the Issuer and the identity of the Issuer known only to the latter.
 - in the event that additional subjects are to be appointed for the management of the report, it will be managed without the identity of the Signaller being indicated.
 - In requesting the consent of the Signaller to reveal his identity, the gese communicates in writing the reasons for such disclosure in the following cases:
 - in disciplinary proceedings where the disclosure of the identity of the Signaller is indispensable for the defence of the person to whom the disciplinary charge is contested;
 - proceedings following internal or external alerts if such disclosure is also essential for the defence of the person involved.
- **possibility of anonymity:** In order to promote widespread use of the channel, anonymous alerts⁴ are accepted, provided that they are substantiated. Anonymous reports will be treated as ordinary reports. However, in order to facilitate the investigation phase, the company encourages the use of nominative reports, recalling that the management methods have been designed in order to ensure maximum confidentiality of the Reporting. In any case, in case of anonymous reports, it is preferable to use the whistleblowing section of the IT platform, because it is able to create a two-way communication channel even in the absence of the generalities of the Signaller. The communication with the Signaller is useful to ask for any more details and to better substantiate the content of the report, in order to facilitate the investigation activities. Any communication between the management and the Signaller has the same safeguards of confidentiality guaranteed to the main signal⁵;

⁴ Sono definite anonime le segnalazioni dalle quali non è possibile ricavare l'identità del segnalante.

⁵ In ogni caso, il segnalante anonimo, successivamente identificato, che ha comunicato ad ANAC di aver subito ritorsioni può beneficiare della tutela che il decreto garantisce a fronte di misure ritorsive.

- **prohibition of retaliation against the Signaller:** the company undertakes to ensure protection from any act of retaliation, discrimination or penalization, direct or indirect, against the Signaller for reasons related, directly or indirectly, to the report. Acts, measures, conduct or omissions which are only attempted or threatened, and which cause or are likely to cause unjust harm to the person/entity, either directly or indirectly. However, it is recalled that the Signaller to enjoy the rights and conditions for the application of the protection against retaliation, must have reported based on a reasonable belief that the information on violations reported, disclosed or reported, are true and fall within the objective scope of application of the decree and in compliance with the same⁶. It is therefore always necessary to have a relationship of consequence between the reporting made⁷ and the retaliatory measures undergone and are never sufficient mere suspicions or "corridor items". Neither the certainty of the facts nor the personal reasons that led the subject to report, because, in the absence of such conditions, they do not fall within the scope of the whistleblowing discipline.

9.2. PERSONS OTHER THAN THE REPORTER WHO ENJOY PROTECTION

The same protections of the Signaller are guaranteed also to those subjects who could be targeted by retaliation, even indirectly, because of the role assumed in the reporting process due to the particular relationship that binds them to the Signaller.

They are therefore protected:

- the Facilitators of the Signaller;
- Persons of the same working context as the Signaller;
- the Colleagues of the Signaller;
- the Entities owned or for which the Signaller works and the entities operating in the same working context.

Protection from retaliation is excluded when the rules on the protection of the decree are not respected.

9.3. PROTECTION FROM DEFAMATORY REPORTS AND THE REPORTER FROM DEFAMATORY CONDUCT

9.3.1. Protection against retaliation

The alleged retaliation, even if only attempted or threatened, must be communicated exclusively to ANAC through the IT platform made available by the same (see paragraph [Segnalazione esterna \(ANAC\)](#)).

However, it is essential that there is a previous report of wrongdoing as it is in relation to that report that ANAC assesses the retaliatory intent of the conduct, act or omission, even if only attempted or threatened, carried out. For the Signaller the retaliatory intention is presumed, while for the other subjects object of protection there is reversal of the evidentiary burden. The communication is considered inadmissible and the ANAC Office proceeds to its filing, to be communicated via computer platform, to the author of the same, in the following cases:

- manifestly unfounded by the absence of factual evidence capable of justifying the findings;
- manifestly does not meet the legal requirements for the exercise of the Authority's supervisory powers;
- clearly emulative purposes;
- established generic content of the communication or such that it does not allow the understanding of the facts, or communication accompanied by inappropriate or inconsistent documentation;
- production of documentation only in the absence of communication;
- lack of data that constitute essential elements of the communication;

ANAC is responsible for assessing the retaliatory intent in connection with the public reporting, denunciation or disclosure.

Any finding by ANAC of retaliation shall determine:

- the nullity of the retaliatory measure and administrative penalties to the person who took the retaliatory measure/act or to whom the conduct and/or omission is attributable;
- in the event of dismissal, its nullity and the right to return to the workplace.

If the communication of retaliatory measures reaches the Authority, instead of ANAC, the same offers the necessary support to the Signaller representing that the communication must be forwarded to the Authority in order to obtain the protections provided by the law.

⁶ In order for the Signaller to enjoy the aforementioned protection must have complied with Decree 24/2023 even in the case of public reporting.

⁷ Or disclosure and/or complaint

9.3.2. Protection from defamatory reports and protection of the Person reported or mentioned

In order to protect the dignity, honor and reputation of everyone, the company is committed to offering maximum protection from defamatory reports.

Without prejudice to the specific limitations of liability provided for by the legislator, if at the end of the verification phase of the report it is found that it is not true, and the concomitant intentionality and/or gross negligence of the Signaller⁸, the company will take appropriate initiatives by applying a sanction in relation to the provisions of the corporate disciplinary system. The company adopts forms of privacy guarantees similar to those of the Reporting also to the alleged responsible for the violation, subject to the applicable legal provisions, the protection of the confidentiality of the Reported is respected regardless of the method adopted by the Signaller for sending the report, provided that it is included among those made available by the company.

All personnel involved, in any way, in the different stages related to the management of the reports is required to ensure the highest level of confidentiality on the contents of the same and on the subjects reported.

9.3.3. Right of the Reported Person and the Person Mentioned to be Informed of the Report

The Person Reported has the right to be always informed of the alert concerning him but only in the context of the procedure that may be initiated against him following the conclusion of the management of the alert and in the event that this procedure is all or part of the report.

An exception to this duty of confidentiality of the persons involved or mentioned in the alert is the case in which the alerts are reported to the judicial authorities. This is in compliance with the principle that the protection of confidentiality in judicial proceedings, refers only to the identity of the Signaller and not also to that of the person involved or mentioned in the alert.

9.3.4. Waivers and transactions

The D.Lgs. 24/2023 prohibits, in general, waivers and transactions of rights and means of protection provided by the same, unless they occur in particular conditions. This provision, partly removing the availability of the right from the sphere of the beneficiary of the protection, responds to the need to implement and make effective the protection of the whistleblower.

However, the reporting agent and other protected entities may only waive their rights and remedies or be the subject of a transaction, if this takes place in protected locations and, therefore, before a court, following a compulsory conciliation attempt, or mediation and conciliation agreements drawn up by the trade unions or certification bodies.

10. OTHER REPORTING CHANNELS

The D.Lgs. 24/2023 provides a diversified system of reporting:

- Inner canal
- External channel at ANAC
- Public disclosure
- Report to the Judicial Authority

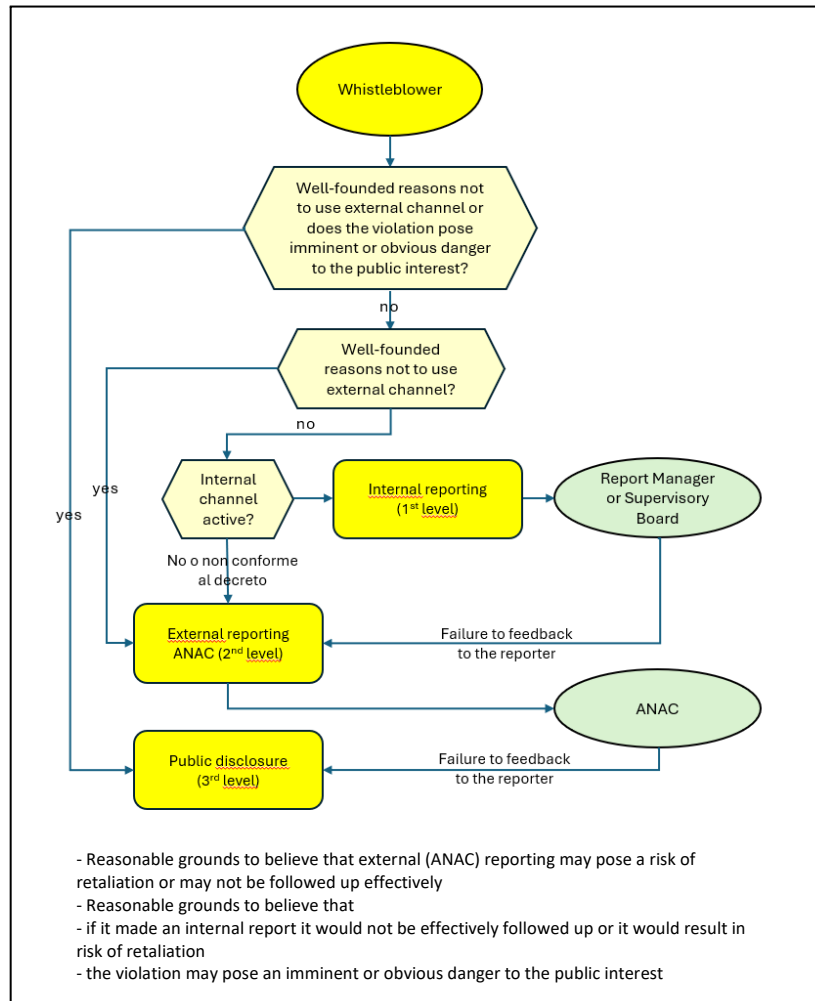
The "internal channels" for receiving and dealing with alerts are described in the previous paragraphs. The use of these channels is encouraged as they are closer to the origin of the issues to be reported.

Only if there are specific conditions specifically provided for by the legislator, then the reporting agents can make use of the "external channel" activated at ANAC.

In order to allow the Signaller to choose the most appropriate reporting channel according to the specific circumstances of the case, and thus to guarantee a wider protection, the Signaller, when certain conditions are used, also public disclosure. It is, of course, without prejudice to the duty to contact the Judicial Authority where the conditions are met.

⁸ La protezione del Segnalante prevista in caso di ritorsioni non trova applicazione in caso di accertamento con sentenza, anche non definitiva di primo grado nei confronti dello stesso, della responsabilità penale per i reati di calunnia o diffamazione o comunque per i medesimi reati commessi con la denuncia, ovvero della responsabilità civile, per aver riferito informazioni false riportate intenzionalmente con dolo o colpa.

Below is a diagram summarising these conditions:



10.1. EXTERNAL REPORT (ANAC)

10.1.1. Assumptions

In addition to the Internal Alert, the Signaller may make an external alert (ANAC) if:

- the mandatory internal channel is not active or, although active, does not comply with the provisions of the legislator on the subjects and the methods of submitting alerts
- has already issued an internal alert and has not been followed up;
- it has reasonable grounds to believe that, if it issued an internal alert, it would not be effectively followed-up or that the same alert could lead to a risk of retaliation;
- it has reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to the public interest

10.1.2. Ways to submit the report

Provided that the Signaller must necessarily be a natural person, the external signal is acquired by ANAC through the channels specially set up:

- IT Platform <https://www.anticorruzione.it/-/whistleblowing>;
- Oral reporting;
- Direct meetings fixed within a reasonable time.

For an alert to be considered admissible, formal and substantive criteria must be met. The report is in fact considered inadmissible and is filed directly by the ANAC Manager for the following reasons:

- manifestly unfounded by the absence of factual evidence relating to violations typed in art. 2, co. 1, lett. a);
- manifestly does not meet the legal requirements for the exercise of the Authority's supervisory powers, including the absence of the conditions for issuing the report;
- • manifestly the Authority has no competence in the matters referred to. Where the offence is provided for by Decree 24/2023 but is not within the competence of ANAC, the same will proceed to their examination for the assessments to be made on further ex officio initiatives, then to the filing for incompetence of the Authority accompanied by the transmission of the report to the competent bodies of the A.G.O. and/or the Court of Auditors and/or other bodies and control administrations;
- the generic content of the report of an offence which does not allow an understanding of the facts, or the reporting of offences accompanied by inappropriate or inconsistent documentation which does not make the actual content of the report understood;
- production of only documentation in the absence of the report of illegal conduct;
- lack of data that constitute essential elements of the reporting of offences indicated by the Regulation for the management of alerts and for the exercise of the sanction power;
- • existence of minor breaches, provided they concern violations and offences attributable to the core business of ANAC. In more detail, are minor violations all those infringements characterized by a "limited severity of the violation and/ or the small importance of the interests involved", there are also all those reports from which it can be deduced that, for the modalities of the reported conduct and/or for the smallness of the damage or danger, the offense to the public interest turns out to be of particular tenuousness and the behavior turns out not habitual.

The ANAC office in charge, if the complaint is not adequately substantiated, can ask the whistleblower supplementary elements through the channel dedicated to this.

10.1.3. Report management

The responsible ANAC office within three/six months communicates to the Signalman:

- the intended or intended storage;
- the transmission to the Competent Authority already carried out or intended to be carried out;
- the activity already carried out by the competent supervisory office within the Authority or which the Authority intends to carry out.

In order to give priority to the will of the Signaller, it is always possible for the latter to withdraw the report by means of a special communication to be transmitted through the channel originally chosen for the forwarding of the same. In this specific case, investigations which have already been initiated following the alert shall be stopped, unless they are of its own motion.

10.2. **PUBLIC DISCLOSURE**

The Signaller may also decide to make public the information on the Report under the following conditions:

- has made an internal report to which the company has not responded within the prescribed time limits and a subsequent external report to ANAC which, in turn, has not provided feedback to the Signaller within a reasonable time;
- directly issued an external alert to ANAC, which, however, failed to acknowledge the measures planned or taken to follow up the alert within a reasonable time;
- Has based its reasoning on the basis of factual circumstances and therefore not on mere allegations that the infringement may constitute an imminent or manifest danger to the public interest;
- it has reasonable grounds to believe that the external alert may involve the risk of retaliation or may not have effective follow-up.

robans	SEGNALAZIONI WHISTLEBLOWING ALLEGATO 1 - Approfondimenti ed aspetti operativi del WHISTLEBLOWING	P-Segnalazioni-01 Rev. 0
---------------	---	---

In the event that the divulger does not reveal his identity (e.g. using a pseudonym or nickname in the case of social media) such disclosures are comparable to anonymous reporting.

"Anonymous" public disclosures, where possible, (for example by media outlets or web platforms), are registered/catalogued and stored by the company, thus making possible a reference to them by the Signalman who intends to reveal his identity and be protected in the event of retaliation following disclosure.

11. SUMMARY OF RECALLED DOCUMENTS

None