Whistleblowing Reporting Procedure

ANTONY MORATO

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Whistleblowing

In order to combat and prevent corruption, maladministration and, more generally, breaches of the law, the **Essedi S.p.a** Group, in compliance with the provisions of Legislative Decree of 10 March 2023 no. 24 on the "*Implementation of 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 European Union law and on the protection of persons who report breaches of national laws*", as well as the indications provided by ANAC, **has set up specific internal channels to allow stakeholders to report conduct, acts or omissions that may constitute violations of internal or external regulations of the Company in a secure and confidential manner.**

Who can make a report?

Persons involved in the Company's work are entitled to submit reports, including:

- employees;
- self-employed workers;
- collaborators, freelancers and consultants;
- interns and trainees, paid and unpaid;
- shareholders and persons with administrative, management, supervisory or representative functions, including where such functions are exercised on a de facto basis.

The report can be made:

- when the legal relationship is ongoing;
- during the trial period, if the information was acquired during the selection process or at other pre-contractual stages;
- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
- after the dissolution of the legal relationship, if the information on the violations was acquired before the dissolution of the relationship itself (pensioners).

Are anonymous reports allowed?

Anonymous reports are allowed if sufficiently substantiated and are treated in the same way as "named" reports. In this case, retaliation protection measures will **only** be applicable if the reporter is subsequently identified

What can be reported?

The report can concern two types of breaches, as summarised below:

Breaches of national legislation	**Breaches of European legislation**
1. Administrative, civil, criminal or accounting offences (for the public sector) 2. Offences in the matters specifically listed in Art. 2 para. I letter A numbers 3 to 6 of legislative decree 24/23 (breaches of the consumer code, protection of personal data, environmental offences, etc.) 3. Where a Model 231 is adopted: Illegal conduct relevant under Legislative Decree no. 231 of 8 June 2001 (predicate offences by way of example: undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union for the purpose of obtaining public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies), or breaches of the Organisation and Management Model adopted pursuant to Legislative Decree 231/01 or the Company's Code of Ethics.	1. Offences falling within the scope of European Union acts relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; 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 protection of personal data and security of networks and information systems. 2. Acts or omissions that harm the financial interests of the Union (for example, fraud, corruption and any other illegal activity related to Union expenditure). 3. Acts or omissions concerning the internal market (for example: breaches of competition and State aid). 4. Acts or conduct that defeat the object or purpose of the provisions of Union acts (e.g., acts that infringe the principle of free competition)

What CANNOT be reported?

- notifications that are clearly **unfounded**, information that is already completely in the **public domain**, as well as information acquired only on the basis of indiscretions or unreliable allegations ("**rumours"** or "hearsay").
- disputes, claims or demands linked to an **interest of a personal nature** of the reporting person or of the person lodging a complaint with the judicial or accounting authorities that relate exclusively to their individual work or public employment relationships, or to their work or public employment relationships with hierarchically superior figures. This excludes, for instance, reports concerning **labour disputes** and **pre-litigation phases**, discrimination between colleagues, **interpersonal conflicts** between the reporting person and another worker or with hierarchical superiors, reports concerning data processing carried out in the context of the individual employment relationship in the absence of injury to the public interest or to the integrity of the public administration or private body**;**
- breaches already mandatorily regulated by the European Union or national acts indicated in Part II of the Annex to the Decree or by national acts implementing the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the Annex to the Decree (e.g., reports regulated by Legislative Decree no. 385 of 1 September 1993 "Consolidated Law on

Banking and Credit" and by Legislative Decree no. 58 of 24 February 1998 are excluded. - Consolidated Law on Financial Intermediation);

- breaches of national security, as well as of contracts relating to defence or national security aspects, unless those aspects fall within the relevant secondary legislation of the European Union.
- Issues relating to goods and services provided by the Company (e.g., complaints)

What information must the report contain?

The reports must be as detailed as possible, including all elements that may be useful for the management body to carry out the necessary checks and investigations to assess their validity.

To this end, reporters must provide at least the following elements:

- the circumstances of time and place in which the reported event occurred;
- the description of the event with an indication of the known circumstances (manner, time and place);
- the general information or other elements that make it possible to identify the subject to whom the reported facts should be attributed (the so-called reported person).
- Unless the report is anonymous, the details of the person making the report, with an indication of their position or role carried out within the company;
- the absence of any private interests linked to the report and its good faith;
- any information or evidence (attaching the relevant documents) that may provide useful evidence as to the existence of the reported facts, in particular also the indication of any other persons who may report on the reported facts;
- If the report is not anonymous, the identification data of the reporter (name, surname, title, etc.). As will be further discussed, the latter are assisted by specific technical and organisational security measures aimed at ensuring absolute confidentiality of the identity of the reporter.

If the report is sent in writing through the Whistleblowing Portal, the reporter will be guided in providing these elements by the questions provided by the report form.

In any case, where the report is not adequately substantiated, the Management Body may request **additional information** from the reporter via the Whistleblowing Portal or in person, if the reporter has requested a direct meeting.

The reports must not contain excess personal data, but only the data necessary to prove the validity of the complaint. As a rule, therefore, no special data or personal data revealing health or judicial status should be entered.

How can reports be made?

The reporter has the opportunity to submit a **written or oral** Report using the following internal channels:

- Through the **Whistleblowing Portal**: https://wb.antonymorato.it/#/

Essedi S.p.a. has implemented a Computer Platform that allows reports to be sent both in written form through the completion of a questionnaire and in oral form, through the use of a voicemail.

The Portal will ask the reporter whether or not they intend to reveal their identity. In any case, the reporter may provide their personal information at a later date, also through the messaging system provided by the Portal. The voicemail, on the other hand, provides voice disguise mechanisms for the same purpose.

At the time of sending the report, the Portal will issue the reporter with a unique identification code (ticket). This number, known only to the reporter, cannot be recovered in any way in case of loss. The ticket will be used by the reporter to access their report through the Portal in order to: monitor progress; enter additional elements to substantiate the report; provide their personal information, and answer any questions.

- Through a **direct meeting:** via the platform at the dedicated link

Who can provide assistance to the reporter?

The reporter may decide to turn to a person in whom they place their trust, who, acting as a "Facilitator" within the meaning of the legislation in question, receives similar protection to the reporter.

How can you consult a submitted report and obtain information on its outcome?

At the time of sending the report through the Whistleblowing Portal, the reporter will receive a code that they can use to access their report through the Portal in order to: monitor their progress; enter additional elements to substantiate the report; provide their personal information; and answer any in-depth questions.

In any case, the Management Body will:

- issue the reporter with a notice of receipt within 7 days of the date of receipt of the report:
- provide timely feedback to any requests made by the reporter through the reporting channels (messaging system implemented on the platform)
- provide feedback on the report within three months of the date of notice of receipt or, in the absence of such notice, of the expiry of the seven-day period from the submission of the report.

Who manages the report?

The Management Body is HR and Reference 231 Dr Titti Ricciardella

The Management Body, as the Recipient of the Report:

- is autonomous and independent;
- ensures a fair and impartial judgement on the report received;
- respects the obligations of confidentiality, especially regarding the identity of the reporter, the reported person and the other parties involved (facilitator, family members, colleagues, witnesses, etc.);
- manages the report (evaluates the admissibility and carries out the investigation on the reported facts or conduct);
- manages the discussions with the reporter (notices of receipt and closure of the report and exchanges of information);
- communicates the result to the reporter (accounting for the measures planned or adopted or to be adopted to follow up on the report and the reasons for the choice made).
- It shall ensure adequate publicity for this procedure and the other channels (external channel, public disclosure, reporting) provided for by Legislative Decree 24/2023 with particular regard to the prerequisites for access to the competent persons and procedures.

If the report is presented to a **different person** from the one identified and authorised by the administration or body, the latter will proceed to transmit this report, within seven days of its receipt, to the competent person, giving simultaneous notice of the transmission to the reporter.

In the event that the reporter considers the management body to have a conflict of interest, they may refer the matter to the ANAC under the conditions set out on the institutional website.

What are the protections for the reporter?

The protection system provided for by Legislative Decree no. 24/2023 is divided into the following types of protection:

1. protection of the confidentiality of the reporter, the facilitator, the person involved and the people mentioned in the report;
2. protection against any retaliatory measures adopted by the entity due to the report, public disclosure or complaint made and the conditions for its application;
3. limitations of liability with respect to the disclosure and dissemination of certain categories of information operating under certain conditions;
4. the provision of support measures by Third Sector entities included in a special list published by ANAC.

In addition to the reporter, these measures are extended to the following subjects:

- ✓ the **facilitator** (natural person who assists the reporter in the reporting process, operating within the same work context and whose assistance must remain confidential). By way of example, the facilitator could be a colleague from an Office different from the one to which the reporter belongs who assists the latter in the reporting process on a confidential basis, that is, without disclosing the information learned. The facilitator could be a colleague who is also a trade unionist if they assist the reporter in their name and on their behalf, without displaying their trade union affiliation;
- ✓ to **persons in the same working context as the reporting person**, the person who filed a complaint or the person who made a public disclosure and who are linked to them by a stable emotional bond or kinship within the fourth degree;
- ✓ to the **work colleagues** of the reporting person or of the person who filed a complaint or made a public disclosure, who work in the same working context as the them and who have a habitual and current relationship with said person;
- ✓ to the **bodies owned by the reporting person** or for which the same persons work, as well as to the Bodies operating in the same working context as the aforementioned persons.

Complete or partial waivers and transactions that concern the rights and protections provided for by the decree are not valid unless they are carried out in the protected offices referred to in art. 2113, paragraph 4, of the Italian Civil Code.

How is the confidentiality of the reporter protected?

The Company guarantees the confidentiality of the Reporter's identity from the moment of receiving the report, in compliance with the provisions of the law. To this end, the reporter's personal identification data are not directly visible in the report and are stored so as to be visible exclusively to the body responsible for managing the report. The company adopts all the guarantees and technical and organisational measures provided for by law in order to protect the confidentiality of the reporter's identity, so that it is not disclosed to third parties without the express consent of the latter, except in the case of malicious or defamatory reports. These measures include the obscuring of personal data, especially those relating to the reporter but also of the other subjects whose identity, according to Legislative Decree 24/2023, must remain confidential (the facilitator, the reported person, the other people mentioned in the report), if, for investigative reasons, other subjects must also be made aware of the content of the report and/or the documentation attached to it.

When can the identity of the reporter be revealed?

In the event of **disciplinary proceedings**, the identity of the reporter may not be disclosed if the allegation of the disciplinary charge is based on investigations that are separate from and additional to the report, even if they are consequent to it; the identity of the reporter may only be disclosed if:

- the dispute is based, in whole or in part, on the report itself and knowledge of the reporter's identity is absolutely essential for the defence of the accused; and
- the reporter gives their consent.

In such a case, the Company shall take care to inform the reporter of the reasons leading to the disclosure of their identity in writing in advance.

In what case is the protection of the reporter not guaranteed?

No direct or indirect retaliation or discrimination may arise against those who have made a report in **good faith**, regardless of whether the report was later found to be well-founded or not.

Sanctions are provided for those who violate the protection and confidentiality measures of the reporter.

Protection of the reporter **is not** guaranteed in the case of reports made with **malice** or **gross negligence** or which prove to be false, unfounded, defamatory or otherwise made with the sole purpose of harming the Company, the reported person or other persons concerned by the report. Penalties are provided for the reporter in the case of reports found to be made with malice or gross negligence or which prove to be false, unfounded, defamatory or otherwise made with the sole purpose of harming the Company, the reported person or other persons concerned by the report.

The Company may also take the appropriate initiatives in the legal field.

When and how a report can be made to ANAC

The competent authority for the management of the external channel is ANAC. It is possible to report to the Authority if one of the following conditions is met:

1. The compulsory activation of the internal reporting channel within the work context has not been provided for, or this compulsory channel is provided but not active or, even if it is active, it does not comply with the provisions of Article 4 of Decree 24/2023;
2. The reporter has already made a report through the internal channel and it has not been followed up;
3. The reporter has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up or that the same report could lead to the risk of retaliation;
4. The reporter has reasons to believe that the violation may constitute an imminent or clear threat to the public interest.

For any further information, please refer to the Authority's institutional website at the following link Whistleblowing – www.anticorruzione.it