

## WHISTLEBLOWING PROCEDURE FOR THE MANAGEMENT OF REPORTS

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## 1. Purpose and Principles

This procedure is intended to regulate the methods for reporting unlawful acts and irregularities identified in the workplace context, ensuring a system of protection for those who contribute to the detection of risks or conduct detrimental to the integrity of the Entity. The Company promotes a corporate culture based on legality, ethics and responsibility, recognizing whistleblowing as a tool for the prevention and monitoring of weaknesses in the internal control system.

Through this procedure, the Company aims to ensure:

- Protection of the confidentiality of the identity of the reporting person, the persons involved, and the content of the report;
  - Prohibition of retaliation and protective measures for protected persons;
  - Impartial, autonomous and diligent handling of reports;
  - Compliance with Italian Legislative Decree No. 24/2023, ANAC Guidelines and privacy regulations (GDPR and Legislative Decree No. 196/2003).
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## 2. Definitions

Below are the main definitions:

### Internal Channel

The reporting system established by the Entity (usually an encrypted IT platform) that ensures the confidentiality of the reporting person's identity and of the content of the report.

### Workplace Context

Work or professional activities, whether current or past, through which a person acquires information on violations, regardless of the nature of such activities.

### Public Disclosure

Making information about violations available to the public through the press, electronic media or social networks, permitted only on a subsidiary basis and in cases of imminent danger to the public interest.

### Facilitator

A natural person who assists the reporting person in the reporting process, operating within the same workplace context, whose assistance must remain confidential.

### Report Manager or Manager

The person, autonomous internal office, or specialized external consultant appointed by the Company to receive, analyze and manage reports ensuring the utmost independence and impartiality

### Procedure

This document, including its annexes.

### Feedback

The communication sent to the reporting person to provide information on the activities carried out, the initiation of the investigation, or its final outcome.

## **Retaliation**

Any behavior, act or omission (including attempted or threatened) carried out as a result of the report that causes unjust harm to the reporting person or related individuals (e.g., relatives, colleagues), such as dismissal, demotion, disciplinary sanctions or harassment.

## **Reporting Person (Whistleblower)**

The natural person who communicates information on violations acquired within their workplace context. This status may apply to employees, collaborators, shareholders, volunteers, trainees, as well as candidates during the recruitment process or former employees.

## **Reported Person**

The natural or legal person mentioned in the report as the individual to whom the violation is attributed or who is otherwise implicated therein.

## **Report**

A written or oral communication containing information, including well-founded suspicions, regarding violations of laws or of the Organizational Model pursuant to Legislative Decree 231/2001, if adopted, learned in a professional context.

## **Predicate Offences**

The categories of offences provided for by the Decree as a basis for the administrative liability of entities.

## **Sanctions and Disciplinary System**

The system of rules and penalties established by the Company for failure to comply with the Model.

## **Company or Entity**

The company that has adopted this Procedure.

## **3. Legal and Documentary References**

For the proper definition of the regulatory framework, the main legal provisions to be complied with for the correct implementation of this Procedure are summarized below:

- Italian Legislative Decree No. 24 of 10 March 2023 (implementation of Directive (EU) 2019/1937).
- Guidelines of Autorità Nazionale Anticorruzione (ANAC) No. 1/2025 on internal reporting channels (ANAC Resolution No. 478 of 26 November 2025).
- ANAC Guidelines on external reporting (ANAC Resolution No. 311 of 12 July 2023, as amended by Resolution No. 479 of 26 November 2025).
- Regulation (EU) 2016/679 (GDPR) and Legislative Decree No. 196/2003, as amended.
- Any Organizational Model pursuant to Legislative Decree 231/2001 and Code of Ethics/Code of Conduct (if adopted).

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## **4. Subjective and Objective Scope**

### **4.1 Persons Who May Submit Reports**

Reports may be submitted by the persons identified under Legislative Decree 24/2023 (by way of example): employees, self-employed workers, collaborators, trainees, volunteers, candidates during the recruitment process, and persons having relationships with suppliers/contractors, even if the relationship has ended, provided that the information was acquired within the workplace context.

## 4.2 Reportable Violations

Reportable violations include those falling within the scope of Legislative Decree 24/2023 (civil, administrative, criminal or accounting offences; violations of EU law; offences relevant pursuant to Legislative Decree 231/2001 and violations of the Organizational Model 231).

Excluded are complaints or claims of a personal nature relating exclusively to the reporting person's employment relationship, unless they constitute violations within the legal scope.

## 4.3 Good Faith and Minimum Content

Protection applies where, at the time of reporting, the reporting person had reasonable grounds to believe that the information reported was true.

Where possible, the report should include: facts, date/period, context, persons involved, supporting documents or evidence, any witnesses, and a secure contact detail for communications (including a pseudonymous one).

## 5. Internal Reporting Channels

### 5.1 Primary Written Channel (Registered Mail with Return Receipt – Double-Envelope System)

As the primary written channel, reports may be submitted by registered mail with return receipt (A/R) using the double-envelope system, in order to separate the reporting person's identifying data from the content of the report.

In order to ensure compliance with the principles and requirements of reporting, including with reference to the ANAC Guidelines, the Reporting Person shall:

1. Prepare two sealed inner envelopes:
  - a. **Inner Envelope 1**: must contain exclusively the identifying details of the reporting person and a secure contact address (if desired);
  - b. **Inner Envelope 2**: must contain the Report and any supporting documentation;
2. Place both inner envelopes into a third sealed outer envelope bearing the wording: "CONFIDENTIAL – WHISTLEBLOWING – FOR THE ATTENTION OF THE CHANNEL MANAGER", identified as Attorney Elisa Pavanello, with office in Padua (PD), Via F. Rismondo No. 2/e;
3. Send the outer envelope by registered mail with return receipt to the address indicated by the Entity for the whistleblowing channel (to be completed), or deliver it by hand, ensuring in all cases that the envelope remains sealed;
4. The paper report shall be subject to confidential registration and stored in a confidential register held by the Manager; any supporting offices (e.g., Registry Office) shall only forward the sealed envelope to the Manager without opening it;

5. The Manager shall open exclusively **Inner Envelope 2** to initiate the investigation; **Inner Envelope 1** shall be opened only if and when strictly necessary (e.g., to provide feedback to the reporting person), in compliance with the principle of data minimization.

## 5.2 Oral Channel (Telephone)

Oral reports may be submitted through a dedicated telephone line managed by the Manager. The telephone number to be contacted is: **3534832781**.

The line provides for the recording of the Reporting Person's voice message, which must be left in accordance with the instructions provided by the voicemail system. The Manager documents the report by means of a detailed summary of the conversation. In any case, where a transcript/summary is prepared, its content may be verified and amended by the Reporting Person at the time of signature.

Without prejudice to the above, at the Reporting Person's request, a direct meeting may be arranged within a reasonable timeframe.

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## 5.4 Anonymous Reports

Anonymous reports shall be treated as ordinary reports. Should the Reporting Person subsequently be identified and demonstrate that they have suffered retaliation as a result of the report, they may benefit from the protections provided by law.

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# 6. Roles and Responsibilities

- **Manager:** receives and manages reports; ensures confidentiality; conducts the preliminary review; coordinates further investigations; and provides feedback within the applicable time limits.
- **Competent functions/offices** may support the Manager, at the latter's request, within the limits of the principles of necessity and confidentiality.

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# 7. Report Management Process

## 7.1 Receipt and Registration

The Manager records the report in a confidential Register accessible only to authorized personnel. Within 7 days of receipt, the Manager sends an acknowledgment of receipt to the Reporting Person (unless expressly requested otherwise or where contact is not possible).

## 7.2 Preliminary Assessment (Admissibility)

The Manager verifies:

- (i) that the report falls within the objective scope;
- (ii) that the Reporting Person falls within the protected categories (where identified);
- (iii) the absence of conflicts of interest;
- (iv) the minimum sufficiency of factual elements.

If necessary, the Manager may request additional information from the Reporting Person.

## 7.3 Investigation and Further Review

The Manager carries out a substantive assessment (evaluation of the **fumus boni iuris**) and, where appropriate, involves internal functions or specialized external parties, limiting access to information in accordance with the principle of necessity. The Manager does not carry out disciplinary assessments or determine individual liability; rather, the findings are transmitted to the competent functions/bodies for appropriate follow-up actions.

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## 7.4 Possible Outcomes

- Reasoned dismissal/closure (manifest groundlessness, irrelevance, lack of minimum required elements).
  - Initiation of internal checks/investigations and/or a dedicated audit.
  - Referral to competent internal functions (e.g., HR/Legal/Compliance) for any corrective actions.
  - Referral to competent authorities (in the cases and within the limits provided by law).
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## 7.5 Feedback to the Reporting Person and Closure

The Manager provides feedback within 3 months from the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months from the expiry of the 7-day period following submission.

Closure of the report is recorded in the confidential Register.

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## 7.6 Management of Conflicts of Interest and Replacement

If the Manager is in a conflict of interest or otherwise unable to act, the report shall be assigned to a formally designated substitute possessing comparable autonomy and expertise.

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# 8. Confidentiality, Security and Access

In all cases, the following requirements must be observed:

- Access to reports is limited to the Manager and to persons expressly authorized and bound by confidentiality obligations;
- Unauthorized disclosure of the identity of the Reporting Person and of the persons mentioned in the report is prohibited; disclosure is permitted only in cases allowed by law and with appropriate safeguards;
- Documentation relating to reports is exempt from documentary access, within the limits provided by applicable law.

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## **9. Prohibition of Retaliation and Management of Retaliation Reports**

Any form of retaliation against the Reporting Person and other protected persons (facilitators, colleagues, relatives, etc.) is prohibited.

Reports of retaliation may be submitted through the same internal channel (or, where provided for by law, to the Autorità Nazionale Anticorruzione – ANAC). The Manager shall initiate an urgent assessment and inform the competent functions for the adoption of protective and corrective measures. Disciplinary sanctions are provided for anyone who engages in retaliation or breaches confidentiality.

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## **10. Internal Communication, Training and Publication of the Procedure**

The Procedure shall be appropriately disseminated, including through publication on the Company's website.

Periodic training must be provided to employees and management on: what constitutes a report, how to submit it, applicable protections and prohibitions. In addition, the Company shall provide specific training to the Manager and supporting functions on confidentiality, investigative procedures and GDPR compliance.

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## **11. Monitoring, Reporting and Continuous Improvement**

The Manager shall prepare periodic reports (at least annually), in aggregated and anonymous form, covering the number of reports received, types of violations, outcomes, average processing times and measures adopted.

Senior management shall assess any corrective actions (e.g., allocation of resources, additional training, adjustment of reporting channels).

The Procedure shall be reviewed at least once a year or in the event of regulatory or organizational changes.

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## 12. Review and Approval

Rev. 00

Date 17th december 2024

Approved by CEO

Note: First emission