

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

Biko Meccanica Srl



Organization, Management and Control Model WHISTLEBLOWING PROCEDURE

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

LIST OF REVISIONS

Date	Revision	Nature Changes
December 17, 2023	0	First issue
July 20, 2026	01	Procedure review and appointment of new Reporting Manager

Summary

1) REGULATORY CONTEXT AND NATURE OF THE INSTITUTE	
2) DEFINITIONS	4
3) SCOPE	6
4) SCOPE OF APPLICATION	7
4.1 Subjective scope of application	7
4.2 Objective scope of application – Violations	7
4.2.1 Definition and content of the report	9
5) RECIPIENTS	9
6) RESPONSIBILITY AND DISSEMINATION	10
7) REFERENCE PRINCIPLES	10
7.1 Protection of the whistleblower's confidentiality	10
7.2 Protection of the confidentiality of the reported subject and other subjects	11
7.3 Processing of personal data	11
7.4 Protection from retaliation	12
7.5 Limitations of Liability for Reporters, Reporters, or Public Disclosures	12
8) REPORT MANAGEMENT	13
8.1 Reporting channels	13
8.1.1 Internal reporting channel	13
8.2 Operating methods for managing reports	14
8.2.1 Anonymous reports	15

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

1) REGULATORY CONTEXT AND NATURE OF THE INSTITUTE

Article 1, paragraph 51, of Law n. 190/2012 introduced a new article within Legislative Decree n. 165/2001, Article 54-bis, entitled "Protection of Public Employees Who Report Illegal Activities," which introduced a measure into our legal system aimed at encouraging the disclosure of illegal activities, known in Anglo-Saxon countries as whistleblowing.

The National Anti-Corruption Authority (hereinafter ANAC) issued Resolution No. 06/2015, "Guidelines for the Protection of Public Employees Who Report Illegal Activities (so-called Whistleblowers)," which provides, among other things, guidance on the measures public administrations must implement to protect the confidentiality of the identities of employees who report illegal activities, as required by the aforementioned Article 54-bis.

Subsequently, to further protect whistleblowers, Law n. 179/2017 came into force on December 29, 2017, containing "Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship." Article 1 of Law no. 179/2017 amended the aforementioned Article 54-bis.

The regulatory change introduced by Law no. 179/2017 also affected Article 6 of Legislative Decree no. 231/2001, which regulates organizational and management models suitable for preventing crimes.

Finally, the legislator issued Legislative Decree no. 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons reporting breaches of Union law and laying down provisions regarding the protection of persons reporting breaches of national legislation.

The new legislation is aimed, on the one hand, at guaranteeing freedom of expression and information, which includes the right to receive and impart information, as well as media freedom and pluralism. On the other hand, it is a tool for combating (and preventing) corruption and maladministration in the public and private sectors.

Reporters provide information that can lead to the investigation, detection, and prosecution of violations of the rules, thereby strengthening the principles of transparency and accountability of democratic institutions.

Therefore, ensuring the protection—both in terms of confidentiality and protection from retaliation—of individuals who expose themselves through reports, complaints, or, as will be seen, through the new institution of public disclosure, contributes to the emergence and prevention of risks and situations that are detrimental to the administration or entity to which they belong and, consequently, to the collective public interest.

This protection is now further strengthened and extended to individuals other than the whistleblower, such as the facilitator or individuals mentioned in the report, confirming the European and Italian legislators' intention to create the conditions that make this institution an important safeguard for the legality and proper functioning of administrations/institutions.

The main innovations contained in the new regulation are:

- the specification of the subjective scope with reference to public law entities, private law entities and the extension of the number of the latter;

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

- the expansion of the number of natural persons who can be protected for reporting, denunciation or public disclosures;
- the expansion of the objective scope, that is, of what is considered a relevant violation for the purposes of protection, as well as the distinction between what is the object of protection and what is not;
- the regulation of three reporting channels and the conditions for accessing them: internal (in entities with a dedicated person or office or through an external entity with specific skills), external (managed by ANAC) as well as the public disclosure channel;
- the indication of different ways of presenting reports, in written or oral form;
- the detailed rules of confidentiality obligations and the processing of personal data received, managed and communicated by or to third parties;
- clarifications on what is meant by retaliation and the expansion of the relevant cases;
- the regulations on the protection of those who report or communicate retaliatory measures offered by both ANAC and the judicial authorities and further indications on the responsibility of the whistleblower and on the exculpatory circumstances;
- the introduction of specific support measures for whistleblowers and the involvement, to this end, of third sector entities with adequate expertise and who provide their services on a pro bono basis;
- the revision of the rules on sanctions applicable by ANAC and the introduction of sanctions by private entities into the disciplinary system adopted pursuant to Legislative Decree no. 231/2001.

Decree No. 24/2023 amends Legislative Decree No. 231/2001, specifying that organizational and management models (which entities are not required to adopt) must include internal reporting channels. Specifically, pursuant to Article 6 of Legislative Decree No. 231/2001, the Model must include:

- 1) One or more channels (both written and oral) that allow the individuals designated by the legislation to submit, to protect the integrity of the entity, detailed reports of unlawful conduct, relevant pursuant to Legislative Decree no. 231/2001 and based on specific and consistent facts, or violations of the entity's organizational and management model, of which they have become aware by virtue of their duties; these channels guarantee the confidentiality of the whistleblower's identity in the reporting process;
- 2) at least one alternative reporting channel suitable for guaranteeing, through analogue and/or electronic means, the confidentiality of the whistleblower's identity;
- 3) appropriate measures to avoid retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons directly or indirectly related to the report;
- 4) Sanctions against those who violate the whistleblower protection measures, as well as those who maliciously or grossly negligently make reports that prove to be unfounded.

Therefore, pursuant to Article 6 of Legislative Decree No. 231/2001, multiple reporting channels must be established to protect the Company and allow for detailed reports of conduct constituting potential crimes or violations of Model 231. These reporting channels also guarantee the confidentiality of the whistleblower's identity.

2) DEFINITIONS

Whistleblower / whistleblower	a) Subordinate workers; b) Self-employed workers; c) Freelancers and consultants; d) Volunteers and interns, paid and unpaid; e) Shareholders;
--------------------------------------	--

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

	f) Persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised on a mere de facto basis within the Company.
Violations	Behaviors, acts or omissions that harm the public interest or the integrity of the private entity and which consist of: ○ administrative, accounting, civil or criminal offenses; ○ unlawful conduct relevant pursuant to Legislative Decree no. 231/2001 or violations of the Model; ○ offences falling within the scope of European Union or national legislation relating to the following areas: public procurement, services, products and financial 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, privacy and personal data protection, and network and information systems security; ○ acts or omissions that harm the financial interests of the Union; ○ acts or omissions relating to the internal market; ○ acts or behaviors that frustrate the object or purpose of the provisions of the Union acts in the areas previously indicated.
Information on violations	Information, including reasonable suspicions, regarding violations committed or which, based on concrete evidence, could be committed within the organization, as well as information regarding conduct aimed at concealing such violations.
Report	Written or oral communication of information, including well-founded suspicions, regarding violations already committed or not yet committed (but which, based on concrete evidence, may have been committed), as well as regarding conduct aimed at concealing them (e.g., concealment or destruction of evidence).
Internal reporting	Written or oral communication of information about violations submitted through the internal reporting channel.
External reporting	Written communication of violation information submitted through the ANAC reporting channel.
Public disclosure	Making information about violations publicly available through print, electronic, or broadcast media that can reach a large number of people.
Facilitator	A natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential. The law, using the term "assistance," refers to a person who provides advice and support to the whistleblower. Furthermore, this person operates in the same work environment as the whistleblower. For example, the facilitator could be a colleague from a different office than the reporting person's who assists the reporting person in a confidential manner, i.e., without disclosing the information learned. The facilitator may be a colleague who also holds the status of a trade union representative if they assist the whistleblower in their name and on their behalf, without using their union logo. Please note that if, however, they assist the whistleblower using their union logo, they do not act as a facilitator. In this case, the provisions regarding consultation with union representatives and the repression of anti-union conduct set forth in Law no. 300/1970 remain in effect.
Person involved	Natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or as a person otherwise implicated.
Retaliation	Any behavior, act, or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authorities, or

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

	public disclosure, and which causes or may cause the reporting party unfair harm, directly or indirectly. Non-exhaustive list: a) dismissal, suspension or equivalent measures; b) demotion or failure to be promoted; c) change of duties, change of workplace, reduction in salary, change of working hours; d) suspension of training or any restriction of access to it; e) demerit notes or negative references; f) adoption of disciplinary measures or other sanctions, including pecuniary ones; g) coercion, intimidation, harassment, or ostracism; h) discrimination or otherwise unfavorable treatment; i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion; j) failure to renew 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 sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; m) early termination or cancellation of the contract for the supply of goods or services; n) cancellation of a license or permit; o) request to undergo psychiatric or medical examinations.
Private sector entities	• entities that have employed, in the last year, an average of at least fifty subordinate workers with permanent or fixed-term employment contracts; • entities falling within the scope of the Union acts referred to in Parts IB and II of the Annex; • entities that adopt Organization, Management and Control Models, even if in the last year they have not reached the average number of subordinate workers mentioned above.

3) SCOPE

This procedure, which forms an integral part of Model 231, is intended to regulate the methods for managing reports of illicit conduct within the company.

Specifically, this document identifies appropriate internal information channels to ensure the receipt, analysis, and processing of reports, as well as systems to protect the whistleblower from discriminatory, retaliatory, or otherwise penalizing measures within the employment relationship.

The objective of this procedure is to describe and regulate the process for reporting violations of unlawful acts or irregularities, providing the whistleblower with *clear* operational instructions regarding the purpose, content, recipients, and methods of transmission of reports, as well as regarding the forms of protection provided by the Company in compliance with regulatory provisions (such as, for example, the prohibition of discrimination against the whistleblower, etc.).

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

This procedure also has the purpose of:

- regulate the procedures for verifying the validity and validity of reports and, consequently, the need to undertake appropriate corrective and disciplinary actions to protect the Company;
- ensure the confidentiality of the personal data of the whistleblower and the person allegedly responsible for the violation, without prejudice to the rules relating to investigations or proceedings initiated by the judicial authorities in relation to the facts reported, or in any case to disciplinary proceedings in the event of reports made in bad faith;
- adequately protect the reporting party against direct or indirect retaliatory and/or discriminatory conduct for reasons directly or indirectly related to the report;
- ensure a specific, independent and autonomous channel for reporting.

4) SCOPE OF APPLICATION

4.1 Subjective scope of application

The types of private sector entities required to comply with the regulations regarding whistleblower protection are the following:

- Entities who have employed, in the last year, an average of at least fifty (50) subordinate workers with permanent or fixed-term employment contracts ¹;
- Entities falling within the scope of the Union acts referred to in Parts IB and II of Annex 1 to Decree No. 24/2023, even if in the last year they have NOT reached an average of at least fifty (50) subordinate workers. These are the sectors of financial services, products and markets and prevention of money laundering and terrorist financing, environmental protection and transport safety.
- Entities, other than those referred to in letter b), who are equipped with an Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001 (so-called MOGC 231 or MOG 231), even if in the last year they have NOT reached an average of at least fifty (50) subordinate workers .

4.2 Objective scope of application – Violations

First, the new rules apply to violations of national or European Union legislation that harm the public interest or the integrity of a public administration or private entity, of which the reporting individuals become aware in a public or private work context.

In particular, reports may concern the violations summarized below:

- Violations of national regulatory provisions

This category includes criminal, civil, administrative or accounting offences other than those specifically identified as violations of EU law as defined below.

Secondly, the violations under consideration include:

- the predicate crimes for the application of Legislative Decree no. 231/2001;
- Violations of the Organizational and Management Models provided for in the aforementioned Legislative Decree no. 231/2001, which are also not attributable to violations of EU law as defined below. It should be noted that these violations do not constitute predicate offenses for the application of Legislative Decree no. 231/2001 and relate to organizational aspects of the entity adopting them.

¹To calculate the annual average of workers employed in the private sector, the last calendar year preceding the current year must be considered, except for newly established companies, for which the current year is considered.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

- Violations of European legislation

It's about:

- Offences committed in violation of the EU legislation listed 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 aforementioned annex). Please note that the regulatory provisions contained in Annex 1 are intended as a dynamic reference as they must naturally be adapted as the legislation itself changes.
Specifically, these offenses relate 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; privacy and data protection; and network and information system security.
For example, consider so-called environmental crimes such as the discharge, emission, or other release of hazardous materials into the air, soil, or water, or the unlawful collection, transportation, recovery, or disposal of hazardous waste.
- Acts or omissions that harm the financial interests of the European Union (Article 325 TFEU combating fraud and illegal activities affecting the EU's financial interests) as identified in EU regulations, directives, decisions, recommendations, and opinions.
Think, for example, of fraud, corruption and any other illegal activity connected to Union expenditure.
- Acts or omissions affecting the internal market that undermine the free movement of goods, persons, services, and capital (Article 26(2) TFEU). This includes violations of EU rules on competition, state aid, and corporate tax, as well as arrangements designed to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation.
- Acts or behaviors that undermine the object or purpose of European Union provisions in the areas listed above. This category includes, for example, abusive practices as defined by the case law of the Court of Justice of the European Union. Consider, for example, a company operating in a dominant position on a market. The law does not prevent such a company from achieving a dominant position on a market through its merits and capabilities, nor does it require it to ensure that less efficient competitors remain in the market. However, such a company could, through its behavior, undermine effective and fair competition in the internal market through the use of so-called abusive practices (predatory pricing, target discounts, bundling), thus violating the protection of free competition.

As regards the private sector, reports may concern violations of national legislation only with reference to 231 crimes and violations of the 231 Organization and Management Model, as well as those concerning European law in the matters indicated above.

The following are excluded from the scope of application of the "whistleblowing" regulation :

- Reports related to a personal interest of the whistleblower, which pertain exclusively to their individual employment relationships, or which are inherent to their employment relationships with hierarchically superior figures.
For example, reports regarding labor disputes and pre-litigation phases, discrimination between colleagues, interpersonal conflicts between colleagues, and reports regarding data processing carried out in the context of individual employment relationships without harming the public interest or the integrity of the public administration or private entity are excluded. Reports excluded because they are related to the whistleblower's personal interest are therefore not considered whistleblowing reports and may be treated as ordinary reports.
- Reports on national security and defense.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

- Reporting of violations already regulated by law in some special sectors (financial services, prevention and money laundering, terrorism, transport safety, environmental protection), to which the *ad hoc reporting rules continue to apply*.

The following provisions remain unchanged: classified information; medical and forensic secrecy; confidentiality of judicial decisions; criminal procedure rules on the obligation of confidentiality of investigations; provisions on the autonomy and independence of the judiciary; national defense and public order and safety; and the exercise of workers' right to consult their representatives or trade unions.

Note: Information on violations may also concern violations that have not yet been committed but that the whistleblower reasonably believes could be committed based on concrete evidence. These evidence may also include irregularities and anomalies (symptomatic indicators) that the whistleblower believes could give rise to one of the violations set forth in Legislative Decree no. 24/2023.

4.2.1 Definition and content of the report

Reports are defined as information, including well-founded suspicions, about violations that have already been committed or have not yet been committed (but which, based on concrete evidence, may have been committed), as well as about conduct aimed at concealing them (e.g., concealment or destruction of evidence). These must concern behaviors, acts, or omissions of which the whistleblower or whistleblower has become aware in a public or private work context².

Note: The whistleblowing regulation also applies to reports made during an employment relationship that has subsequently ended, if the information was acquired during its duration, or if the relationship has not yet begun and information on violations was acquired during the selection process or other pre-contractual phases.

Regarding content, reports must be as detailed as possible and, for their admissibility, the following essential elements must be clear:

- The reporting person's identifying information (name, surname, place and date of birth) as well as a contact address to which subsequent updates should be communicated;
- The circumstances of time and place in which the reported event occurred;
- Personal information that allows us to identify the person to whom the reported facts are attributed.

5) RECIPIENTS

This procedure applies to the Recipients of the Organizational Model and/or the Code of Ethics, namely:

- a) the company's top management and members of the corporate bodies;
- b) the employees;
- c) those who, although not falling into the category of employees, work for the Company and are under the control and direction of the Company (by way of example and not limited to: interns, contract and project workers, agency workers);

²The term "work context" is not limited to those who have a "strict" employment relationship with the organization, but also extends to those who have established other types of legal relationships with public and private entities other than those of a strictly employment nature. This includes, among others, consultants, collaborators, volunteers, interns, shareholders of those public and private entities, and individuals with administrative, management, control, supervisory, or representation roles.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

- d) those who, although external to the Company, operate, directly or indirectly, on a stable basis, on behalf of or with the Company itself (e.g. consultants, ongoing collaborators, suppliers, representatives, agents and procurers, etc.).

6) RESPONSIBILITY AND DISSEMINATION

This procedure is an integral and substantial part of the Organizational Model and, therefore, is approved by the competent Corporate Bodies which, upon proposal from the Organismo di Vigilanza and/or the Gestore delle Segnalazioni, are also responsible for updating and integrating it.

It is accessible in paper and/or electronic format:

- on the company website: [Biko: Machines and Plants for the](https://www.biko.it/enconversion) <https://www.biko.it/enof> <https://www.biko.it/enflexible> <https://www.biko.it/enmaterials> <https://www.biko.it/en>; and/or
- on the company noticeboard.

The same dissemination methods described above will be adopted for subsequent revisions and additions to the procedure.

7) REFERENCE PRINCIPLES

7.1 Protection of the whistleblower's confidentiality

The prohibition on revealing the identity of the whistleblower applies not only to the name of the whistleblower but also to any other information or element of the report, including the documentation attached to it, from the disclosure of which the identity of the whistleblower can be directly or indirectly deduced.

Confidentiality must also be ensured in jurisdictional and disciplinary matters.

There are two cases in which disclosing the whistleblower's identity requires prior written communication of the reasons for disclosing the data relating to his or her identity and the whistleblower's prior express consent:

1. Where, in the context of disciplinary proceedings initiated against the alleged perpetrator of the reported conduct, the identity of the whistleblower is essential to the defense of the individual to whom the disciplinary charge has been contested;
2. In the event that, in internal and external reporting procedures, disclosure of the whistleblower's identity is also essential for the defense of the person involved.

Confidentiality must also be guaranteed when the report is made through methods other than those established by public and private sector entities and by ANAC itself in accordance with the decree, or is received by personnel other than those authorized and competent to process it, to whom the report must be forwarded without delay.

The obligation to protect confidentiality requires that any disclosure of the identity of the reporting person to persons other than those authorised to receive or follow up on reports must always take place with the express consent of the reporting person.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

In the private sector, the decree requires organizations and individuals with fewer than 50 employees, but who have established a Model 231, to include disciplinary sanctions therein, including against those found to be responsible for violating the confidentiality obligation in the handling of reports.

In compliance with fundamental principles of personal data protection, such as purpose limitation and data minimization, reports cannot be used beyond what is necessary to adequately follow up on them.

7.2 Protection of the confidentiality of the reported subject and other subjects

Identity protection must also be guaranteed for the reported individual, or the individual to whom the breach is attributed in the public disclosure (the so-called "involved person"). Therefore, the data controller and data processor must take special precautions to prevent the improper circulation of personal information, not only externally but also within the offices of the administration/institution, possibly to individuals not authorized to process such data.

Given the above, as previously mentioned, it is reiterated that both the Authority and public and private sector administrations and entities must activate reporting channels that guarantee the confidentiality of the identity of such individuals, including through the use of encryption tools, where IT tools are used.

In any case, the same confidentiality must be guaranteed – as specified above for the whistleblower – even when the report is made through methods other than those established in accordance with the decree, as well as in cases where the report reaches personnel other than those responsible for processing, to whom it is nevertheless transmitted without delay.

An exception to this duty of confidentiality for the persons involved or mentioned in the report is when the reports are the subject of a complaint to the judicial authorities.

7.3 Processing of personal data

Pursuant to Legislative Decree no. 24/2023, data controllers are public and private sector entities that establish internal reporting channels, ANAC within the external reporting channel, and the competent authorities to whom the reports are forwarded.

The public or private entity is the data controller pursuant to Regulation (EU) 2016/679 (so-called GDPR) and, except in cases of joint controllership, is required to identify the data processors (pursuant to Article 28 of the GDPR) and the persons authorized to process the data (pursuant to Article 29 of the GDPR).

Personal Data will be processed in accordance with the principles of fairness, lawfulness, and transparency, using IT, manual, and/or electronic media and/or tools, using procedures strictly related to the purposes of the processing and ensuring the confidentiality and security of the data and compliance with specific legal obligations.

Personal Data will be retained for five years from the date of communication of the final outcome of the procedure for reporting the unlawful fact or act, in compliance with the data minimization principle set forth in Article 5, paragraph 1, letter c), of the GDPR, as well as the Data Controller's legal obligations. In the event of legal disputes, Personal Data will be retained for the entire duration of the dispute, until the time limit for filing appeals has expired.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

Liability for violations of personal data protection regulations falls on the data controller when such violation is committed by authorized persons or data processors.

7.4 Protection from retaliation

To protect *whistleblowers*, the decree provides for the prohibition of retaliation, defined as *"any behavior, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial authority or the public disclosure and which causes or may cause unjustified harm to the reporting person or the person who filed the complaint, directly or indirectly"*.

Retaliation can therefore also be *"only attempted or threatened"*.

The conditions for applying the protection against retaliation as provided for by Legislative Decree no. 24/2023 are as follows:

1. The individual reported, denounced, or made the public disclosure based on a reasonable belief that the information on the violations reported, disclosed, or denounced is truthful and falls within the objective scope of the decree;
2. The reporting or public disclosure was made in compliance with the provisions of Legislative Decree no. 24/2023;
3. There must be a consistent relationship between the reporting, disclosure and complaint made and the retaliatory measures suffered;
4. However, mere suspicions or "corridor rumours" are not enough.

The legislator has provided for a reversal of the burden of proof by establishing that where the *whistleblower* demonstrates having made a report, complaint, or public disclosure and having suffered retaliation as a result, the burden of proof shifts to the person who committed the alleged retaliation.

If the Authority determines that acts, measures, behaviors, or omissions adopted, or even attempted or threatened, by public or private sector entities are retaliatory, they will be deemed null and void and subject to an administrative fine ranging from €10,000 to €50,000.

The protection provided in the event of retaliation is not guaranteed when the reporting person's criminal liability for defamation or slander is established, even by a first-instance ruling. If liability is established, the reporting person or whistleblower is also subject to disciplinary action.

Any alleged retaliation, even if only attempted or threatened, must be reported exclusively to ANAC.

7.5 Limitations of Liability for Reporters, Reporters, or Public Disclosures

The limitations of criminal, civil and administrative liability apply only in cases where the following two conditions apply:

1. The first requires that at the time of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to uncover the infringement.
2. The second condition, however, requires that the report, public disclosure, or complaint be made in compliance with the conditions set forth in Legislative Decree no. 24/2023 to benefit from protection from retaliation.

For further information on the specific limitations of liability introduced by Legislative Decree no. 24/2023, please refer to the text of the decree itself.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

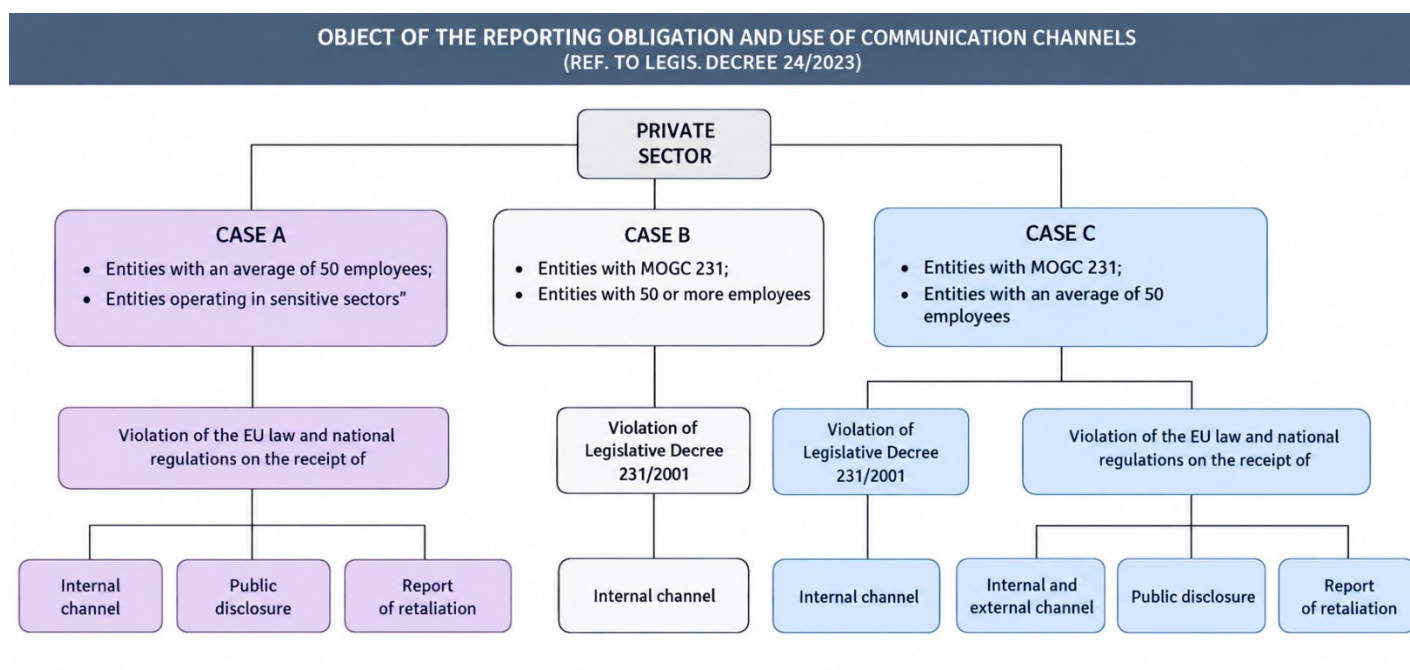
8) REPORT MANAGEMENT

8.1 Reporting channels

For the management of reports in the private sector, Legislative Decree no. 24/2023 provides for three (3) different channels that can be used depending on the type of entity and the subject of the report:

- Internal channel to the institution;
- External channel to the institution, established and managed by ANAC;
- Public disclosure.

Regarding the types and methods for submitting reports, the rules vary based on the size and nature of the reporting entity. Specifically, in the private sector, they can be summarized as follows:



8.1.1 Internal reporting channel

To be considered adequate, internal reporting channels must be capable of ensuring the confidentiality of the identity of the whistleblower and the persons involved, as well as the content of the report and the related documentation.

Regarding specific tools, Article 4 of Legislative Decree No. 24/2023 provides that reports can be made in the following ways:

- in written form :
 - analog;
 - or by computer ³;

³The ANAC guidelines, in line with the opinion issued by the Italian Data Protection Authority, expressly exclude regular email and certified email as adequate tools for ensuring confidentiality. Therefore, the only suitable IT tool is the online

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

b) in oral form:

- 1) through dedicated telephone lines or voice messaging systems;
- 2) at the request of the whistleblower, through a direct meeting with the report manager.

The private entity is required to prepare and make available to the reporting party both written (analog and/or electronic) and oral channels. The reporting party is free to choose the method they deem most appropriate.

8.2 Operating methods for managing reports

The organization has activated the following internal channels for transmitting and managing reports:

A) WRITTEN FORM, BY ORDINARY MAIL sent to the Company's registered office address, Via Pacinotti n. 105 – 30020 Pramaggiore (VE); in this case, to ensure confidentiality, the report must be placed in separate sealed envelopes as indicated below.

In order to separate the identifying data of the reporter from the report, 2 (two) sealed envelopes must be used :

1. the first with the identifying data of the reporting person and the contact details where subsequent communications can be received,
2. the second with the report (a form for drafting the Report is available on the Company's website).
3. Both must then be placed in a third sealed envelope marked on the outside with the words "Reserved for the manager of the report – whistleblowing report".

The latter must in turn be inserted in the sealed envelope used for shipping and bearing the address of the Company's registered office, Via Pacinotti n. 105 – 30020 Pramaggiore (VE);

B) ORAL FORM. Through a dedicated telephone line (0434 521583 – open Monday to Friday, 9:00 am to 6:30 pm) or in person (upon request).

The role of external Report Manager is entrusted to Lawyer Martina Benvenuto from Pordenone.

The Report Manager:

- a) issues the reporting person an acknowledgement of receipt of the report within seven (7) days of the date of receipt;
- b) maintains communication with the reporting person;
- c) Within reasonable timeframes and in compliance with data confidentiality, the Authority assesses whether the essential requirements of the report are met to determine its admissibility and thus grant the reporting party the required protections. To assess the aforementioned requirements, the entity managing the reports may refer to the same criteria used by the Authority;
- d) once the admissibility of the report has been assessed, as for *whistleblowing*, the reporting manager starts an internal investigation into the reported facts or conduct to assess their existence;
- e) following the investigation, the manager provides feedback to the reporting person within three (3) months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three (3) months from the expiry of the seven-day period from the submission of the report.

Anyone receiving a report outside the established internal channels must forward it as soon as possible, and in any case within seven (7) days of receipt, to the reporting manager, in original with any attachments, in the utmost confidentiality and without keeping a copy.

platform.

	WHISTLEBLOWING PROCEDURE	Rev. 01
	Organization, Management and Control Model pursuant to Legislative Decree 231/2001	

In the event of a conflict of interest, or in cases where the person handling the report is the same person as the reporting party, the person being reported, or is otherwise involved or affected by the report, the report may be forwarded to top management (Management), ensuring effective, independent, and autonomous management, always in compliance with the confidentiality obligation required by law.

8.2.1 Anonymous reports

In the event of anonymous reports being received, also in light of ANAC's guidelines, if they are timely, detailed, and supported by appropriate documentation, the company will treat them as ordinary reports and, as such, will process them in accordance with its usual internal regulations.

In any case, anonymous reports must be recorded by the reporting manager, and the documentation received must be retained. Indeed, the Decree stipulates that if the anonymous whistleblower is subsequently identified and has suffered retaliation, the whistleblower must be guaranteed the protections provided for whistleblowers.