

Whistleblowing Policy

Company Procedure for the Management of Reports

Revision 01

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Whistleblowing: learn more about it

The CSR: a fundamental tool for managing risks and protecting workers

The correct and effective management of reports (Whistleblowing) is extremely important to ensure compliance with the legality and transparency principles established by the Company (corporate social responsibility), according to the current legislation and the rules of conduct adopted by the Company.

Whistleblowing helps identify and oppose any form of illicit conduct, protect members from economic and reputational damage, spread ethics, legality and transparency within the company and strengthen the internal control and risk management systems.

The purposes of the Company through this procedure are reported below:

- Ensuring transparency and efficiency of the reporting channels;
- Promptly managing the reports made by the subjects as defined;
- Protecting the personal data of the whistleblowers and, if necessary, preserving their anonymity upon their request;
- Protect the whistleblowers from any risk of retaliation.

Therefore, the main goals are encouraging and facilitating the reporting activity within the **company** and reducing the risks of illicit conduct, building and strengthening **trust**-based relationships with **stakeholders** and promoting and increasing corporate culture inspired by transparency, integrity, good governance and corporate compliance.

The EthicPoint system

EthicPoint is an external certified service designed to protect the confidentiality of the whistleblower. Its approach is based on the idea of “service”, meaning that it offers not only a channel to send reports, but also an actual form of assistance and (professional) advice to the whistleblowers, who are free to use it even without formalizing the report in full confidentiality. Therefore, before any action, it is essential to turn to the EthicPoint experts, who can provide the necessary information.

1. Purpose and scope¹

This document defines the rules for the correct and effective management of reports by whistleblowers (the reporting subject), also in order to identify and remove any risk factor and turn to the competent authorities, if necessary.

The purpose of this document is to provide the whistleblowers and all the subjects involved with clear operational information regarding the subject, content, recipients and methods of transmission and management of reports, including all the protections available, pursuant to the applicable law and internal procedures.

This procedure has also been designed as a guide for the draft of circulars or information and training documents for the subjects involved.

It applies to all the activities performed by the Company.

2. Terms and definitions: basic concepts

Before analysing this procedure relating to the management of reports, it is recommended to read the entire Policy, where the terms and definitions relating to Whistleblowing are described.

1. Possible and impossible reports

Also taking into account the provisions of other regulations and reference best practices, the report may concern actions or omissions, performed or attempted, which may:

- Breach national or European Union regulatory provisions harming the public interest or the integrity of the public administration or private entity, of which people have become aware in a public or private work context, as specifically referred to in Decree no. 24 of 10 March 2023;
- Be subjected to administrative or criminal sanctions or other administrative measures, also against the Company, pursuant to Legislative Decree 231/2001, where applicable;
- Be attributable to the abuse of the power by an employee to gain private advantages;
- Prove a problem within the Company due to the performance of the assigned functions for private purposes (for example: waste, nepotism, constant failure to comply with procedural deadlines, non-transparent recruiting, accounting irregularities, false declarations, violation of environmental and workplace safety regulations);
- Violate the Code of Ethics, the internal company regulations, the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, where applicable, or other company provisions subjected to disciplinary sanctions;
- Cause financial or reputational damage to the Company or its members/shareholders;

¹ Regulatory references: Legislative Decree no. 24 of 10 March 2023, ANAC Guidelines.

- Harm the employees or other individuals carrying out their activities at the Company.

Only violations concerning xxx of which the whistleblowers have certain knowledge or reasonable suspicions based on concrete and actual elements may be reported.

On the contrary, these violations cannot be reported:

- Objections, claims or requests relating to the personal interests of the whistleblowers;
- Objections, claims or requests exclusively pertaining to the employment relationship of the whistleblowers and the relationships between them and their chiefs;
- General objections, claims or requests that, in any case, do not specifically refer to one of the violations reported above;
- Reports relating to information safeguarded by legal or medical confidentiality or falling within the principle of confidentiality of the resolutions of judicial bodies.

Note: If employees believe that they have suffered any violation of their personal interest, their employment relationship or the management of relations with their chiefs, they will always have to use the ordinary remedies and protections, such as, for example, discussing with their employers, applying to labour unions or seeking legal assistance.

2. Reporting channels

Reporting Tools

The Company has developed an independent and certified reporting channel providing a specific address for the collection and management of reports.

The channel adopted allows all the stakeholders, both internal and external, to report any violation provided for by Decree no. 24 of 2023 as well as by company procedures, ensuring effective and confidential communication.

The reporting methods activated are as follows:

1	Landing page	Dedicated web page (including email address functional to the operation of the service - fortevillage@ethicpoint.eu)
2	Toll-free number	800 985 231 with voice messaging (valid for Italy only)

Pursuant to article 4, paragraph 3 of Legislative Decree no. 24 of 2023, the whistleblowers may request a face-to-face meeting to orally submit their reports.

3. Management of reports

The subjects involved (whistleblowers)

The Company regards both internal and external stakeholders as potential whistleblowers. Such as, for example:

- Employees of public administrations, employees of public economic bodies as well as private law bodies subject to public control, in-house companies, public law bodies or public service providers;
- Employees of private entities;
- Self-employed workers, freelancers and consultants who work for public or private entities;
- Volunteers and trainees, both paid and unpaid, who work for public or private entities;
- Shareholders and people having administrative, management, control, supervisory or representative functions;
- Facilitators;
- People sharing the same work context with whistleblowers and having stable emotional or kinship relationships with them within the fourth degree;
- Colleagues of the whistleblowers sharing the same work context and having habitual and current relationships with the whistleblowers.

Even when:

- The legal relationship has not begun yet, if the information on the violations was collected during the recruitment process or during the other pre-contractual phases;
- During the probationary period;
- After the termination of the legal relationship, if the information on the violations was collected during the relationship itself.

Obligation to confidentiality

The purpose of this procedure is to protect the whistleblowers, preserving their anonymity, only in case of reports coming from identifiable and recognizable subjects.

Anonymous reports, albeit accurate and adequately detailed, that is, capable of highlighting facts and situations in relation to specific contexts, are considered ordinary reports. Anonymous reports and their treatment, however, are made with the same tools available for confidential reports, even if communication with the anonymous whistleblower is impossible after the report itself.

The recipients of reports

The internal contact persons are:

1	EthicPoint – Certified external service for the protection of whistleblowers
2	Internal auditing
3	Human Resources

4. Procedure and duties of the recipients of reports

Verification of the validity of reports

EthicPoint takes charge of the report, transmits it to the relevant internal functions and sends a notice of receipt to the whistleblower within 7 days from the date of receipt.

The internal functions shall diligently follow up with the reports received by providing feedback within 3 months from the date of the relating notice of receipt, or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report, using the above-mentioned e-mail address or through the contacts possibly provided by the whistleblower in the reporting method.

The information shall be managed in accordance with the provisions on the protection of the whistleblower.

Where necessary, the internal functions shall ask the whistleblower or any other subject involved in the report for explanations, taking all the necessary precautions.

They shall also verify the validity of the circumstances mentioned in the report through any activity deemed appropriate, including the acquisition of documentation and interviews with any other subject who may provide information about the reported facts, in compliance with the principles of impartiality, confidentiality and protection of the identity of the whistleblowers.

The Company, based on the assessment of the facts reported, may decide, in case of their evident and explicit groundlessness, to close the case.

The Company orders the direct closure of reports in some cases.

If evidence of the non-manifest groundlessness of the fact emerges, the relevant internal functions forward the report, also for the adoption of the necessary measures, to the competent subjects designated by the Company.

Verification of the validity of the anonymous report

The verification of the validity of the report by the Company is similar for both confidential and anonymous reports. However, in case of anonymous reports, the following indications shall be followed:

- The need for a more detailed analysis of the elements that exclude the direct closure;
- The Company shall contact the whistleblower, if technically possible.

5. Protection of the whistleblower

The Company formally declares that the whistleblower shall suffer no discrimination or retaliation; moreover, any behaviour of this kind shall be sanctioned. In particular, pursuant to article 17 of Legislative Decree no. 24 of 2023, whistleblowers cannot suffer any retaliation. This form of protection shall not be applied to those cases where the reports contain false information and are made with malice or negligence.

In case of suspected discrimination or retaliation against the Whistleblower in relation to the report, or abuse of the reporting tool by the latter, the Company may impose disciplinary sanctions.

Supporting measures shall be enforced for the whistleblower:

- Information;
- Free assistance and advice on the reporting methods and protection from retaliation.

6. Responsibility of whistleblowers

This policy is intended without prejudice to civil and disciplinary liability in case of a slanderous or defamatory report, also pursuant to the Italian Criminal Code and art. 2043 of the Italian Civil Code.

Any form of abuse of this policy, such as any explicitly opportunistic reports or reports made with the sole purpose of harming the person reported or other individuals and any other alleged improper use or intentional exploitation of the Company in relation to this procedure, as well as any unfounded report made with malice or negligence, is considered a source of disciplinary liability also with any competent entities.

7. The sanctioning system

An effective whistleblowing system must provide for sanctions against both the whistleblower, in case of abuse of the reporting tool, and the reported persons in case of verification of the reported offences based on the provisions of the applicable legislation, including the applicable collective bargaining agreement, and specifically on Legislative Decree no. 24 of 2023 on the protection of people reporting infringements of Union law and national provisions.