

# WHISTLEBLOWING POLICY

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## 1. PURPOSE

The purpose of the Procedure is to regulate the process of transmission, reception, analysis and management of Reports, including the archiving and subsequent deletion of both Reports and related documentation, in the manner indicated in this document.

The procedure is also aimed at implementing Legislative Decree no. 24 of 10 March 2023, published in the Official Gazette on 15.03.2023, transposing Directive (EU) 2019/1937 on "the protection of persons who report violations of EU law (so-called "Freedom of Conduct"). Whistleblowing regulations)".

For anything not expressly indicated in this Procedure, the provisions of the aforementioned Legislative Decree remain fully applicable.

In summary, the aforementioned legislation provides:

- a protection regime for specific categories of subjects who report information, acquired in the context of work, relating to violations of national or European Union regulatory provisions that harm the public interest or the integrity of the entity;
- protective measures, including the prohibition of retaliation, to protect the Whistleblower as well as the Facilitators, colleagues and relatives of the Whistleblower and legal entities connected to the Whistleblower;
- the establishment of reporting channels within the entity (one of which is computerized) for the transmission of Reports that guarantee, also through the use of encryption tools, the protection of the confidentiality of the identity of the Whistleblower, of the Person involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation;
- in addition to the right to file a complaint with the judicial or accounting authority, the possibility (if one of the conditions provided for in Article 6, paragraph 1, of Legislative Decree no. 24/2023 is met) to make External Reports through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC), as well as to make Public Disclosures (if one of the conditions provided for in Article 15, paragraph 1 is met, of Legislative Decree no. 24/2023), through the press or electronic or dissemination means capable of reaching a large number of people;
- disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for by art. 16 and 21 of Legislative Decree no. 24/2023.

## 2. RECIPIENTS

The recipients of this Procedure (hereinafter "Whistleblowers") are:

- the top management and members of the corporate bodies of AZ FIUS S.p.A.;
- employees, former employees and job candidates, partners, customers of AZ FIUS S.p.A. as well as - but not limited to - partners, suppliers (including under contracting/subcontracting), consultants, collaborators in the performance of their work at AZ FIUS S.p.A.;
- in possession of Information about violations as defined in this Policy;
- natural and legal entities, not included in the above categories but to whom the protection measures provided for in this Procedure apply.

It should be noted that the provisions of this procedure apply:

- even if the legal relationship has not yet commenced and the information relating to the Breach was acquired during the selection phase or in the pre-contractual phases;
- during the probationary period;

- after the termination of the legal relationship, provided that the information on the Violations was acquired in the Employment Context.

The provisions of this document also apply to anonymous Reports, provided that they are adequately substantiated, as defined in this Procedure.

### **3. SCOPE OF APPLICATION**

The Procedure applies to AZ FIUS S.p.A., which guarantees its correct and constant application, as well as maximum internal and external dissemination.

There is no exhaustive list of crimes or irregularities that may be the subject of whistleblowing. Reports concerning anomalies, irregularities or crimes committed both in the interest and to the detriment of the entity are considered relevant.

- **WHAT CAN BE REPORTED**

Legislative Decree no. 24/2023 establishes that information regarding violations that harm the public interest or the integrity of the public administration or private entity, learned in the context of work, in particular, by way of example and not limited to, is subject to reporting:

- administrative, accounting, civil or criminal offences;
- relevant unlawful conduct pursuant to Legislative Decree no. 231/2001 (including violations of organizational models and related protocols);
- violations of the Code of Ethics;
- violations of the provisions of Legislative Decree no. 24/2023;
- violations of Contractual provisions, Policies, Standards and Company Procedures;
- any violation of national and international laws and regulations in force or in the future;
- in general, any conduct, act or omission that may cause damage or prejudice, including reputation, to the company;
- offences falling within the scope of EU or national acts in 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;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions relating to the internal market;
- acts or conduct which frustrates the object or purpose of the provisions laid down in Union acts.

Reports must be made in good faith and must be substantiated with precise information so that they are easily verifiable.

- **WHAT SHOULD NOT BE REPORTED**

With reference to the exclusions indicated in Legislative Decree no. 24/2023 and in the "Guidelines" issued by the National Anti-Corruption Authority (ANAC) approved by Resolution no. 311 of 12/07/2023, the following are not included among the other information on reportable and reportable violations:

- clearly unsubstantiated news, information that is already totally in the public domain, as well as information acquired only on the basis of unreliable indiscretions or rumors (so-called rumors) or in any case learned outside the work context. This is because it is necessary both to take into account the interest of third parties covered by the information reported in the report and to prevent the entity from carrying out internal inspection activities that are not very useful and in any case expensive;
- disputes, claims or requests related to a personal interest of the whistleblower and which relate exclusively to their individual employment relationships or to relations with hierarchically superior figures. Therefore, reports concerning labour disputes, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker, complaints related to contractual and salary classification, etc., are excluded.
- facts or circumstances falling within the scope of national or European Union provisions on classified information, legal or medical secrecy and the secrecy of court decisions, or falling within the scope of national provisions on criminal procedure, the autonomy and independence of the judiciary, in the field of national defence and public order and security, as well as in the exercise and protection of the right of workers to consult their representatives or trade unions, protection against unlawful conduct or acts carried out as a result of such consultations, the autonomy of management and labour and their right to enter into collective agreements, as well as the repression of anti-union conduct;
- violations that are compulsorily regulated by European Union or national acts, as indicated in art. 1, par. 2, lett. b), of Legislative Decree no. No 24/2023 (on financial services, products and markets and the prevention of money laundering and terrorist financing, transport security and environmental protection);
- commercial complaints, for which reference should be made to the dedicated channels;
- requests to exercise personal data protection rights against the company, pursuant to EU Regulation no. 2016/679 (General Data Protection Regulation - GDPR) and Legislative Decree no. 196 of 30 June 2003 (Personal Data Protection Code) and Legislative Decree no. 101 of 10 August 2018 and subsequent amendments and additions,

It should be noted that in the event of unfounded reports, which prove to be defamatory and slanderous, AZ FIUS S.p.A. reserves the right to take action in defense of its interests and the injured parties, including from a disciplinary point of view.

#### **4. MANAGEMENT**

AZ FIUS S.p.A. has identified a third party, with characteristics of independence and autonomy, as the "Manager" of the reports and therefore of the entire process of managing them, without prejudice to the responsibilities and prerogatives of the Board of Statutory Auditors on the reports addressed to it.

AZ FIUS S.p.A. has set up the "Whistleblowing Committee" consisting of the following persons in office pro-tempore:

- Chief Executive Officer (CEO),
- Head of the Administrative Office

The Manager will communicate to the Whistleblowing Committee all reports received through the platform and/or other communication channels (e-mail, external reports and/or public disclosure), for their management and to take appropriate actions in compliance with current legislation.

## **Management of conflicts of interest**

The Procedure must ensure that the management of the Report is entrusted exclusively to persons who are not in situations of conflict of interest.

The Manager and/or the members of the Whistleblowing Committee, if they consider themselves to have a conflict of interest with respect to the report received, are required to:

- Declare your situation of conflict of interest;
- refrain from processing the Report.

In the event of any doubt as to the existence of its conflict of interest, it will delegate the assessment and decision on the matter to the Manager and/or the other members of the Whistleblowing Committee.

## **WHISTLEBLOWING MANAGEMENT PROCESS**

### **Preliminary Assessment of the Report**

Upon receipt of the Report, the Manager:

- a) carries out a preliminary analysis of the contents of the same, if deemed appropriate by the same, also with the support of specialized external consultants, in order to assess its relevance in relation to the scope of application of the Whistleblowing Decree and, in general, of the Procedure;
- b) archives the Report if it deems that it is not admissible due to the provisions of the Whistleblowing Decree and this Procedure, such as:
  - manifestly unfounded due to the absence of factual elements attributable to the typified Violations;
  - ascertains the generic content of the whistleblowing report such as not to allow the facts to be understood, or the reporting of wrongdoing accompanied by inappropriate or irrelevant documentation such as not to make the content of the Report itself understood;
  - production of documentation only in the absence of reporting of unlawful conduct. In this case, the Manager must take care to justify in writing to the Whistleblower the reasons for the archiving;
- c) in the case of 231 Reports, the same is transmitted and shared with the Manager and the Whistleblowing Committee and the Supervisory Body, notifying the Whistleblower. As required by art. 4, of the Whistleblowing Decree, the Report submitted to a person other than the Manager must be sent immediately (within seven days) to the latter, giving simultaneous notice to the Whistleblower.

### **Investigation**

The management of the Report is carried out in compliance with the provisions of this Procedure.

In handling the Report, the Manager performs the following activities:

- a) issues the Whistleblower with an acknowledgement of receipt of the Report within seven days from the date of receipt;
- b) maintains dialogue with the Whistleblower and – if necessary – requests additions from the latter;
- c) diligently follows up on the Reports received;
- d) provides feedback to the Report within three months from the date of the acknowledgment of receipt of the Report or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the Report.

In relation to the 231 Reports, the Manager carries out the above activities in concert and with the support of the Whistleblowing Committee, also through joint meetings, in compliance with the confidentiality requirements set out in the Whistleblowing Decree and this Procedure.

The Manager has the right to request the support of internal functions or specialized external consultants, in compliance with the confidentiality requirements set forth in the Whistleblowing Decree and this Procedure.

The Manager also has the right to request clarifications and/or additions from the Person Involved during the management of the Report.

This is without prejudice to the possibility for the Whistleblower to provide further information in the event that the fact that is the subject of the Report is continued, interrupted or even aggravated.

The Reports (and related documentation) are kept by the Manager for the time necessary to process them and, in any case, no longer than five years from the date of communication of the final outcome of the Reporting management process.

### **Internal investigation activities**

In order to evaluate a Report, the Manager may carry out the appropriate necessary internal investigations either directly or by appointing – without prejudice to the obligation of confidentiality – a person internal or external to the Company.

In relation to the 231 Reports, the Manager carries out these investigation activities in agreement with the Whistleblowing Committee.

### **Closing the Report**

The evidence collected during the internal investigations is analysed to understand the context of the Report, to establish whether a material breach has actually occurred pursuant to this Procedure and/or the Whistleblowing Decree, as well as to identify disciplinary measures, suitable measures to remedy the situation that has arisen and/or to prevent a similar situation from happening again in the future.

In addition, where a violation has been ascertained, the Manager – in agreement and with the support of the Whistleblowing Committee – may:

1. proceed with the initiation of sanctioning proceedings against the Person Involved, in compliance with the legislation, any applicable collective bargaining agreement and Model 231;
2. evaluate – also together with the other competent corporate functions, the opportunity to initiate disciplinary proceedings against the Whistleblower, in the case of Reports in relation to which bad faith and/or merely defamatory intent are ascertained, also confirmed by the groundlessness of the Report itself;
3. agree, together with the corporate function affected by the Breach, on any action plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.

## **5. VERIFICATION OF THE VALIDITY OF THE REPORT**

The verification of the validity of the circumstances represented in the Report is the responsibility of the Manager, in agreement with the Whistleblowing Committee, which is responsible for a timely and accurate investigation, in compliance with the principles of impartiality, fairness and confidentiality towards all parties involved.

During the verifications, the Manager may avail itself of the support of the competent corporate functions from time to time and, where deemed appropriate, of external consultants specialized in the field of the Report received and whose involvement is functional to the verification of the Report, ensuring the confidentiality and – where possible – the anonymization of any personal data contained in the Report.

At the end of the verification phase, the Manager prepares a summary report of the investigations carried out and the evidence that emerged, sharing it, based on the results, with the competent company functions from time to time, in order to define any intervention plans to be implemented and the actions to be taken to protect the company, also communicating the results of the in-depth



investigations and checks carried out in relation to each Report to the managers of the company structures affected by the contents of the same.

On the other hand, if, at the end of the analysis, it emerges that there are no sufficiently detailed elements or, in any case, that the facts referred to in the Report are unfounded, the latter will be archived, together with the related reasons, by the Manager in agreement with the Whistleblowing Committee.

The Manager periodically reports to the Board of Directors on the types of reports received and on the outcome of the investigation activities.

## **6. SUBJECT OF THE REPORT**

The reported unlawful conduct must concern situations of which the subject has become directly aware due to the employment relationship and include information acquired on the occasion of and/or due to the performance of work duties, even casually.

With this in mind, it is appropriate that the reports are as detailed as possible and offer as many elements as possible in order to allow the body responsible for managing them to carry out the necessary checks.

"Reporting" means the communication of possible unlawful, commissive or omissive conduct that constitutes or may constitute a violation, or inducement to violate, laws and/or regulations, values and/or principles enshrined in the Code of Ethics of AZ FIUS S.p.A. in the principles of internal control, as well as in the Company Procedures and/or rules.

The whistleblower must provide all the elements useful to allow the Manager and the Whistleblowing Committee to proceed with the due and appropriate checks and internal investigations to verify the validity of the facts reported.

To this end, the report should preferably contain the following elements:

- personal details of the person making the report, with an indication of the position or function carried out within the company;
- a clear and complete description of the facts reported;
- if known, the circumstances of the time and place in which they were committed;
- if known, personal details or other elements (such as the position and the service in which the activity is carried out) that allow the identification of the person(s) who have/have carried out the reported facts;
- the indication of any other subjects who may report on the facts being reported;
- the indication of any documents/other evidence that may confirm the validity of such facts;
- any other information that may provide useful feedback on the existence of the reported facts.

Anonymous reports, i.e. those without elements that allow their author to be identified, even if delivered through the methods described herein, will not be taken into consideration as part of the procedures aimed at protecting the employee who reports wrongdoing, but will be taken into consideration for further checks only if they relate to facts of particular gravity and with a content that is adequately detailed and circumstantial.



## 7. REPORTING METHODS

Reports can be made through any of the channels described below:

- by means of an internal channel;
- by means of an external channel;
- Public disclosure.

### 7.1 SIGNALING VIA INTERNAL CHANNEL

Reports can be made through any of the internal channels described below:

- electronically, by accessing the web reporting platform accessible through the company website [www.azfius.it](http://www.azfius.it) (dedicated Whistleblowing page);
- e-mail to: [segnalazioni@azfius.it](mailto:segnalazioni@azfius.it)
- by ordinary mail addressed to the Manager of the company AZ FIUS S.p.A., at the registered office of the same.
- orally, at the request of the Whistleblower: by direct meeting with the Manager or any of the members of the Whistleblowing Committee within a reasonable time. In this case, subject to the Whistleblower's consent, the Report is documented by means of an audio recording or a report. In the event of a report, the Whistleblower has the right to check the document and request its correction or to confirm its content by signing;

#### **WEB platform dedicated to whistleblowing**

AZ FIUS S.p.A. uses the **Trusty Report platform** which guarantees adequate levels of encryption and confidentiality, as required by Legislative Decree 24/2023.

The web platform allows you to create and feed an "*electronic file*" of the Report, through the insertion of the different statuses of the Report (e.g. received, opened, proposed for archiving, archived, in the assessment/audit phase, etc.), as well as the upload of supporting documents (such as reports/interim reports, report/final report to complete the investigation of the body in charge, etc.).

Unless otherwise adequately justified, only the Manager can access both the number and the content of the Reports.

The Company's web platform dedicated to Reports does not allow users, in particular, to delete the *logs* of the Reports.

The Platform provides adequate IT procedures for backing up Reports, in compliance with the *best practices* and privacy legislation.

When the Reporting person makes a Report, the Manager, through the Platform, issues an acknowledgement of receipt of the Report within seven days from the date of receipt.

After assessing the existence of the essential requirements of the Report in order to assess its admissibility, if it is not necessary to request additional elements from the Whistleblower, the Whistleblower will be informed of the outcome of the Report, by means of a Response, within three months from the date of acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the term of seven days from the submission of the Report.

### 7.2 SIGNALING VIA EXTERNAL CHANNEL

Reports can also be made through the Reporting channel made available by the National Anti-Corruption Authority (ANAC) through its platform, available on the <https://www.anticorruzione.it/-/whistleblowing> website.

Signalling via external external channel is allowed when, alternatively:

- the Whistleblower has already made a Report through the internal channel, but the same has not been followed up, as the Whistleblower has not received the acknowledgement of receipt of the Report and/or information on the management of the Report;
- the Whistleblower has reasonable grounds to believe that if he/she made a Report through the internal channel, it would not be followed up;

- the Whistleblower has reasonable grounds to believe that if he/she made a Report through the internal channel, he/she would expose his/her risk of Retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

### **7.3 PUBLIC DISCLOSURE**

With public disclosure, information on infringements is made public through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people. As specified in the ANAC Guidelines approved by Resolution no. 311 of 12/07/2023, the public disclosure of violations must take place in compliance with the conditions set by the legislator so that the person who carries it out can then benefit from the protections recognized by the decree.

Therefore, protection will be granted if one of the following conditions is met at the time of disclosure:

1. an internal report, to which the Manager has not responded within the prescribed time limits (three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the term of seven days from the submission of the report), has been followed by an external report to ANAC which, in turn, has not provided a response to the whistleblower within a reasonable time (three months or, if there are justified and reasoned reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt)
2. the subject has already made an external report directly to ANAC which, however, has not given feedback to the whistleblower on the measures envisaged or adopted to follow up on the report within a reasonable time (three months or, if there are justified and motivated reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt);
3. The subject directly makes a public disclosure because he has reasonable grounds to believe, on the basis of concrete circumstances attached and information that can actually be acquired and, therefore, not on mere inferences, that the violation may represent an imminent or obvious danger to the public interest. Think, for example, of an emergency situation or the risk of irreversible damage, including to the physical safety of one or more people, which require that the violation be promptly revealed and have a wide resonance to prevent its effects;
4. The entity directly makes a public disclosure because it has reasonable grounds – in the terms specified above – to believe that the external report may entail the risk of retaliation or may not have effective follow-up because, for example, it fears that evidence may be concealed or destroyed or that the person who received the report may be colluding with the infringer or involved in the violation itself. Consider, by way of example, the case in which the person who receives the report of a violation, in agreement with the person involved in the violation itself, proceeds to archive that report in the absence of the prerequisites.

In public disclosure, where the subject voluntarily reveals his or her identity, the protection of confidentiality is not relevant, without prejudice to all other forms of protection provided for by the decree for the whistleblower.

If, on the other hand, the disclosure takes place using, for example, a pseudonym or a nickname, which does not allow the identification of the discloser, ANAC will treat the disclosure as an anonymous report and will take care to record it, for the purpose of storage, to guarantee the discloser, if the identity of the same is subsequently revealed, the protections provided in the event that he suffers retaliation.

### **8. CONFIDENTIALITY AND PROHIBITION OF RETALIATION**

AZ FIUS S.p.A., in encouraging individuals to promptly report possible unlawful conduct or irregularities, guarantees the confidentiality of the Report and the data contained therein, as well as the anonymity of the Whistleblower or of anyone who sent it, even in the event that it subsequently proves to be incorrect or unfounded.

Any kind of threat, retaliation, sanction or discrimination will not be tolerated against the Whistleblower and the Reported, or those who have collaborated in the activities of feedback regarding the validity of the Report.

AZ FIUS S.p.A. reserves the right to take appropriate action against anyone who engages, or threatens to carry out, acts of retaliation against those who have submitted Reports in accordance with this Procedure, without prejudice to the right of the assignees to protect themselves legally if criminal or civil liability has been found on the part of the Whistleblower related to the falsity of what has been declared or reported.

It is understood that the company may take the most appropriate disciplinary and/or legal measures to protect its rights, property and image, against anyone who, in bad faith, has made false, unfounded or opportunistic Reports and/or for the sole purpose of slandering, defaming or causing prejudice to the reported or to other subjects mentioned in the Report.

Except in cases where criminal liability is possible for slander and defamation pursuant to articles 368 and 595 of the Criminal Code or civil liability pursuant to art. 2043 of the Italian Civil Code and cases in which anonymity is not enforceable by law (e.g. in the case of criminal investigations), the identity of the whistleblower is protected in any context subsequent to the report.

Therefore, subject to the exceptions set out above, the identity of the whistleblower cannot be revealed without the whistleblower's express consent and all those who receive or are involved in the handling of the report are required to protect the confidentiality of such information.

Violation of the duty of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by law.

As regards, in particular, the scope of disciplinary proceedings, the identity of the whistleblower may be disclosed to the disciplinary authority and the accused only in cases where:

- there is the express consent of the whistleblower;
- the objection to the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is absolutely indispensable for the defence of the accused, provided that this circumstance is deduced and proven by the latter during the hearing or through the presentation of documentation produced for defence purposes.

## 9. PROCESSING OF PERSONAL DATA

AZ FIUS S.p.A. informs that the personal data (including any sensitive data, such as racial and ethnic origin, religious and philosophical beliefs, political opinions, membership of political parties, trade unions, as well as personal data suitable for revealing the state of health and sexual orientation) of the Whistleblowers and other subjects who may be involved, acquired during the management of the Reports, will be processed in full compliance with the provisions of current regulations on the protection of personal data and in any case in line with the provisions of GDPR 679/2016 and limited to those strictly necessary to verify the validity of the Report and for its management.

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| Purpose of the processing | Management of the reports received to carry out the necessary investigative activities aimed at verifying the validity of what has been reported, as well as, if necessary, to adopt appropriate corrective measures and take the appropriate disciplinary and/or judicial actions against those responsible for the illegal conduct. |
| Data Controller           | AZ FIUS S.p.a.  |
| Data Processor            | External whistleblowing manager   |
| Data Processor            | Whistleblowing platform provider  |

AZ FIUS S.p.A. guarantees that the processing of personal data will also take place in accordance with the principles indicated by the ANAC Guidelines in chapter 4.1.3 "The processing of personal data".

The processing operations may be entrusted to collaborators duly appointed as persons in charge and specifically trained in relation to the execution of whistleblowing procedures, with particular reference to security measures and the protection of the confidentiality of the subjects involved and the information contained in the Reports.

The personal data contained in the Reports may be communicated by the Manager to the corporate bodies and internal functions that may be competent from time to time, as well as to the Judicial Authority, for the purpose of activating the procedures necessary to guarantee, as a result of the Report, appropriate judicial and/or disciplinary protection against the reported person(s), where the evidence collected and the investigations carried out reveal the validity of the circumstances initially reported. In some cases, the data may also be communicated to specialized external parties.

In the course of the activities aimed at verifying the validity of the Report, all necessary measures will be taken to protect the data from accidental or unlawful destruction, loss and unauthorized disclosure. In addition, the documents relating to the Report will be kept, both in paper and electronic format, for the time necessary to process the report and in any case **no longer than five years** from the date of communication of the final outcome of the reporting procedure.

## 10. INFORMATION AND TRAINING

The information on this Procedure is made accessible and available to all, made easily visible in the workplace and also published in a dedicated section of the company website. Information on the Procedure is also made available when an employee is hired.

## 11. REFERENCES

Legislative Decree No. 231 of 8 June 2001 ("Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000");

Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);

Legislative Decree No. 196 of 30 June 2003 (Personal Data Protection Code) and subsequent amendments and additions, including Legislative Decree No. 101 of 10 August 2018, as well as related legislative provisions;

Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (so-called Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (so-called Directive (EU) Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (so-called Directive (EU) Directive (EU Whistleblowing);

Legislative Decree no. 24 of 10 March 2023, published in the Official Gazette on 15.03.2023, transposing Directive (EU) 2019/1937;

## 12. GLOSSARY

For the purposes of this Procedure, the following definitions shall apply:

**ANAC:** National Anti-Corruption Authority;

**Committee:** body set up to support the Manager to take the appropriate actions in compliance with current legislation, with the obligation of confidentiality on the information acquired;

**Work context:** the work or professional activities, present or past, carried out by the Personnel or by the Third Party in the context of the legal relationships established by the latter with the company;

**Public disclosure:** making information about violations public through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people. Pursuant to art. 15, paragraph 1, of Legislative Decree no. no. 24/2023, the Whistleblower may make a public disclosure if one of the following conditions is met: i) has already made both an internal and external Report, or has directly made an external Report and has not been responded to within the prescribed terms regarding the measures envisaged or adopted to follow up on the Reports; (ii) has reasonable grounds to believe that the infringement may constitute an imminent or obvious danger to the public interest; (iii) has reasonable grounds to believe that the External Report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the Report may be colluding with the infringer or involved in the infringement;

**Facilitator:** the natural person who assists the Whistleblower in the Reporting process and who operates in the same work context and whose assistance must be kept confidential;

**Manager:** the person responsible for receiving and managing reports through the Whistleblowing platform;

**ANAC Guidelines: "Guidelines** on the protection of persons reporting breaches of Union law and protection of persons reporting breaches of national regulatory provisions. Procedures for the submission and management of external reports." Issued by ANAC and approved by Resolution no. 311 of 12/07/2023;



**Information on violations:** information, adequately substantiated, including well-founded suspicions, concerning violations resulting from conduct, acts or omissions committed or which, on the basis of concrete evidence, may be committed, as well as elements concerning conduct, including omissions, aimed at concealing such violations. This also includes information on violations acquired in the context of a legal relationship that has not yet begun or has ended in the meantime, if such information was acquired in the context of the work context, including the probationary period, or in the selective or pre-contractual phase;

**231 Organizational Model:** the organization, management and control model pursuant to Legislative Decree no. 231/2001;

**Supervisory Body:** the Body appointed pursuant to Article 6(1)(b) of Legislative Decree No. 231/2001;

**Person involved:** the natural or legal person mentioned in the Report made through the internal or external channel, complaint, public disclosure, as the person to whom the violation is attributed or in any case referable;

**Personnel:** those who are linked to AZ FIUS S.p.A. by an employment relationship or occasional performance as well as the company's top management and the members of the corporate bodies and the Supervisory Body, as defined above;

**Whistleblower:** the person who makes a Report through the internal or external Reporting channel, complaint, public disclosure;

**Anonymous report:** a report in which the Whistleblower's personal details are not explicit or uniquely identifiable;

**Detailed Reporting:** Reporting in which the information/assertions are characterized by a sufficient degree of detail, at least abstractly, to bring out precise and consistent circumstances and facts related to specific contexts, as well as to allow the identification of elements useful for the purpose of verifying the validity of the Report itself (for example, elements that make it possible to identify the person who carried out the reported facts, the context, place and time period of the reported circumstances, value, causes and purposes of the conduct, anomalies relating to the internal control system, supporting documentation, etc.). In the context of detailed Reports, a distinction is made between information/assertions: i) "verifiable", if, on the basis of the contents of the Report, it is possible to carry out checks within the company on the merits, within the limits of the activities and with the analysis tools available to Audit; ii) "unverifiable", if, on the basis of the analysis tools available, it is not possible to carry out checks on the validity of the Report. Checks on circumstances and assessments attributable to intentional and/or subjective elements are affected by the limits of the Audit activities and the related tools available;

**External reporting:** the communication, written or oral, of information on violations made by the Whistleblower through the external reporting channel activated by the National Anti-Corruption Authority (ANAC). Pursuant to art. 6, paragraph 1, of Legislative Decree no. 24/2023, the Whistleblower may make an External Report if one of the following conditions is met: i) the mandatory activation of the internal reporting channel is not provided for in his/her work context or this, even if mandatory, is not active or, even if activated, is not compliant; ii) has already made an Internal Report and the same has not been acted upon; iii) has reasonable grounds to believe that, if it makes an Internal Report, it would not be effectively followed up or would lead to retaliatory conduct; (iv) has reasonable grounds to believe that the infringement may constitute an imminent or obvious danger to the public interest;

**Internal reporting:** the communication, written or oral, of information on violations made by the whistleblower through the internal channel;

**Reporting on relevant facts:** i) Reporting concerning top management and members of corporate bodies; ii) Reporting that, even from preliminary analyses, there are serious violations of the 231 Organizational Model, such as to expose the company to the risk of criminal-administrative liability



pursuant to Legislative Decree no. No 231/2021; iii) Reporting on corporate operational anomalies and/or misconduct and/or fraud and/or abuse for which, as a result of the preliminary checks, it is estimated that AZ FIUS S.p.A. will have a significant qualitative and quantitative impact on the financial statements (in terms of accounting, statutory auditing, internal controls on financial reporting). The impact is "significant" from a qualitative point of view if the operational anomalies and/or fraud and/or abuse are capable of influencing the economic and investment decisions of the potential recipients of the financial report. The significance of the impact from a quantitative point of view is assessed by the Manager with the Whistleblowing Committee;

**Reporting:** the communication, written or oral, of information referring to Personnel and/or Third Parties on violations of laws and regulations, the Code of Ethics, the 231 Organizational Model, as well as the system of rules and procedures in force;

**Reports 231:** concern the predicate offences contemplated by Legislative Decree 231/2001;

**Third parties:** natural or legal persons, other than the Personnel of AZ FIUS S.p.A., who have, for various reasons, employment, collaboration or business relationships with AZ FIUS S.p.A., including - but not limited to - customers, partners, suppliers (including under contract/subcontracting), self-employed workers or holders of collaboration relationships, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), or anyone who is a legitimate stakeholder in the company's business.

### 13. Annex 1

#### SANCTIONS

Art. 21 of Legislative Decree no. 24/2023 of 10.03.2023 provides for the application of administrative fines by ANAC against public and private sector entities that commit violations of the obligations set out in the same Decree. The following table shows the administrative fines applicable to the persons identified as responsible for the violations.

| <b>VIOLATION</b>   | <b>RESPONSIBLE</b> | <b>SANCTION</b>           |
|--|--------------------|---------------------------|
| Retaliation  | Natural person     | from € 10.000 to € 50.000 |
| Obstacle to reporting (or attempt)   | Natural person     | from € 10.000 to € 50.000 |
| Breach of confidentiality  |                    | from € 10.000 to € 50.000 |
| Failure to set up reporting channels   | Steering Body      | from € 10.000 to € 50.000 |
| Failure to adopt the procedures for making and managing reports, or adoption that does not comply with the provisions of the Decree  | Steering Body      | from € 10.000 to € 50.000 |
| Failure to carry out the verification and analysis of the reports received   | Referral Manager   | from € 10.000 to € 50.000 |
| Ascertainment, also by means of a first instance judgment, of the civil liability of the reporting person for defamation or slander in cases of wilful misconduct or gross negligence, unless the same has already been convicted, even in the first instance, for crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority | Natural person     | from € 500 to € 2.500     |

**AZ FIUS S.p.A.**