



**PROCEDURES FOR THE MANAGEMENT OF WHISTLEBLOWING
REPORTS IN COMPLIANCE**

With italian legislative degree 24/2023

Initial approval	Board Resolution 01 December 2023
------------------	-----------------------------------



What is the scope of this procedure?

Eurodies Italia srl has adopted this procedure for the management of whistleblowing reports (hereinafter the "Procedure") pursuant to Legislative Decree No. 24/2023 of 10 March 2023 (hereinafter the "Decree"), regarding *"the implementation of EU Directive No. 2019/1937 on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national laws"* (also known as "whistleblowing").

The Procedure regulates the receipt of whistleblowing reports, assessment of the admissibility of reports received, investigation and closure of the Procedure, roles in the management process, the subject of reports, and the persons entitled to report.

What can be reported? (Art. 2)

Any behavior, acts or omissions that harm the public interest or integrity of the public administration or of a private entity can be reported, including:

- administrative, accounting, civil or criminal offenses;
- unlawful conduct covered under Legislative Decree 231/2001, or violations of the organization and management models provided therein;
- violations of the Code of Ethics;
- offenses falling within the scope of European Union or national acts relating to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; 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 security of networks and information systems;
- acts or omissions affecting the financial interests of the European Union;
- acts or omissions concerning the internal market;
- acts or conduct that frustrate the object or purpose of the provisions set forth in European Union acts.

However, the following are not included in the scope of whistleblowing and should not be reported:

- disputes, claims or demands related to an interest of a personal nature of the whistleblower or the person making a complaint to the judicial or accounting authority that pertain exclusively to his or her individual labor or public employment relationships, or inherent in his or her labor or public employment relationships with hierarchically subordinate figures;
- violations which are already mandatorily regulated by the acts of the European Union or national acts indicated in Part II of the Annex to this Decree, or by national acts that



constitute implementation of the acts of the European Union indicated in Part II of the Annex to Directive (EU) 2019/1937, albeit not indicated in Part II of the Annex to this Decree;

- violations relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects are covered by the relevant secondary law of the European Union;

Important!

For a whistleblowing report to be admissible, it is essential that it be submitted in good faith and that the whistleblower does not provide blatantly and knowingly unsubstantiated information, or base the report on circumstances of which one's knowledge arises from gossip, rumors or hearsay.

The report must be substantiated and based on specific facts, reliable and objective sources or documents. The importance of the attached documentation is essential because it allows for a more thorough assessment of the admissibility and substantiation of the report.

Who can report? (Art. 3)

The whistleblower is the person who makes the report of the violation within his or her work context. The pool of possible whistleblowers includes employees, including those employed on a part-time and fixed-term basis or contracted through a temporary agency, trainees and volunteers, self-employed or free-lance workers, professionals and consultants, subcontractors and suppliers, as well as shareholders and persons with administrative, management, control, supervisory or representative functions, even if these functions are exercised on a de facto basis.

What protections do the regulations and the company guarantee to the whistleblower?

Confidentiality (Art. 12): The identity of the whistleblower (including any and all elements of the report from which the identification of the whistleblower can be derived, even indirectly), the identity of the persons involved and the persons mentioned in the report shall not be disclosed to persons other than those competent to receive, investigate or follow up on the reports until the conclusion of the proceedings.

Management of reporting: impartiality, independence and autonomy

The reporting procedure shall be handled with impartiality, independence and autonomy.



Information and training

Eurodies Italia srl guarantees the disclosure to all personnel of the reporting channel, the procedure to be followed and the protections provided for in the regulations. Training activities shall be provided for both existing workers and new hires.

In order to ensure that even third parties entitled to follow these whistleblowing procedures are aware of it, the procedure and the link to access the reporting channel are published on the Eurodies website.

Privacy protection: processing of personal data in compliance with the GDPR (Art. 13)

Internal reporting procedures involve the processing of personal data, including specific details, which requires the adoption of precautions and security measures by the data controller. The data controller is Eurodies Italia srl. As the regulations make clear, any processing of personal data provided for in this decree, including communication between the competent authorities, must be carried out in accordance with EU Regulation 2016/679, Legislative Decree No. 196 of 30 June 2003, and Legislative Decree No. 51 of 18 May 2018.

At the time of reporting, appropriate information is provided on how the data that is acquired in the procedure will be processed. The exercise of the rights of the Interested Party shall not affect the confidentiality of the identity of the whistleblower and the effectiveness of the continuation and conclusion of the procedure.

Personal data that is manifestly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.

Prohibition of retaliation (Art. 17)

Prohibition of retaliation: definition

Any conduct, act or omission, even if only attempted or threatened, that is carried out because of the report, a report to the judicial or accounting authority, or public disclosure, and which causes or may potentially cause the whistleblower or the person making the report, directly or indirectly, unjust harm.

Examples of retaliatory behavior:

- dismissal, suspension or equivalent measures;
- demotion in rank or withholding of promotion;
- change of duties, change of work location, reduction of salary, change of working hours;
- suspension of training or any restriction on access to training;
- negative performance reviews or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;



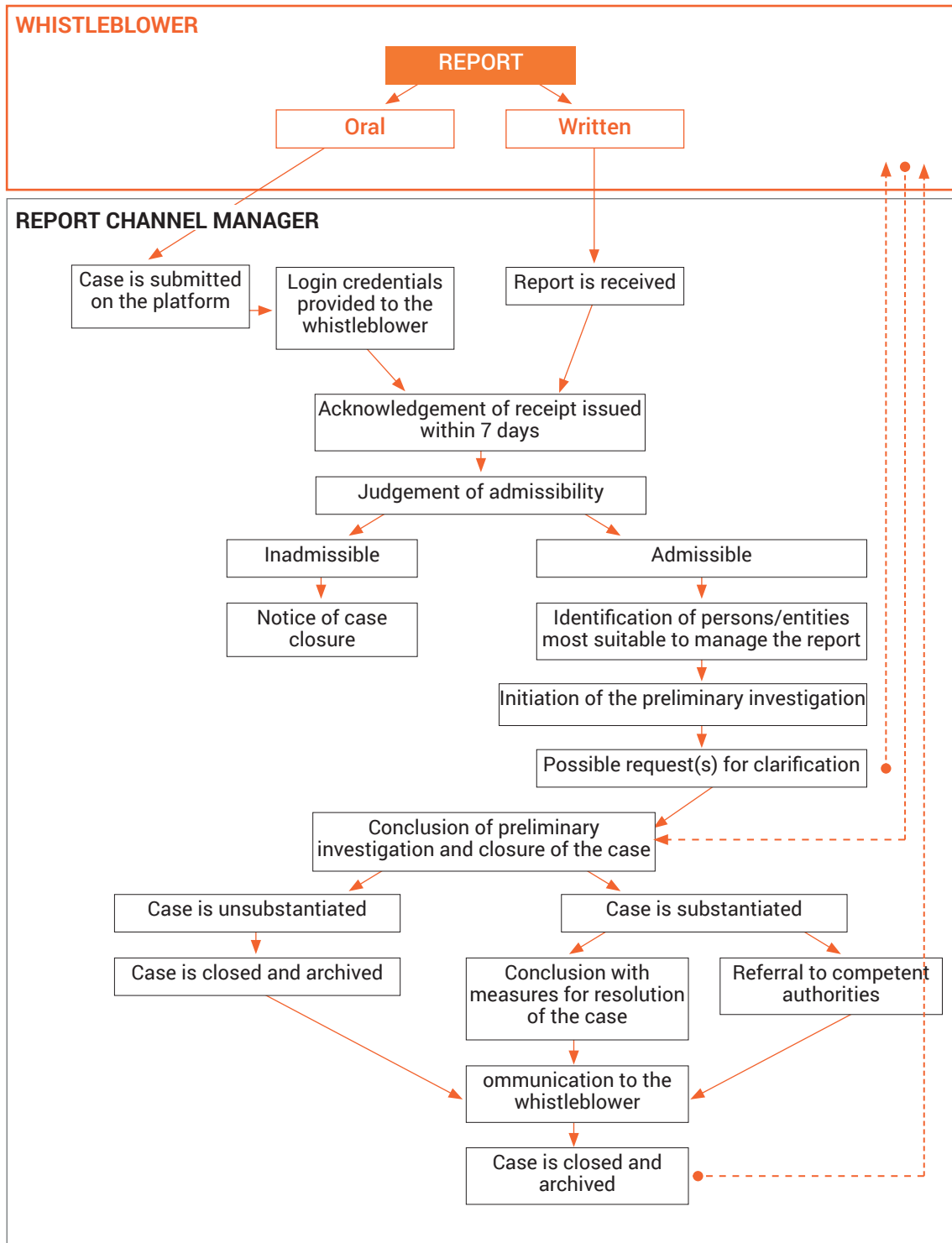
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- placement on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person's inability to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;
- asking the whistleblower to submit to psychiatric or medical examinations.

Important!

Pursuant to Article 16, these protections are not guaranteed to the whistleblower if he or she is found to be criminally liable for the offenses of defamation or slander, or liable for the same offenses committed with the report to the judicial or accounting authority, or if, in cases of willful misconduct or gross negligence, his or her civil liability is established, even by a judgment of first instance. **In these cases, disciplinary sanctions may be imposed on the reporting person or whistleblower.**

What happens when a report is made? The management procedure

In an effort to ensure greater understanding, a flowchart of the management of the Reporting Procedure up to completion and closure of the case is provided below:





The Procedure stipulates that the report may be submitted in written form or orally via an audio recording. The report can be made anonymously. The platform will provide the whistleblower with the necessary login credentials so that he or she can keep track of the progress of the case. If the report is submitted via a channel that is different from the one stipulated above, if it has to do with whistleblowing, it is the responsibility of the recipient to send the report to the Reporting Channel Manager within the next seven days and to notify the whistleblower that this has been done.

There is always the possibility for the whistleblower to use the external reporting channels established at ANAC if the conditions provided for in Legislative Decree 24/2023 are met and, in any case, limited to violations of European regulations (<https://www.anticorruzione.it/-/whistleblowing>).

Once the report has been made, the Manager will initiate the assessment procedure and send notice of initiation of proceedings within seven days. The Platform will provide a link to enable the whistleblower to follow the stages of the case and the final judgment.

A preliminary assessment of admissibility is carried out at the first stage, with the aim of verifying the relevance of the subject of the report with respect to the legislation, active legitimacy, the presence of circumstances of time and place as well as the generalities or elements that make it possible to identify the reported person. If necessary, the Manager will request additional information from the whistleblower.

Once the admissibility of the report has been decided, the Manager identifies internal individuals and/or external consultants able to manage the investigation effectively.

During the preliminary investigation, the appropriate checks and any inquiries aimed at understanding the merits of the reported facts are carried out.

During the preliminary investigation, the right to cross-examination is guaranteed to the reported person with the possibility of the assistance of a defense counsel and/or union representation.

The confidentiality of those involved is also guaranteed at this preliminary stage.

When further investigations are deemed no longer necessary, because they have proved conclusive, the Manager will declare the case to be unsubstantiated and archive the case, or declare it to be substantiated. In the latter case, the Manager will consider – based on the evidence – whether to involve the relevant authorities by referring the documentation to them or to prescribe measures for the resolution of the ascertained violation by implementing monitoring systems or taking other steps.

Feedback on the conclusion of the case will be provided to the whistleblower within three months from the date of the submission of the case.