

# WHISTLEBLOWING PROCEDURE

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## **WHISTLEBLOWING PROCEDURE**

### **1. INTRODUCTION**

On 15 March 2023, Legislative Decree 24/2023 (the "Whistleblowing Decree"), implementing Directive (EU) 2019/1937, entered into force, establishing rules to protect persons who report breaches of EU law and national provisions that they have become aware in the work-related context. In line with the Directive, the Whistleblowing Decree encourages reporting persons to first approach the legal entity with which they are connected, so that the prevention and detection of breaches can initially be conducted using relevant information from those closest to the facts underlying the alleged breach.

In the private sector, the legislation introduced an obligation for all companies that, in the last year, employed an average of at least 50 workers and/or have adopted an Organization, Management and Control Model pursuant to Legislative Decree 231/01, to establish internal reporting channels and/or adapt previously established channels.

With this Procedure, Akifix S.p.A. implements the above legislation, aiming to prevent unlawful conduct and protect reporting persons.

This Procedure provides potential reporting persons with clear operational guidance regarding the subject, content, recipients, and method of transmission of reports, as well as the forms of protection provided by the legal framework.

Akifix S.p.A. undertakes to ensure the correct, constant and effective application of this Procedure.

#### **1.1. External and internal regulatory references**

**Legislative Decree no. 24/2023** - Implementation of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and national provisions

**Legislative Decree no. 231/2001** - Administrative liability of legal entities, companies and associations, including those without legal personality

**ANAC guidelines** - approved by Resolution No. 311 of July 12, 2023, regarding the protection of persons who report breaches of EU law and the protection of persons who report violations of national regulations, as well as procedures for the submission and handling of external reports

**CONFINDUSTRIA Operating guide** on the "New Whistleblowing Framework" adopted in October 2023

**Code of Ethics** of Akifix S.p.A.

**Model 231** - Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 of Akifix S.p.A.

**E.U. Regulation 2016/679 (GDPR)** on personal data protection

**Legislative Decree no. 196/2003** – Personal Data Protection Code

#### **1.2. Scope**

This Procedure applies to Akifix S.p.A. and is addressed to all potential Whistleblowers (reporting persons), Persons Concerned and Facilitators, as defined below, as well as to company roles and functions identified by the Company and involved, directly or indirectly, in handling Reports of Breaches.

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### **1.3. Definitions**

For the purposes of this Procedure, the following definitions are adopted:

**ANAC:** National Anti-Corruption Authority

**Anonymous Report:** a report from which it is not possible to ascertain the identity of the Whistleblower

**Breaches:** behaviours, acts or omissions that breach national and European Union regulations, as better specified below (Section 3.2), and that harm the public interest or integrity of the Company, which the Whistleblowers have become aware of in the work-related context.

**Company:** Akifix S.p.A.

**Decree 231:** Legislative Decree No. 231 of June 8, 2001, on administrative liability of legal entities, companies and associations, including those without legal personality

**Designated Person** responsible for receiving and following up on reports (the handler): the role tasked with receiving and following up on reports which, at Akifix S.p.A., is identified as Davide Merli, HR Manager

**External Report:** the written or oral communication of information on breaches which is submitted through the external reporting channel set up and managed by ANAC

**Facilitator:** a natural person who assists a Whistleblower in the reporting process, operating within the same work-related context, whose assistance must be kept confidential

**Information on Breaches:** information, including well-founded suspicions, about actual or potential breaches, which occurred or are very likely to occur in the organisation in which the Whistleblower or the person making the complaint to the judicial or accounting authorities has a legal relationship pursuant to Article 3, paragraph 1 or 2 of the Whistleblowing Decree, as well as information concerning conduct aimed at concealing such violations

**Internal Report:** the written or oral communication of information on breaches which is submitted through the internal reporting channel, established and managed by the Company

**IT platform:** an IT tool adopted by the Company to enable the transmission and management of Whistleblowing Reports, electronically, in compliance with statutory requirements and reference guidelines. Akifix has adopted the TeamSystem Whistleblowing platform, accessible from the corporate website

**Model 231:** Organization, Management and Control Model adopted by Akifix Montanari S.p.A. pursuant to Legislative Decree 231/01

**Person concerned:** a natural or legal person mentioned in the report as the person to whom the breach is attributed or who is otherwise implicated in the breach

**Procedure:** this Whistleblowing Procedure

**Public disclosure:** the method used by the Whistleblower to make information on breaches public through the press or electronic means, or through dissemination tools capable of reaching a large number of people

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**Retaliation:** any behaviour, act or omission, even only attempted or threatened, carried out as a result of the Report, the complaint to the judicial or accounting authority, or public disclosure, and which causes or may cause to the person making the Report or the person who filed the complaint, either directly or indirectly, unfair damage that is to be understood as unjustified damage as an effect caused directly or indirectly by the retaliation and inherent in the content of the retaliation itself

**OdV:** Supervisory Body appointed pursuant to Legislative Decree 231/01 to oversee the functioning and observance of Model 231

**Work-related Context:** work or professional activities, present or past, carried out within the relationships referred to in Article 3, paragraphs 3 or 4, of the Whistleblowing Decree, through which, regardless of the nature of such activities, a person acquires information on breaches and within which they could risk retaliation in case of reporting, public disclosure or complaint to the judicial or accounting authority

**Whistleblower (reporting person):** the natural person who makes the Report or public disclosure of information about breaches acquired in their work-related context

**Whistleblowing Decree:** Legislative Decree No. 24 of March 10, 2023, issued in implementation of EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws

**Whistleblowing report:** written or oral communication of information on Breaches committed or which, on the basis of specific elements, might be committed within the Company, of specific national and European Union regulations falling within the perimeter defined by Legislative Decree 24/2023 and for which the system of protection provided for the Whistleblower is applicable

**Whistleblowing:** an instrument to counter and prevent corruption, mismanagement, and prevent violations of law in the public and private sectors

## **2. WHISTLEBLOWING SYSTEM**

### **2.1. What to report**

A report is classifiable as a "Whistleblowing Report," and therefore subject to this Procedure – activating the protection system for the Whistleblower - only if it concerns one of the Breaches listed below:

1. unlawful conduct relevant under Decree 231, or breaches of Model 231 adopted by the Company;
2. breaches falling within the scope of EU or national acts indicated in the Annex to the Whistleblowing Decree, or national acts implementing the EU acts indicated in the Annex to Directive (EU) 2019/1937, relating to the following sectors:
  - public procurement;
  - financial services, products and markets, and prevention of money laundering and terrorist financing;
  - product safety and compliance;
  - transport safety;

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- protection of the environment;
  - radiation protection and nuclear safety;
  - food and feed safety and animal health and welfare;
  - public health;
  - consumer protection;
  - protection of privacy and personal data and security of networks and information systems
3. acts or omissions harming the financial interests of the European Union (Article 325 of the Treaty on the Functioning of the European Union), as specified in relevant EU secondary law;
  4. acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of EU competition and state aid rules, as well as violations relating to the internal market related to acts which violate corporate tax rules or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
  5. acts or conduct that defeat the object or purpose of the rules set forth in the Union Acts in the areas referred to in (2), (3) and (4) above.

The following may also be the subject of Whistleblowing Reports for the purposes of this Procedure:

- Breaches in the above areas not yet been committed but which the Whistleblower reasonably believes could be committed based on concrete elements, such as irregularities and/or anomalies (indicative signs);
- Conduct aimed at concealing Breaches;
- communications concerning Retaliation that Whistleblowers and protected persons believe they have suffered following Reports made.

Information on Breaches must concern behaviors, acts or omissions that the Whistleblower has become aware of in their work-related context. What matters is the existence of a qualified relationship between the Whistleblower and the Company relating to present or past work or professional activities (par. 2.3).

### **2.2. Reports excluded from the whistleblowing framework**

In compliance with the Whistleblowing Decree, the following cannot be the subject of Whistleblowing and are therefore excluded from this Procedure and the protection system:

- reports related to a personal interest of the Whistleblower, that concern their individual employment relationship or relationships with hierarchical superiors (e.g., labour disputes, discrimination, interpersonal conflicts between colleagues, reports on data processing carried out within the individual employment relationship without harm to the public interest or the integrity of the private entity);
- reports concerning breaches already mandatorily governed in certain special sectors, to which the specific reporting regime continues to apply (i.e., financial services, anti-money laundering, terrorism, transport safety);
- breaches regarding national security and defence;

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- clearly unfounded information, information already entirely in the public domain, and information obtained only on the basis of rumors or gossip of low reliability.

The rules on classified information, professional legal or medical secrecy, criminal procedure, investigative secrecy in criminal proceedings, the autonomy and independence of the judiciary, national defence, public order and security, and the exercise of workers' right to consult with their representatives or trade unions, remain unaffected.

### **2.3. Eligible persons**

Under the Whistleblowing Decree, the following persons are eligible to submit Whistleblowing Reports:

- i. Company employees, including those on part-time or fixed-term contracts, intermittent work, apprenticeships, occasional services or temporary agency work (Legislative Decree 81/2015) and occasional workers (Article 54-bis Decree Law 50/2017);
- ii. self-employed professionals, consultants and, in general, Company suppliers who, in the course of or in connection with activities in favour of the Company, may acquire information on breaches relevant to this Procedure;
- i. volunteers or interns, whether paid or unpaid;
- ii. persons with functions of administration, management, supervision or representation exercised, even de facto, at the Company;
- iii. Company shareholders.

These persons are considered eligible to submit Whistleblowing Reports also:

- during the probationary period and prior to the establishing the employment or other legal relationship (for information on breaches acquired before the relationship is established);
- after the termination of the employment or other legal relationship (where information on breaches was acquired during the terminated relationship).

### **2.4. Contents requirement for Internal Reports**

All Internal Reports must be documented and sufficiently specific, providing useful and pertinent information to enable proper verification of the reported facts.

Each Report should include the following elements:

- a) Identification details of the Whistleblower (for Anonymous Reports see below);
- b) a detailed description of the facts that occurred and how they became known;
- c) the date and place where the facts occurred;
- d) the name and role of the persons involved or elements enabling their identification;
- e) the names of any other persons who may provide information on the facts reported;
- f) any documents that may confirm the accuracy of the facts reported;
- g) any other information that may provide useful evidence regarding the existence of the facts reported.

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The Report must not be insulting in tone or contain personal offences. The use of such expressions may be submitted by the Designated Person to the competent company functions for assessments, including disciplinary ones.

The Report should not contain facts irrelevant to the report itself, nor special categories of personal data under art. 9 GDPR (for example, those from which racial and ethnic origin, philosophical and religious beliefs, membership of political parties or trade unions, as well as health, sex life or sexual orientation may be inferred), nor data relating to criminal convictions and offences under art. 10 of the GDPR, except where unavoidable and necessary for the Report.

The Company will ensure that only data strictly necessary for handling the individual Report are processed, deleting any additional data provided, in accordance with the GDPR principle of data minimization.

Anonymous reports – i.e., without the identity details of the reporting person – are admitted provided they are specific and supported by suitable documentation. In line with best practices, they will be treated as ordinary reports and are therefore excluded from the whistleblowing protection system.

The Designated Person will nevertheless record such reports and retain the related documentation. Should the anonymous Whistleblower subsequently be identified, the protections provided for Whistleblowers will be guaranteed.

### **2.5. Internal reporting channels**

Internal Reports may be submitted via the following channels established by the Company:

- IT platform accessible from the corporate web page at <https://akifix.smartleaks.cloud/#/>
- Meeting with the HR Manager, Davide Merli (Designated Person), to be scheduled within a reasonable time upon request submitted via the IT. Subject to the Whistleblower's consent, the Report is documented by the Designated Person.

To better protect confidentiality of Whistleblower's identity, it is recommended that the access to IT platform be made from personal devices not connected to the company network.

If a Report is submitted by other methods and it is nevertheless evident that it is a Whistleblowing Report (e.g., the envelope, subject line or text bears the wording "whistleblowing"), the recipient must forward it promptly, no later than 7 days, to the Designated Person through the dedicated channels, giving simultaneously notice to the Whistleblower.

Conversely, if the Whistleblower does not expressly declare their intention to benefit from protections, or such intention cannot be inferred from the Report, it will be considered an ordinary Report, not subject to this Procedure.

### **2.6. Designated Person responsible for receiving and following up on Reports.**

The Designated Person responsible for receiving and following up on reports is Davide Merli, HR Manager, who exercise autonomy for reports and the processes described below.

## **3. HANDLING OF REPORTS VIA INTERNAL CHANNEL**

### **3.1. Operational procedure**

For all Reports received, the Designated Person:

1. receives, issues an acknowledgement of receipt to the Whistleblower and records the Report;



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2. performs a preliminary review and classifies the report;
3. investigates and determines the contents of the Report;
4. provides follow-up to the Whistleblower;
5. concludes the process;
6. prepares and transmits periodic reporting to the management body;
7. retains Reports and related documentation.

The steps in the process of handling the Report, listed above, are explained in detail below.

### **3.2. Receipt and registration of the Report**

Upon receipt of a Report via Internal Channels, the Designated Person must send the Whistleblower an acknowledgement of receipt within 7 (seven) days from the date of receipt of the Report.

This acknowledgement does not constitute confirmation of admissibility, eligibility to proceed, or veracity of the Report. It solely informs the Whistleblower that the Report has been correctly received.

If the Report is collected through a direct meeting with the Whistleblower, the Designated Person will enter it in the Platform, assigning it a progressive identification number.

The IT Platform also serves as a register of Reports.

### **3.3. Preliminary review of the Report**

The Designated Person promptly takes charge of the Report and conduct a preliminary analysis to assess whether it meets procedural requirement and is admissible.

If necessary, and where the reporting methods allows, the Designated Person may request further information or supporting documentation from the Whistleblower via the dedicated channels to allow for a more comprehensive evaluation.

If the report concerns breach attributable to unlawful conduct under Legislative Decree 231 and breaches of Model 231, the handler will immediately inform the Supervisory Body (OdV), so that it may share any observations and take part in the investigation or monitor its progress.

Following the preliminary review, the Designated Person classifies the Report into one of the following categories, each implying a specific workflow:

- a) non-proceedable report: the facts described do not fall within breaches reportable under the Whistleblowing Decree or the report is from persons not eligible to submit reports;
- b) inadmissible report because:
  - manifestly unfounded due to lack of factual elements sufficient to justify further checks;
  - manifestly generic, such than the facts reported cannot be understood;
  - accompanied by inappropriate or irrelevant documentation;
  - insufficient information was collected to proceed with further investigations.

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- c) admissible and proceedable report: sufficiently specific and relevant to the scope of this Procedure. For this category, the Designated Person initiates the investigation phase described in the following paragraph.

If the Report concerns a matter excluded from the objective scope of this Procedure, it may be treated as an ordinary Report and, if not manifestly unfounded and is sufficiently specific and documented, transmitted by the Designated People to the Administrative Body, with prompt notification to the Whistleblower.

At the end of the preliminary review, the Designated Person:

- in cases a) and b), orders the archiving of the Report, formalizing the reasons;
- in case c), proceeds to the investigative phase.

### **3.4. Investigation and determination of the report**

Where the Report has been classified as admissible and proceedable, the Designated Person initiates verification and internal investigation activities to collect further detailed information and determine whether the facts reported are substantiated.

In compliance with principles of objectivity, competence and professional diligence, the Designated Person may, by way of example:

- interview the Whistleblower, the Person Concerned and/or any other internal/external subjects who may provide information on the facts reported, and request, if necessary, documents and information useful for evaluating the Report;
- involve other company functions and/or external consultants, as required by the specific technical and professional skills (ensuring appropriate guarantees of confidentiality and protection).

Verification activities will be carried out in compliance with personal data protection regulations, the rules on remote monitoring under art. 4 of Law 300/1970 (Workers' Statute), and the prohibition of investigation workers' opinions under art. 8 of Law 300/1970 and art. 10 of Legislative Decree 276/2003.

### **3.5. Conclusion of the process**

Upon completion of the investigation phase, the Designated Person drafts a written report to be stored in the IT Platform, setting out:

- descriptive elements of the Breach (e.g., place and date of the facts, evidence and documentation);
- the checks carried out, their outcomes, and the company or third-party subjects involved;
- a summary assessment with indication of the verified occurrences and related reasons;
- the outcome and conclusion of the investigations carried out.

In addition, the Designated Person:

- i. if there are elements substantiating the report, refers the matter to the competent company functions (sharing the report prepared) so they may identify and undertake the consequent initiatives (including disciplinary and/or judicial initiatives) within their exclusive remit;
- ii. if the report is manifest unfounded, orders its archiving with adequate reasoning;

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- iii. if elements indicate the Report was made with malice or gross negligence and is manifestly unfounded, involves the competent company functions for possible disciplinary sanctions and orders archiving;
- iv. where appropriate, recommends corrective actions on the areas and processes concerned to strengthen the internal control system.

### **3.6. Provide follow-up to the Whistleblower**

Within three months from the date of acknowledgement of receipt or - in the absence of such acknowledgement - within three months from the date of the expiry of the seven-day term for issuing the acknowledgement, the Designated Person must provide follow-up to the Whistleblower, communicating, depending on the outcomes:

- archiving of the Report, with reasons;
- substantiation of the report and its transmission to the competent internal bodies;
- where the investigation is not concluded, the activity carried out to date and/or the activity intended.

In the latter case, the Designated Person also communicates the subsequent final outcome of the investigation (archiving or substantiation of the Report with transmission to the competent bodies).

### **3.7. Periodic reporting to top management**

The Designated Person prepares, annually, a summary of Whistleblowing Reports:

- i. received in the reference period,
- ii. received in the previous period but not yet archived,
- iii. archived in the reference period.

The summary shows the status of each Whistleblowing Report (e.g., received, open, proposed for archiving, archived, under investigation/audit, etc.) and any actions taken.

The Designated Person transmits each summary to the Administrative Body and the Board of Statutory Auditors.

Where necessary, the Designated Person promptly informs the Administrative Body regarding events or information related to specific Whistleblowing Reports, to promptly share and implement appropriate actions to protect the Company's interests.

### **3.8. Conflict of interest situations**

If the Whistleblower believes that there may be conflicts of interest with the Designated Person (for example, if the Report concerns the Designated Department), they may submit their Report, by registered letter, to the Legal Office of Akifix S.p.A., which will handle it in compliance with the timelines and methods of this Procedure, guaranteeing confidentiality of the Whistleblower's identity and the content of the Report.

In this case, the Report must be placed in two sealed envelopes: the first containing the Whistleblower's identification data together with a copy of their identification document; the second containing the subject of the Report. Both envelopes must then be placed in a third envelope bearing the wording "whistleblowing" on the outside.

All conflict-of-interest situations must be declared and recorded in the case file by the Designated Person.

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### **4. EXTERNAL REPORTING CHANNELS**

In addition to the internal channels established by the Company, external reporting is available, which may be used ONLY in specific situations provided by Law.

#### **4.1. The external reporting channel: ANAC**

The Whistleblowing Decree introduced the possibility to use a subsidiary external reporting channel managed by ANAC (Italian National Anti-Corruption Authority).

This channel is accessible ONLY when one of the following conditions exists - except of condition 5) – which may arise after the Whistleblowing report is submitted:

- 1) the internal reporting channel is not active or, although active, is not compliant with Whistleblowing Decree;
- 2) an internal Whistleblowing Report has already been submitted and was not followed up by the Designated Person (i.e., not handled or not handled within the statutory timelines);
- 3) there are well-founded reasons to believe that, if an Internal Report is submitted, it would not be effectively followed up or that the Report may entail the risk of retaliation. Such reasons must be based on concrete circumstances and information actually obtainable;
- 4) there is well-founded reason to believe that the breach may present an imminent or manifest danger to the public interest (e.g. protection of health and safety of persons or environmental protection);
- 5) Whistleblowers and other protected persons believe they are being subjected to retaliation, even only attempted or threatened, for a previously submitted Report.

In these cases, the Whistleblower may submit a Report to ANAC:

- by visiting ANAC's institutional website and the page dedicated to reporting (<https://www.anticorruzione.it/-/whistleblowing>) and accessing the service;
- by oral reporting;
- by direct meetings scheduled within a reasonable time.

The activities conducted by ANAC upon receipt of an External Report are described in detail in Articles 7 to 11 of the Whistleblowing Decree.

#### **4.2. Public disclosure**

The legislation also allows public disclosure, i.e., making information on breaches public through the press or digital media, or through dissemination tools capable of reaching a large number of people (i.e., social networks).

Given the impact of public disclosure, its use is valid ONLY if one of the following conditions exists:

- 1) an Internal Report and an External Report directly to ANAC have already been submitted, without feedback within a reasonable time;
- 2) there is well-founded reason to reasonably believe, based on concrete circumstances and not merely on conjecture, that the Breach may represent an imminent or manifest danger to the public interest (i.e., emergency or risk of irreversible harm, including to the physical safety, requiring prompt and widespread disclosure to prevent effects);

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- 3) there are well-founded reasons to believe that an External Report may entail the risk of retaliation or may not be effectively followed up because, for example, evidence could be concealed or destroyed, or the recipient may be colluding with or involved in the Breach.

Outside of the cases listed above, a Whistleblower who resorts to public disclosure cannot invoke the protections granted by the Whistleblowing Decree.

### **5. PROTECTION AND CONFIDENTIALITY**

#### **5.1. Confidentiality of the identity of protected subjects**

The Company guarantees the confidentiality of the identity of the Whistleblower, the Person Concerned, any Facilitators and other persons mentioned in the Report, as well as the confidentiality of the contents of the Report and the documentation attached to it.

The identity of the Whistleblower and any other information from which such identity can be inferred - directly or indirectly - cannot be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow-up on Reports, as identified in this Procedure.

In addition, the identity of the Whistleblower:

- in criminal proceedings, is covered by secrecy in the manner and within the limits provided by Article 329 of the Code of Criminal Procedure;
- in proceedings before the Court of Auditors, cannot be disclosed until the close of the investigative phase;
- in disciplinary proceeding, cannot be disclosed if the charge is based on findings distinct and separated from the Report, even if consequent to it. If the charge is based in whole or in part on the Report and knowledge of the Whistleblower's identity is indispensable for the defence of the accused person, the Report will be usable for disciplinary proceedings only with the Whistleblower's express consent to disclosure of their identity. In such case, the Whistleblower must be given written notice of the reasons for disclosure and asked in writing whether they consent, with notice that – absent consent - the Report cannot be used in the disciplinary proceeding.

Written notice must also be given to the Whistleblower when disclosure of their identity or information from which such identity can be inferred is indispensable for the defence of the Person Concerned.

The identity of the Person Concerned, the Facilitator, and persons involved and mentioned in the Report are protected until the conclusion of the proceedings initiated due to the Report, with the same guarantees provided for the Whistleblower.

#### **5.2. Protection against retaliation**

The Company guarantees protection against retaliation for Whistleblowers and persons other than the Whistleblower who, because of their role in the reporting process and/or their relationship with the Whistleblower, could be subject to of Retaliation.

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In accordance with Article 17 of the Whistleblowing Decree, no form of Retaliation or discriminatory measure, direct or indirect, affecting working conditions, is permitted or tolerated against the Whistleblower who submits an Internal Report under this Procedure, for reasons directly or indirectly related to the Internal Report.

Discriminatory measures include, but are not limited to, dismissal and unjustified disciplinary actions, harassment in the workplace, and/or any other form of retaliation that results in intolerable working conditions or an objective deterioration of such conditions.

### **5.3. Limitations of liability for the whistleblower, complainant, or persons making public disclosures**

A Whistleblower does not incur criminal, civil or administrative liability if they reveal or disseminates information on Breaches covered by an obligation of secrecy (other than classified information, medical and legal confidentiality and deliberations of judicial bodies), or relating to copyright protection or personal data protection or that offend the reputation of the person involved or reported, provided that (i) at the time of the disclosure or dissemination, there were well-founded reasons to believe that disclosure or dissemination necessary to expose the Breach; and (ii) the Report, public disclosure or complaint to the judicial authority was made in compliance with the conditions required to benefit from protection against Retaliation (both conditions must exist to exclude liability).

Liability is not excluded for behaviors, acts or omissions not connected to the Report, the complaint to the judicial or accounting authority or the public disclosure, or that are not strictly necessary to report the Breach.

### **5.4. Waivers and settlements**

Waivers and settlements, in whole or in part, concerning the rights and protections provided by the Whistleblowing Decree are not valid unless made in the forms and manners provide by Article 2113, fourth paragraph, of the Civil Code.

### **5.5. Protected persons**

The protective measures extend:

- a) any Facilitator;
- b) to persons operating in the same work-related context as the Whistleblower or the person who lodged a complaint with the judicial or accounting authority, who are linked by a stable emotional bond or kinship up to the fourth degree;
- c) to colleagues of the Whistleblower or of the person who lodged a complaint with the judicial or accounting authority, working in the same work-related context and having a habitual and ongoing relationship with that person;
- d) to entities owned by the Whistleblower or the person who lodged a complaint with the judicial or accounting authority or for which they work, as well as entities operating in the same work-related context.

Protection also applies when the Report or complaint occurs:

- 1) before the relationship with the Company begins, if information on breaches was acquired during the selection process or other pre-contractual stages;
- 2) during the probationary period;

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- 3) after the termination of the relationship with the Company if information on breaches was acquired during that relationship.

Protections and measures apply ONLY if both conditions cumulatively exist:

- at the time of the Report, public disclosure or complaint to the judicial or accounting authorities, there were well-founded reasons to believe that the reported Breaches were true and fell within the objective scope of this Procedure;
- the Report or public disclosure was made in compliance with this Procedure and the Whistleblowing Decree (including conditions and access methods).

Protections are not granted if it is established, even by a first-instance judgement, that the Whistleblower is criminally liable for defamation or false accusation, or civilly liable for the same, in cases of malice or gross negligence.

Any behavior violating the protections provided may give rise to disciplinary proceedings against the responsible party and may be sanctioned by ANAC with an administrative monetary penalty under Article 21 of the Whistleblowing Decree.

### **5.6. Support measures**

ANAC keeps a list of third-sector entities that provide Whistleblowers with support measures.

Support measures consist of information, assistance and free advice on reporting methods and protection from retaliation under national and EU law, on the rights of persons involved, and on methods and conditions for accessing legal aid at the State's expense.

## **6. DISCIPLINARY SYSTEM**

Any violation of this Procedure will be sanctioned under the Disciplinary System adopted by the Company and the applicable National Collective Labor Agreements.

Under the Whistleblowing Decree, the Company may impose disciplinary sanctions on those who:

- carry out retaliation causing or potentially causing, directly or indirectly, unjust harm to the reporting person and/or other protected persons;
- fail to conduct verification and analysis activities on Reports received;
- implements actions or behaviors intended to obstruct or attempt to obstruct reporting;
- violate confidentiality obligations as described above.

The Whistleblowing Decree also provides for disciplinary sanctions where the Whistleblower is found liable, even by a first-instance judgment, for defamation or false accusation, or civilly liable in cases of malice or gross negligence.

For further details on disciplinary sanctions and the related procedure, see the Disciplinary System adopted by the Company (integrated pursuant to the Whistleblowing Decree) and the applicable National Collective Labor Agreement.

## ***WHISTLEBLOWING PROCEDURE***

### **7. DOCUMENT MANAGEMENT**

#### **7.1. Filing and retention of Reports**

Whistleblowing Reports and related documentation are retained within the IT Platform 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, or until the conclusion of any judicial or disciplinary proceedings subsequently initiated against the Person Concerned or the Whistleblower, in compliance with the confidentiality obligations under Article 12 of the Whistleblowing Decree and the principles of Articles 5(1)(e) GDPR (storage limitation) and Article 3(1)(e) of Legislative Decree No. 51 of 2018.

#### **7.2. Publication and distribution of the procedure**

This Procedure is published on the corporate website link in the “Company Noticeboard” folder shared on the company server; its adoption is communicated via a dedicated notice to employees.

#### **7.3. Protection of personal data**

The processing of personal data of persons involved and/or mentioned in Reports is carried out in accordance with applicable European Privacy Law.

Akifix S.p.A. is the Data Controller for personal data processing related to this Procedure.

The privacy notice for personal data processing related to Reports is made available to potential Whistleblower within the IT platform.

Access to personal related to Reports is granted exclusively to the Designated Person, limiting disclosure of confidential information and personal data to third parties only where strictly necessary.