

Summary

1. Legislation	1
2. Definitions	2
3. Purpose.....	3
4. Scope	3
4.1 Objective scope – What can be reported? What can't be reported?.....	4
4.2 Subjective scope – who can submit the report?	4
4.3 Recipients of the report – who receives the reports?	4
4.4 When can I report?	4
5. The report	5
5.1 Subject of the report.....	5
5.2 Handling the report.....	5
5.3 Record-keeping	6
6. Reporting channels	6
6.1 Internal Channel.....	6
6.2 External Channel – Reporting to ANAC	9
6.3 External Signaling.....	Errore. Il segnalibro non è definito.
7. Forms of protection for the Whistleblower/Whistleblower	9
7.1. Confidentiality obligations on the identity of the whistleblower and removal of the right of access of the report.....	9
7.2. Prohibition of discriminatory or retaliatory acts.....	10
7.3. Disclosure of information covered by the obligation of official, business, professional, scientific and industrial secrecy by the whistleblower	10
7.4. Whistleblower's Responsibilities	10

1. Legislation

Whistleblowing is an institution designed to protect the authors of reports of wrongdoing, crimes or irregularities that occur in the workplace.

In the private sector, the first regulatory text can be found in Law 179/2017 which required private sector companies with organizational models pursuant to Legislative Decree 231/2001 to equip themselves with special channels for reporting illegal conduct.

With Legislative Decree 24/2023, Italy has implemented the European Directive 2019/1937, concerning the protection of whistleblowers (so-called "Whistleblowers"). Whistleblower/Whistleblower).

2. Definitions

WHISTLEBLOWER OR REPORTING	The natural person who makes the report (or public disclosure) of information on violations acquired in the context of his or her work context" and then add the definition of report as "the written or oral communication of information on violations of national or European Union regulatory provisions that harm the public interest or the integrity of the administration of the private entity of which one has become aware in the context of work
INTERNAL REPORTING	Written or oral communication of information on violations, submitted through the internal reporting channel
EXTERNAL SIGNALING	The communication, written or oral, of information on violations, submitted through the external reporting channel set up by ANAC
ANAC	National Anti-Corruption Authority whose institutional mission consists in preventing corruption in all areas of administrative activity. For more details see www.anticorruzione.it/
PUBLIC DISCLOSURE	To make information about violations publicly available through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people
FACILITATOR	A natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential
WORK CONTEXT	Actual or past work or professional activities carried out in the context of employment relationships as better specified in the course of the procedure, through which, regardless of the nature of those activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority
PERSON INVOLVED	The natural or legal person named in the internal or external report or public disclosure as a person to whom the violation is attributed or as a

	person otherwise involved in the reported or publicly disclosed violation
RETALIATION	Any behaviour, act or omission, whether attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the reporting person or the person who filed the complaint, directly or indirectly, such as but not limited to: dismissal, suspension or equivalent measures; demotion in rank or non-promotion; the change of functions, the change of the place of work, the reduction of salary, the modification of working hours; suspension of training or any restriction of access to it; negative notes of merit or negative references; the adoption of disciplinary measures or other sanctions, including financial sanctions; coercion, intimidation, harassment or ostracism; discrimination or otherwise unfavourable treatment; the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion; the non-renewal or early termination of a fixed-term employment contract; damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income; improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future; the early conclusion or cancellation of the contract for the supply of goods or services; the cancellation of a license or permit; the request for psychiatric or medical examinations.

3. Purpose

The Proma Group, in pursuit of its corporate objectives, is committed to combating illegal conduct, at any level of work, both through the dissemination and promotion of ethical values and principles and through the effective implementation of rules of conduct and control processes, in line with the requirements set by applicable regulations.

In compliance with Legislative Decree 24/23, the Proma Group provides its employees and collaborators with an IT platform called **Tip-Off**, valid for all companies belonging to the Group, in order to facilitate the reporting of illegal conduct within the work context.

The purpose of this procedure is to define in a simple and clear way the internal operating methods of the Organization to submit reports of any violations of which one has become aware in the exercise of one's work. This procedure aims to ensure a serene environment for the Whistleblower/Whistleblower who intends to do so, so that he or she can feel free from fear, retaliation or discrimination.

4. Scope

4.1 Objective scope – What can be reported? What can't be reported?

The Whistleblower/Whistleblower may report behaviors, acts or omissions that harm the public interest or the integrity of the Company such as:

- Significant unlawful conduct pursuant to Legislative Decree 231/2001 or violations of the Organization, Management and Control Model, the Code of Ethics or the Protocols.
- Offences falling within the scope of European Union acts relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection privacy and protection of personal data and security of network and information systems
- Acts or omissions affecting the financial interests of the Union
- Acts or omissions concerning the internal market (e.g. competition and state aid infringements)
- Acts or conduct which frustrate the object or purpose of the provisions contained in Union acts.

Disputes, claims or requests related to a personal interest of the reporting person that relate exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures, cannot be reported. Therefore, for example, reports concerning labor disputes, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker are excluded".

4.2 Subjective scope – who can submit the report?

The report can be submitted by the following subjects:

- Employees;
- Self-employed workers;
- Collaborators, freelancers and consultants;
- Volunteers and trainees, paid and unpaid;
- Shareholders and persons with administrative, managerial, control, supervisory or representative functions, even when the functions are exercised on a purely de facto basis.

4.3 Recipients of the report – who receives the reports?

A company external to the Proma group, GL Consulting S.r.l., will be responsible for managing the reports of wrongdoing required by the legislation.

4.4 When can I report?

The Whistleblower/Whistleblower can submit a report:

- When the legal relationship is ongoing;

- When the legal relationship has not yet started, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- During the probationary period;
- After the termination of the legal relationship if the information on the violations was acquired before the termination of the relationship itself (e.g. pensioners)

5. The report

5.1 Subject of the report

The Whistleblower/Whistleblower must provide all the elements necessary to proceed with the checks and assessments to assess the validity of the facts being reported.

The reports must be adequately detailed and circumstantial, based on precise and concordant elements as well as devoid of manifest instrumental, emulative scope and defamatory or slanderous attitude.

By way of example, the report may contain the following elements:

- if you choose to indicate your personal details: name, surname, contact details and in the reporting field you can indicate the position or function carried out within the company. Otherwise, at the total discretion of the Whistleblower/Whistleblower, the report may also be made anonymously.
- a clear and complete description of the facts reported;
- if known, the circumstances of time and place in which they were committed;
- if known, the personal details or other elements (such as the qualification and the service in which the activity is carried out) that allow the identification of the person(s) who carried out the reported facts;
- the indication of any other subjects who can report on the facts subject to reporting;
- the indication of any documents that may confirm the validity of these facts;
- any other information that can provide useful feedback on the existence of the reported facts.

5.2 Handling the report

The report management process follows the following process:

Capture the report

Once the report has been sent, the person in charge of managing the report proceeds to notify the reporting person of receipt of the report within seven days from the date of its acquisition.

Preliminary analysis

During the preliminary analysis, the presence of the data and information indicated in point 5.1 is verified to assess the validity of the report.

In this regard - if missing or not sufficient - additions and additional information and/or documents to complete the report may be requested through the platform.

If, at the end of the preliminary analysis phase, 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 dismissed. The Whistleblower/Whistleblower will be notified of the filing with an indication of the related reasons. If the report is manifestly unfounded or made for purposes other than those

indicated in this procedure, with intent or gross negligence, it is possible that the Organization takes the appropriate measures.

Investigation

If, at the end of the preliminary analysis, useful and sufficient elements emerge or are in any case inferred for an assessment of the validity of the report itself, without prejudice to the right of defense of the reported person, the following will be provided:

- a) initiate specific analyses, possibly involving the company functions involved in the report (the SB for all reports concerning the application of the legislation pursuant to Legislative Decree 231 of 2001), through audits, interviews, document analysis, inspections, technical advice, searches on public databases, checks on company equipment, etc.
- b) conclude the investigation at any time if, during the course of the investigation, it is ascertained that the report is unfounded;
- c) make use, if necessary, of experts or experts external to the Company.

During the preliminary phase, it is possible to request clarifications and more evidence from the Whistleblower/Reporter to corroborate the report.

Conclusion of the process

At the end of the investigation, the Board of Directors and/or Supervisory Body and/or their delegates will be informed in order to:

- a) report to the management responsible for the function concerned by the report any "action plan" necessary for the implementation of the appropriate control procedures, also ensuring the monitoring of the implementation of the related implementation activities put in place;
- b) agree with the Departments concerned on any initiatives to be taken to protect the interests of the Company (e.g. legal actions, suspension/cancellation of suppliers),
- c) request the initiation of disciplinary proceedings against the Whistleblower/Whistleblower, in the case of reports in relation to which bad faith and/or merely defamatory intent are ascertained.

5.3 Record-keeping

In order to ensure the management and traceability of reports and related activities, the documentation will be kept 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.

6. Reporting channels

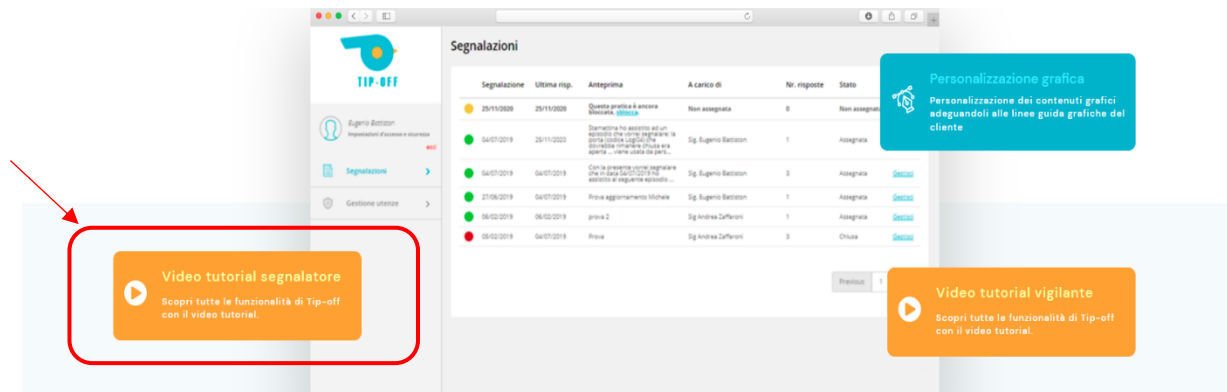
Reports must be transmitted, **as a priority and exclusively**, through the internal channel set up. The external channel may be used only and exclusively under the conditions indicated in point 6.2.

6.1 Internal Channel

The Organization makes available to the Whistleblower/Whistleblower an IT platform called **Tip-Off**, valid for all companies belonging to the Group. This approach allows an orderly management of the information flow and offers greater guarantees to protect the confidentiality of the Whistleblower/Whistleblower. Any user with a device (PC, tablet, smartphone) connected to the internet can easily open a report by typing the url: <https://proma.tip-off.it>,

To support the explanation below, you can view the video tutorial, with instructions, at the

following link: https://enet.tip-off.it/?trk=organization-update_share-update_update-text



The steps to follow are listed below:

- I. Go to the Whistleblowing section of the company website
- II. Fill in the following fields on the screen:
 - a) "WHAT DO YOU WANT TO REPORT?" The report in detail and circumstantial the subject of the report, attaching any documentation in possession as proof of the validity of the report.
 - b) REPORT TYPE: Choose between "ANONYMOUS" and "I WANT TO SHOW MY DATA". In the latter case, name, surname, telephone number and e-mail address must be indicated.
 - c) "I HAVE READ AND UNDERSTOOD THE TERMS AND CONDITIONS OF ACCESS TO THE SERVICE" Relax on the check box
 - d) "SEND REPORT" Click on the button to transmit the information to the report manager
- III. When the report is sent, the system generates a link and a password (see image below) that must be saved, by the Whistleblower/Whistleblower, in order to monitor the taking charge and management of the report

ATTENTION! Once the window is closed, you will no longer be able to obtain the access codes for the report. The codes are required to be able to track the status of the report

INFORMAZIONI PER L'ACCESSO ALLA PRATICA

Copia e incolla questo link nel tuo browser:

<https://tip-off.it/demopec/EW8be73158d9de439695f70c918cfb9726>


Inserisci questa password quando ti verrà richiesta:

JMW30KZV_1Ab



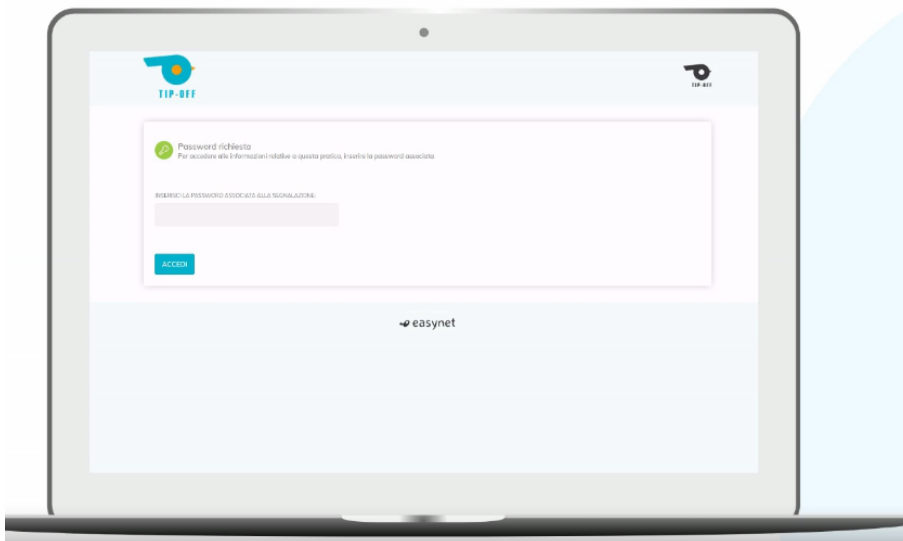
ATTENZIONE!

Se chiudi la finestra non sarà più possibile ottenere questi codici o accedere alla tua pratica. Copia e incolla link e password da qualche parte il prima possibile.

Puoi effettuare l'operazione di copia facendo click sull'icona  presente nel riquadro sopra.

To view the status of the previously submitted report:

- I. Access the link you copied and enter the password associated with the report



- II. Review the response of the report manager which may consist of:
 - a) an **acknowledgement of receipt of the report** , i.e. the taking charge of it by the deputies;
 - b) a request for **more information/additions** about the report;
 - c) a formal response **to the report**

The internal channel complies with confidentiality requirements, being equipped with the following technical security measures:

- anonymization of the linking page.
- unambiguous codes related to the report and assigned to the Whistleblower/Whistleblower;
- disabling of logs related to the server and web traffic, therefore, IPs, times and pages consulted are not tracked;

- RSA encryption of the communication channel is SSL PKCS #1 SHA-256;
- Database encryption
- holding the private encryption certificate exclusively at the external office dedicated to the management of reports
- outsourcing of servers, at the datacenter of the software supplier Tip-Off, certified ISO/IEC 20000, ISO/IEC 27001, ISO/IEC 27018 and ISO 9001.

6.2 External Channel – Reporting to ANAC

The external channel is managed by the National Anti-Corruption Authority (ANAC). The report can be sent to ANAC only if one of the following conditions is met:

- the internal channel is not active or, even if activated, does not comply with the regulations;
- the whistleblower has not received feedback on the report transmitted, despite the fact that three months have elapsed since the acknowledgement of receipt of the report
- the Whistleblower/Whistleblower has reasonable grounds to believe that, if he or she submits a report through the internal channel, it would not be followed up effectively or a risk of retaliation may arise from it
- the Whistleblower/Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Reports to ANAC can be transmitted:

- 1) in written form via the IT platform: <https://servizi.anticorruzione.it/segnalazioni/#!/>
- 2) orally through telephone lines or voice messaging systems or by direct meeting set within a reasonable time.

7. Forms of protection for the Whistleblower/Whistleblower

7.1. Confidentiality obligations on the identity of the whistleblower and removal of the right of access of the report

The identity of the Whistleblower/Whistleblower and any information contained in the report cannot be revealed as it is covered by the obligation of confidentiality. Violation of the aforementioned obligation will be a source of disciplinary liability, without prejudice to the other forms of liability provided for by the law.

In criminal proceedings, the identity of the whistleblower is protected to the extent permitted by the Code of Criminal Procedure.

In the context of disciplinary proceedings, the identity of the whistleblower may not be revealed, if the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same. It may happen that the revelation of the identity of the whistleblower is essential for the purpose of defending the accused; this occurs when the challenge in disciplinary proceedings is based exclusively on the information contained in the report. In this case, the report will be usable only in the presence of the free and explicit consent of the whistleblower to reveal his or her identity, consent given or acquired in writing (without, however, any consequence for the whistleblower for the choice made, even in the case of refusal to reveal his or her identity).

7.2. Prohibition of discriminatory or retaliatory acts

It is strictly forbidden to engage in any form of retaliation, coercion or discrimination, whether direct or indirect, affecting the working conditions and the person of the worker, in particular for reasons directly or indirectly related to the complaint. On the concept of discriminatory or retaliatory acts, please refer to the chapter dedicated to "definitions".

In the event of the adoption of measures deemed retaliatory, even if only attempted or threatened, the Whistleblower/Whistleblower may report it exclusively to ANAC, which is entrusted with the task of ascertaining whether they are consequent to the report made. Discriminatory or retaliatory acts adopted are null and void.

7.3. Disclosure of information covered by the obligation of official, business, professional, scientific and industrial secrecy by the whistleblower

The Whistleblower/Whistleblower's report/complaint constitutes just cause for the disclosure of information covered by the obligation of secrecy referred to in Articles 326 (Disclosure and use of official secrets), 622 (Disclosure of professional secrets) and 623 (Disclosure of scientific or industrial secrets) of the Criminal Code and Article 2105 of the Civil Code (Duty of loyalty). The obligations of the professional in terms of respect for professional secrecy are not affected.

7.4. Whistleblower's Responsibilities

The reported persons enjoy the rights of defence provided for by law or contractually in any disciplinary or judicial proceedings that follow the report. In particular, they can assert the criminal liability of the whistleblower for crimes of slander or defamation or in any case for crimes committed with the report and/or his civil liability, for the same reason, in cases of intent or gross negligence. The protections of the whistleblower are not guaranteed in cases where the criminal or civil liability referred to above is ascertained, even with a first instance judgment. In this case, a disciplinary sanction shall be imposed on the reporting or reporting person.". I would also look into other cases that could give rise to disciplinary liability.