

SECTION OF THE WHISTLEBLOWING WEBSITE
FAQs FOR INCLUSION ON THE PLATFORM WITH SPECIFIC TAGS

Who can submit a report?

With reference to the provisions of Decree 24 dated 03/10/2023 (the Whistleblowing Decree) and the related protections, reports may be filed by all those active in the **“working environment”** of Savino Del Bene, or another Group company within the scope of application of the regulation to which the report is addressed, as:

- **Employees** of a Group company, including persons whose working relationship is governed by Decree 81 dated June 15, 2015 (work with reduced and flexible hours, fixed-term contract work, agency work, apprenticeships, ancillary work) or by art. 54-bis of Decree 50 dated April 24, 2017, as enacted with amendments by Law 96 dated June 21, 2017 (occasional work);
- **Freelance workers** whose activities are carried out on the premises of a Group company;
- **Parties that collaborate professionally** with a Group company (e.g. vendors);
- **Professionals** (e.g. lawyers, accountants, notaries, etc.) and **consultants** who work on the premises of a Group company;
- **Volunteers and apprentices**, whether paid or not, who work on the premises of a Group company;
- **Stockholders and persons with administrative, management, control, supervisory or representative functions**, even if those functions are only carried out on a *de facto* basis for a Group company.

Reports may also be filed by those who:

- report information obtained in the context of a working relationship with a Group company that has terminated in the meantime, on condition that the information about the infringements was obtained prior to such termination;
- report information obtained prior to the start of the working relationship, where the information about the infringements was gathered during the selection process or other pre-contractual negotiations;
- report information obtained during a trial period of work with a Group company.

The term “**working environment**” covers employed or professional activities, past or present, carried out in the context of the working relationships indicated above, regardless of the nature of such activities.

A Whistleblower is a person who reports, discloses or complains to the Judicial or Accounting Authority about, infringements of domestic or EU regulations - detrimental to the public interest or that of a Group company - that became known in the working environment indicated above.

Is identification mandatory in order to file a report?

The platform used by the Group allows reports to be submitted either with or without registration (anonymous reporting). If the platform is used to file a report with registration, the necessary information must be input so that the reporter can receive a secure access code for the receipt of follow-up feedback about the report and its outcome, as well as for responding to requests for additional clarification made by persons authorized to administer the report.

If the regular mail channel is used, reports must be founded on precise and mutually-consistent facts and contain appropriate detail, so the Whistleblowing Manager can make a complete and proper assessment of the facts. Reports can be accepted if they contain these elements, but their management will not benefit from the protections afforded by the Decree for communications with the reporter.

Is it possible to submit an anonymous report?

Yes, just access the platform and submit a report without registration.

Which situations can be reported?

It is possible to report improper deeds and/or conduct, whether carried out actively or by omission, that represent **significant infringements**, as specified in the Whistleblowing Decree, “*of domestic or EU laws detrimental to the public interest, the public administrations or private bodies*”, including actual or suspected infringements of the principles embodied in the Code of Ethics, in the Anti-Corruption Guidelines, and in all policies, procedures or operating instructions of the company receiving the report that are included in its Organization and Management Model pursuant to Decree 231/01. In particular,

on accessing the platform, the reporter may choose one of the following infringements included in the drop-down menu:

- Code of Ethics
- Corruption
- Discrimination, direct or indirect
- Psychological or sexual harassment
- Mobbing
- Human rights
- Conflicts of interest
- Occupational health and safety
- Environmental regulations
- Anti-competitive practices
- Money laundering and the financing of terrorism
- Fraud, theft, improper use of corporate assets
- Reports pursuant to art. 144 Privacy Code
- IT system and network security
- Public contracts
- Other infringements of the 231 Model

The above “significant infringements” (that, accordingly, allow application of the protections afforded in the Whistleblowing Decree) fall into three separate categories¹:

1. **Infringements of domestic and European laws that represent unlawful deeds in the following sectors:** public contracts; financial services, products and markets, and the prevention of money laundering and the financing of terrorism; product safety and conformity; transport safety; environmental protection; electro-magnetic protection and nuclear safety; safety of foodstuffs, animal feed and the health and safety of animals; public health; consumer protection; protection of personal data and private life, and IT system and network security;
2. **Infringements of European laws** involving: i) acts or omissions detrimental to the financial interests of the EU; ii) acts or omissions regarding the internal market²; iii) acts and conduct in the above sectors that are contrary to the object or purpose of EU laws;

3. **Infringements of domestic laws** involving: i) unlawful administrative, accounting, civil or criminal activities; ii) offenses specified in Decree 231/2001 or the infringement of 231 Models. Such unlawful deeds and conduct must not already be included in points 1. and 2. above.
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¹ Pursuant to the Whistleblowing Decree, with regard to the above categories of infringement it is necessary to make a distinction based on whether the entity: (i) is a public service provider (or in any case operates in that field), in which case all categories of infringement apply; (ii) has more than 50 employees and has adopted a 231 Model, in which case the applicable categories are the infringement of European laws and the commitment of offenses specified in Decree 231/2001 or infringements of the 231 Model; (iii) has less than 50 employees but has adopted a 231 Model, in which case it is possible to report infringements involving the commitment of offenses specified in Decree 231/2001 or infringements of the 231 Model.

² This includes all infringements of EU laws governing competition and State aid, as well as infringements regarding the internal market associated with deeds that breach corporate tax regulations, or mechanisms intended to obtain tax benefits that evade the object or purpose of the applicable corporate tax regulations.

Which reports are not protected by the Whistleblowing Decree?

The scope of application of the Whistleblowing Decree excludes (meaning that the protections afforded by the Decree are not available):

- claims, disputes or requests of a personal nature, made by the reporter or the person who filed a complaint with the judicial or accounting authority, that relate exclusively to their individual working relationships, or to their working relationships with hierarchical superiors;
- infringement reports that are already governed, on a mandatory basis, by EU or domestic legislation regarding financial services, products and markets, and the prevention of money laundering and the financing of terrorism, transport safety and environmental protection, or by domestic legislation to implement EU laws³;
- infringement reports concerning national security or contracts relating to aspects of national security or defense, unless those aspects are governed by the relevant derived rights of the EU;

Here, it is appropriate to note that, pursuant to art. 1.3 of the Whistleblowing Decree, the scope of application of the protections afforded by the Decree, and those provided by the Savino Del Bene Group in relation to Whistleblowing, excludes reports on the following matters: a) classified

information; b) professional, forensic and medical secrets; c) the secret deliberations of jurisdictional bodies.

³Indicated in part II of the annex to Directive (EU) 2019/1937.

What must a report contain?

Reports must be founded on precise and mutually-consistent facts and contain appropriate detail, so the facts can be assessed.

In particular, the following must be clear:

- the time when and place where the reported fact occurred;
- the description of the fact;
- personal information or other elements that enable the individual deemed responsible for the reported facts to be identified.

In order to maximize the usefulness of a report, it must contain the following essential elements.

- **Reporter:** if not made anonymously, a report must contain the identification details of its author.
- **Object:** a clear description of the facts addressed by the report, indicating (if known) the time when and place where the facts occurred or failed to occur (for example, without limitation: contract, transaction, location, etc.).
- **Reported person and others involved:** identification details or other elements (such as corporate function/role) that facilitate identification of the alleged perpetrator(s) of the improper conduct and any others involved.
- **Group company:** indication of the Group company to which the report relates, if the report is filed via a channel shared by several Group companies.

In addition, the reporter may provide the following additional elements:

- indication of **any other persons** with knowledge of the facts recounted in the report;
- **any documents** that may confirm the truth of those facts;
- **all other information** that might facilitate the collection of evidence about the reported situation.

The reporter may also provide other background documentation to clarify better the circumstances of the report.

Reports must not be insulting or contain offensive language or judgments that are intended to offend or ruin the honor and/or personal and/or professional decorum of the person to whom the reported facts allegedly relate.

In all cases, it is forbidden to file:

- reports solely intended to defame and slander;
- reports relating exclusively to aspects of private life, without any direct or indirect association with the business/professional activities of the reported person;
- reports relating to claims, disputes or requests made in the personal interests of the reporter;
- reports of a discriminatory nature, regarding the sexual orientation, religious or political beliefs, or racial or ethnic origin of the reported person;
- reports solely intended to damage the reported person in any way.

Disciplinary action may be taken against employees of Group companies who file reports of this type. In addition, if the report turns out to be unfounded, the reporter who filed it maliciously or with gross negligence may be disciplined.

Which party is assigned the role of Whistleblowing Manager, with what duties?

The party assigned the role of “Whistleblowing Manager” at each Group company within the scope of application of the regulation is the Supervisory Body pursuant to Decree 231/2001 of that company, or its Chairman if that Body operates as a board.

Whistleblowing Managers:

- a) Send confirmation of receipt of the report to the reporter within seven days of its receipt;
- b) Interact with the reporter and, if necessary, request supplementary information;
- c) Give feedback about the report within three months of the date of sending the notice of receipt or, if not sent, within three months of the above seven-day deadline from presentation of the report;

- d) Make clear information available on the channel about the prerequisites and procedures for filing internal reports, as well as about those for filing external reports.

What are the conditions for filing an external report?

The reporter can only file an external report if, at the time of submission, one of the following conditions is satisfied:

- a) The working environment does not envisage mandatory activation of the internal reporting channel or, even if mandatory, such channel is not active or, if active, does not comply with the requirements of art. 4 of the Whistleblowing Decree;
- b) The reporter has already filed an internal report pursuant to art. 4 of the Whistleblowing Decree, without any follow-up;
- c) The reporter has good reasons to believe that, if an internal report was filed, it would not be followed-up effectively or reprisals would be taken as a result;
- d) The reporter has good reasons to believe that the infringement represents a clear and present threat to the public interest.

What protections are envisaged for the reporter?

Each Group company offers maximum confidentiality and protection, to those who file reports in good faith and with a spirit of loyalty towards the company, from reprisals or adverse effects on their professional position, penalizing those who engage in reprisals.

In particular, Group companies within the scope of application of the regulation take steps to ensure that the identity of reporters cannot be revealed to persons other than those authorized to manage their reports. Reporters are guaranteed that their data will be processed in accordance with the applicable privacy regulations.

In this regard, it is necessary to distinguish the concept of “confidentiality” from that of “anonymity”, since the first presupposes knowledge of the identity of the reporter, which is needed in order to ensure adequate protection. Anonymity, in fact, might impede work to verify that the report is justified.

With particular reference to the Whistleblowing Decree, for reports prepared in accordance with the regulatory requirements of that decree and the

consequent ANAC Guidelines, steps are taken - via the use of specifically-established internal reporting channels - to safeguard the confidentiality of reporters when receiving and managing their reports.

The confidentiality of reporters is not guaranteed when:

- they have given express consent for the disclosure of their identities;
- a first-level court has determined their criminal and/or civil liability for the offenses of slander or defamation or, in any case, for offenses committed by filing their reports;
- anonymity is not enforceable by law because their identities are requested by judicial authorities in relation to investigations (criminal, tax or administrative) or inspections by control bodies initiated as a consequence of the report.

With particular reference to reports governed by the Whistleblowing Decree, the decree affords specific protections to reporters in the event of “reprisals”. In such cases, ANAC, via its institutional website, receives notification of the reprisals and carries out the checks prescribed by law, which may result in the levy of administrative penalties against the parties responsible pursuant to art. 21, para. 1.a), of the Decree.

Pursuant to the Whistleblowing Decree, the term “reprisals” means any conduct, act or omission, even if only attempted or threatened, that is carried out consequent to the report and results in, or may result in, directly or indirectly, unjust losses for the reporter.

Example reprisals pursuant to the Whistleblowing Decree include:

- a) dismissal, suspension or equivalent measures;
- b) demotion or denied promotion;
- c) change of duties, place of work or working hours, reduction of salary;
- d) suspension of training or any restriction on access to training;
- e) demerit notes or bad references;
- f) adoption of disciplinary measures or other penalties, including monetary penalties;
- g) coercion, intimidation, harassment, ostracization;
- h) discrimination or, in any case, unfavorable treatment;
- i) failure to convert a fixed-term employment contract into a permanent contract, if the worker legitimately expected such conversion;
- j) failure to renew a fixed-term contract or its early termination;

- k) losses, including damage to the reputation of the person, especially on social media, or economic and financial handicaps, including the loss of economic opportunities and the loss of income;
- l) addition to blacklists kept on the basis of sector or industrial agreements, whether formal or informal, that might make it impossible for the person to find future employment in the sector or industry;
- m) early termination or cancellation of contracts for the supply of goods or services;
- n) requests to undergo psychiatric or medical examinations.

Actions taken in breach of the ban on reprisals established in the Whistleblowing Decree are void.

What limits are placed on the protection of reporters?

Without prejudice to the administrative penalties envisaged by ANAC pursuant to art. 21 of the Whistleblowing Decree, the decree identified cases in which reporters are not entitled to protection and may be subject to disciplinary penalties:

- if a first-level or higher court determines that they have committed the criminal offenses of slander or defamation, or if such offenses were committed by filing reports with the judicial or accounting authority;
- if they have civil liability for the same reason as a consequence of malicious conduct or gross negligence.

Reporters may also have criminal, civil or administrative liability for conduct, acts or omissions unrelated to the report, the complaint made to the judicial or accounting authority or the public disclosure, or that are not strictly necessary in order to identify an infringement.

Any disciplinary measures and related penalties applicable to the persons concerned are identified by the Company on a proportionate and appropriate basis, considering their suitability as a deterrent and as a meaningful penalty, having regard for the differing statuses of such persons.

Lastly, if the disciplinary charge is founded, in whole or in part, on the report and it is essential to know the identity of the reporter in order to defend the reported person, the report will be only be used for disciplinary purposes if the reporter has given express consent for the disclosure of his/her identity.

Who is protected when a report is filed?

The available protections shield reporters against all forms of reprisal, discrimination or penalization associated with the report, having regard for the requirements and conditions envisaged in the Decree. These measures are also adopted to protect the “other persons” involved, as identified in art. 3.5 of Decree 24/2023, without prejudice to all legal obligations and protection of the rights of the Company and the persons involved. In particular, these comprise:

- facilitators (being natural persons who help the reporter to file the report, active in the same working environment and whose support must remain confidential pursuant to Decree 24/2023);
- persons active in the same working environment as the reporter, those who have complained to the judicial or accounting authority, or who have made a public disclosure, and those who are linked to them by a stable emotional relationship or related to them up to the fourth degree;
- work colleagues of the reporter or the person who filed a complaint with the judicial or accounting authority, or made a public disclosure, who are active in the same working environment as that person and have an active, ongoing relationship with that person;
- entities owned by the reporter or the person who filed a complaint with the judicial or accounting authority, or made a public disclosure, or for which those persons work, as well as entities active in the same working environment as the above persons.

A number of conditions must be satisfied in order to benefit from the protections afforded by the Whistleblowing Decree:

- the reporter is a type of person listed in art. 3 of Decree 24/2023;
- the information provided about reported infringements satisfies the objectivity criteria specified in Decree 24/2023;
- at the time of the report or the complaint to the judicial or accounting authority or the public disclosure, the reporter had “good reason” to believe the information true;
- the report was made in accordance with the procedures envisaged for the internal channels established by the company, or for the external channels managed by ANAC, or those envisaged for public disclosure pursuant to art. 15 of the Whistleblowing Decree.

What penalties can be levied?

The penalties envisaged by the Disciplinary System, as described in the 231 Models, may be levied for violations of the safeguards afforded to the reporter and to “other persons” pursuant to art. 3, para. 5, of Decree 24/2023. In particular, as envisaged in Decree 24/2023, disciplinary penalties may be levied for:

- reprisals in breach of art. 17 of Decree 24/2023, being conduct, acts or omissions, even if only attempted or threatened, that are carried out consequent to reports and may result in, directly or indirectly, unjust losses for the reporters;
- conduct likely to impede reports made in accordance with the procedures envisaged for the internal channels established by the company, or for the external channels managed by ANAC, or those envisaged for public disclosure pursuant to art. 15 of the Whistleblowing Decree;
- violations of the safeguards afforded to the reporter in relation to the confidentiality requirement.

What are secure access codes?

A secure access code is an alphanumeric code sent by the system to the reporter, so the report can be submitted. If the reporter has to access the system again, for example to respond to requests for clarification made by the Whistleblowing Manager, it will be necessary to select the link and input the secure access code received to the relevant field. The reporter is then able to access the report submitted and input the clarification requested, or receive feedback. Use of the secure access code represents an additional guarantee for the reporter that no one else can act instead of him/her at any stage in the reporting process.

How is a report submitted?

A report may be submitted by visiting the telematic platform at this url: <https://ewhistlesavinodelbenegroup.azurewebsites.net>, and following the instructions. External parties may access the platform from the corporate website, which provides the relevant link in a specific section. Reports can also be submitted via the voice messaging system, by calling 02/87377260.

At what point is the report actually submitted?

The report is properly submitted on completion of the «send new report» procedure, being when the reporter has completed all the required fields and clicked on the «submit report» button. Following this action, the data is recorded by the system and encrypted. If the reporter does not complete the reporting process by clicking on the «submit report» button, all the data input up to that time will be lost.

Is it possible to view a submitted report?

The reporter can access the platform at any time after submission of the report to read feedback from the Whistleblowing Manager, the existence of which will be flagged on the platform. In particular, for reports filed pursuant to the Whistleblowing Decree, the reporter will be sent a confirmation of receipt within seven days of the report receipt date, while follow-up feedback will be provided within three months of the above confirmation date.

How can the report be accessed?

If the reporter has to access the system again, for example to respond to requests for clarification received from the Whistleblowing Manager via the platform, it will be necessary to select the link received and input the secure access code received when the report was submitted. By inputting this code into the relevant field, the reporter is then able to access the report submitted and input the clarification requested, or receive feedback. Use of the secure access code represents an additional guarantee for the reporter that no one else can act instead of him/her at any stage in the reporting process.

Can the identity of reporters be revealed?

With particular reference to reports governed by the Whistleblowing Decree, Group companies take steps to ensure that the identity of reporters cannot be revealed to persons other than those authorized to manage their reports, except in the following cases:

- they have given express consent for the disclosure of their identities;
- in the context of disciplinary proceedings, if the charge is justified, in whole or in part, and it is essential to know the identity of the reporter in order to defend the reported person. In that case, the report will be only

be used for disciplinary purposes if the reporter has given express consent for the disclosure of his/her identity.

What happens if the report is determined to be false?

In the case of false reports, the measures envisaged by law to protect the interests of the Group companies and persons involved are applied.

With specific reference to reports governed by the Whistleblowing Decree, if checks reveal the reporter knew that the report was false, ANAC may levy a fine on the reporter ranging from 500 to 2,500 euro.