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	WHISTLEBLOWING	

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# WHISTLEBLOWING

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## Procedure to manage reports

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<b>Services involved:</b>	<ul style="list-style-type: none"> <li>All the recipients of the Model</li> </ul>
<b>Approved by</b>	Board of Directors

Revision

n o.	Start Date	Subject	Prepared by
0	08.05.23	First version of the document	Legal
1			

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**DULEVO**  
FAYAT GROUP

Procedure


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## 1. Definitions

In this document the terms listed below have the following meaning:

- *“Activities at risk of crime”*: the process, transaction, action or the set of transactions and actions that may expose the Company to the risk of penalties pursuant to the Decree regarding the commission of a Crime.
- *“CCNL”*: the National Collective Labour Agreement of the metalworking and system installation industry applicable to the Company employees.
- *“Code of Ethics”*: the document, officially commissioned and approved by the Company top management as implementation of corporate policy. It contains the general principles of conduct - i.e. recommendations, obligations and/or prohibitions - which the Recipients must abide by and whose violation is sanctioned.
- *“Italian Legislative Decree No. 231/2001”* hereinafter *“Decree”*: the Legislative Decree no. 231 of 8 June 2001, establishing the *“Regulation on the administrative liability of legal entities, companies and associations with or without legal personality, pursuant to article 11 of the Italian Law no. 300 of 29 September 2000”*, published on the Official Journal of the Italian Republic, no. 140 of 19 June 2001, as amended.
- *“Recipients”* Corporate bodies (*Board of Directors and Board of Statutory Auditors*), Employees, Suppliers and all those operating in the interest or to the advantage of the Company, with or without representation and regardless of the nature and type of relationship existing with the principal Company. Recipients must comply with the Model, the Code of Ethics and preventive Protocols.
- *“Employees”*: all natural persons who have an employment contract with the Company.
- *“Public disclosure”*: disseminating information regarding breaches through the press or electronic media or through methods of disclosure that can reach a vast number of people.
- *“Facilitator”*: a person who assists the Whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential.
- *“Information on breaches”* information, including reasonable suspicions, regarding breaches committed or that, on the basis of concrete elements, might be committed inside the company with which the Whistleblower or the person that makes a complaint to the


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judicial or accounting authority has a legal relationship pursuant to article 3, paragraph 1 or 2, of Legislative Decree 24/23, as well as elements regard conducts aimed at hiding such breaches.

- **"Guidelines"**: the Guidelines for building organisation, management and control models pursuant to Legislative Decree 231/2001, published by the trade Associations , which were considered for the purpose of preparing and adopting the Model.
- **"Organisation, management and control model pursuant to Italian Legislative Decree 231/2001"** hereinafter **"Model"**: the organisational, management and control model considered by the Corporate Bodies appropriate for the prevention of Crimes, therefore adopted by the Company pursuant to articles 6 and 7 of the Italian Legislative Decree for the purpose of preventing top management or employees from committing such Crimes, as stated in this document and its annexes.
- **"Corporate Bodies"**: the Board of Directors and/or the Company Board of Auditors, according to the context of reference.
- **"Supervisory Body"** hereinafter **"SB"**: the Body established by art. 6 of the Italian Legislative Decree, with the task of supervising the operation of and compliance with the company's model, its management and control, as well as its update.
- **"Personnel"**: all the natural persons who have a work relationship with the Company, including employees, temporary workers, collaborators, *"interns"* and freelancers who were appointed by the Company.
- **"Top Management"**: those referred to in article 5, paragraph 1, letter a) of the Italian Decree, i.e. people who represent the Company, administrators or managers; in particular, the members of the Board of Directors, the Chairman and any agents and proxies of the Company.
- **"Personnel under the supervision of others"**: persons referred to by article 5, paragraph 1, letter b) of the Decree, i.e. all the Personnel working under the management or supervision of the Top Management.
- **"Public Administration"** hereinafter **"P.A."**: Public Administration means:
  - the State (or State Administration );
  - Public Bodies; specifically, a Public Body is identified as such by the law or it is a Body subject to a system of public controls, to interference by the State or another Administration, for what concerns appointment and dismissal of its administrators, as well as the Body's own Administration. It is characterised by the participation of the State or another Public Administration to expense management; or by the

decisional power the State holds over its bodies; or by institutional public funding; or by public initiatives. By way of example and without any limitation, the following can be considered Public Administration Bodies: Ferrovie dello Stato, Autostrade S.p.A., AEM Milano, etc.

- Public Official: one who performs “a public legislative, judicial or administrative function”. Under Criminal Law “an administrative function is public if controlled by the regulations of public law and authoritative acts and it is characterised by the manifestation and expression of the will of the Public Administration or by its implementation using powers of authorisation or certification” (article 357 of the Italian Criminal Code);
  - Person in charge of Public Service: any person who “for whatever purpose performs a public service. Public service is defined as any activity that is governed in the same manner as a public function, yet in the absence of the power vested in the latter, and excluding the performance of simple ordinary tasks and exclusively material work.” (Article 358, Italian Criminal Code). “For whatever purpose” is understood to be that an individual exercises a public function even without formal or regular appointment (“de facto” in charge of a public service). It does not actually cover the relationship between the P.A. and the individual who carries out the duty.
- **“Protocol”**: the organisational, physical and/or logical provision established by the Model with the aim to prevent the risk of committing Crimes.
  - **“Retaliation”**: any behaviour, act or omission, even if only attempted or threatened, carried out due to the Report submitted, a complaint to the judicial or accounting authority or public disclosure and that causes or may cause to the Whistleblower or the complainer unfair damage, either directly or indirectly.
  - **“Crimes” or “Crime”**: the set of crimes, or the single crime, mentioned by Legislative Decree 231/2001 (as amended and supplemented in the future).
  - **“Whistleblower”** hereinafter also **“WB”** : the Personnel that reports information regarding breaches committed within their own work environment.
  - **“Reported Person”**: the person to whom the whistleblower attributes the commission of the illegal actions/irregularities reported, as well as the natural or legal person mentioned on the internal or external report or in the public disclosure as the person to whom the breach is attributed or person anyway involved in the breach as reported or made public.
  - **“Report”**: the written or verbal communication of information regarding breaches.

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- **“Internal Report”**: the written or verbal communication of information regarding the breaches, filed through the internal reporting channel, described in Chapter “6.1.1 Internal Reports”.
- **“External Report”**: the written or verbal communication of information regarding breaches, filed through the internal reporting channel, described in Chapter “6.1.2 External Reports”.
- **“Disciplinary System”**: the set of sanctions applicable in case of breach of the procedural and conduct rules defined by the Model.
- **“Company”**: Dulevo International S.p.A.
- **“Breach”**: behaviours, acts or omissions that harm the public interest or the integrity of the public administration or of the private body, defined by article 2 paragraph 1 letter a) of Legislative Decree 24/23.

## **2. Introduction**

The Company has aligned its corporate policy to the principles of legality and fairness established by the Code of Ethics, thus clearly distancing itself from improper or unlawful policies or conduct. Such policy is described in the organisation, management and control Model adopted for the prevention of the risk of crime pursuant to and for the purpose of articles 6 and 7 of Legislative Decree 231/2001.

To protect the Company's integrity, all the Recipients of the Model have the obligation to provide detailed Reports of any unlawful conduct pursuant to Legislative Decree 231/2001, which, in good faith and based on factual elements, they have reasonable grounds to believe it occurred or of any breaches to the organisation and management Model adopted by the Company, which they learnt while performing their task.

## **3. Purpose**

This document aims to regulate the process of managing the Reports, as defined further in Chapter 4, according to procedures suitable to ensure confidentiality of the identity of the Whistleblower. The Company undertakes to protect those who have reported in good faith from any intimidation and retaliation.


If the reports are made by individuals who have provided their personal details and are in bad faith and/or the reports are proved to contain libellous/defamatory information, the provisions of the Company's disciplinary system will be applied against the Whistleblower (see Disciplinary System of Penalties) and appropriate legal actions will be considered.

## **4. Reports covered in this procedure**

This procedure deals with the following Reports (hereinafter also "Whistleblowing"):

- unlawful conduct, pursuant to Legislative Decree 231/01;
- breaches of the Model, Code of Ethics or preventive Protocols, which may expose the Company to risk of sanction pursuant to the Decree;



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- suspected breaches of the Model, Code of Ethics or preventive Protocols, which may give rise to a risk of sanction for the Company pursuant to the Decree;
- corporate or business transactions suspected of putting the Company at risk of sanction pursuant to the Decree;
- breaches identified in article 2 of Legislative Decree no. 24 of 10 March 2023.

Conducts subject of Reports:

- may be commission of a specific breach or also simply omission of any expected conduct ;
- they may refer to requesting a breach or inducing to commit a breach;
- they can cause damage or financial loss or even only reputational damage to the Company.

## 5. Scope of application

### 5.1. Recipients

This document is intended for the following persons, the so-called Whistleblowers <sup>2</sup>:

- persons with representation, administration or management functions of the entity or of one of its organisational units that is financially and functionally autonomous

<sup>1</sup> “In accordance with Italian Legislative Decree 24/2023, the following are defined as:

a) “breaches”: behaviours, acts or omissions that harm the public interest or the integrity of the public administration or of the private entity and that consist in:

1) administrative, accounting, civil or criminal offences pursuant to points 3), 4), 5) and 6);

2) unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001 or breaches of the organisation and management models established therein, which do not fall under points 3), 4), 5) and 6);

3) Offences falling within the scope of application of the European Union or national acts indicated in the Annex to this Decree, i.e. national laws implementing acts by the European Union as indicated in the Annex to Directive (EU) 2019/1937, although not set out in the Annex to this decree, regarding the following sectors: public contracts; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environment protection; protection from radiations and nuclear safety; food safety and animal feed, health and welfare; public health; consumer protection; protection of privacy and of personal data and safety of networks and information systems;

4) acts or omissions affecting the financial interest of the Union as referred to in article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary law of the European Union;

5) acts or omissions affecting the internal market, as referred to in article 26, paragraph 2, of the Treaty on the Functioning of the European Union, including breaches of the European Union laws regarding competition and State aid, as well as infringements of the internal market related to acts that violate corporate taxation rules or schemes aimed at obtaining a tax advantage that frustrates the object or purpose of the applicable corporate tax law;

6) acts or conduct that frustrate the object or the purpose of the provisions of Union acts referred to in sections indicated at points 3), 4) and 5)”.

<sup>2</sup> Article 6 of Legislative Decree 231/01 amended by Legislative Decree no. 24 of 10 March 2023 “Implementation of EU directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of the Union law and providing procedures for the protection of Whistleblowers reporting breaches of national laws”. (so-called whistleblowing).

and people who, also de facto, manage and control it (so-called “Top Management”) and

- people subject to management or supervision by one of the subjects mentioned above (so-called “subordinates”)<sup>3</sup>.

## **5.2. Scope**

This document applies to the Company.

The Reporting process described in this document does not include commercial communication (e.g. complaints). In general, the Company urges its employees to solve any work-related issues, wherever possible, through dialogue, informal too, between colleagues and/or with one’s direct supervisor.

## **6. Process to Manage the Reports**

### **6.1. Sending the Report**

#### **6.1.1. Internal Report**

Those who submit an internal Report must send it to the certified email address provided by the Supervisory Body: [odvdulevo@legpec.it](mailto:odvdulevo@legpec.it), and attach the proper form shown at Annex 2.

Alternatively, the Report may be sent to the SB via ordinary mail with a letter addressed as such:

*For the Attention of the Supervisory Body*


*Via Giovannino Guareschi 1, 43012 Fontanellato (PR) Italy.*

Only the members of the Supervisory Body can access the certified email Inbox, and keep the Whistleblower’s personal data confidential.

The Form guides the Whistleblower through a structured series of questions and requests for supporting elements, meant to provide the subject of the Report in a clear, precise and detailed manner.

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<sup>3</sup> (3) “Subordinates” include all those operating in the interest or to the advantage of the Company: suppliers, business partners, financial backers, consultants, collaborators and, in general, all external persons who have any relationship with the Company, also when a) the work relationship or collaboration has yet not started, if the information on the breaches have been acquired during the selection process or in other pre-contract phases; b) during the trial period; c) subsequent to the dissolution of the legal relationship if the information on the breaches were acquired during the course of that relationship.

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The Reports must be based on precise and consistent factual elements.

The Whistleblower is required to attach the entire documentation proving the facts reported, and to refrain from taking independent initiatives of analysis and investigation.

A Report submitted to a body, other than the Supervisory body, shall be sent to the competent party within seven days from receipt, while at the same time the Whistleblower shall be informed of the submission.

The Company has defined its own model of receipt and management of the internal reports, providing technical and organisational methods suitable to ensure an adequate level of security regarding the specific risks arising from the processing of personal data during management of the Reports, thus complying with the provisions of EU Regulation 2016/679 or article 18 of Legislative Decree no. 51 of 2018.

The management process of internal Reports is described in the Process Flow at Annex 1.

### **6.1.2. External Report**

The Whistleblower may also submit an external report to the National Anti-corruption Authority (ANAC), should the following conditions arise:

- a) the internal report submitted according to the terms established by this procedure had no follow up;
- b) the Whistleblower has sound and substantiated reasons to believe that, should they submit an internal report, it would not be effectively followed up, or that the report may cause retaliation;
- c) the Whistleblower has solid grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Similarly to the internal channel mentioned above defined by the Company, the external reporting channel set up by ANAC ensures confidentiality of the Whistleblower identity, of the content of the Report, of the Reported Party and of the people possibly involved.

External Reports are made in writing through the IT platform made available by ANAC on its website at the section dedicated to "*Whistleblowing*". The Report may also be made orally via telephone calls or voice messaging systems, or upon request of the Whistleblower to have a direct meeting scheduled within a reasonable amount of time. Access procedures to these channels are specified by ANAC on its website.

### **6.1.3. Public Disclosure**

To the Whistleblower is guaranteed the possibility of making a public disclosure under one of the following conditions:


- a) the Whistleblower has previously made an internal and/or external report and there was no follow up to it within the terms set by this procedure regarding the measures established or taken as follow up to the report;
- b) the Whistleblower has solid grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the Whistleblower has solid reasons to believe that the external Report may give rise to the risk of retaliations or that it may not be effectively followed up due to the specific circumstances of the case, such as situations in which evidence may be hidden or destroyed or if there is grounded concern that the party who received the report might collude with the author of the breach or be involved in the same breach.

### **6.2. Receipt and analysis of the internal Report**

The Company's Supervisory Body is tasked with managing internal Reports.

The Body is not responsible for any operational area and reports to the Company's Board of Directors.

The Supervisory Body deals confidentially with the internal reports received and takes up verification procedures suitable to protect the Whistleblower and the identity and honour of the party reported.

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Preliminary verification

All internal Reports received are verified by the SB in order to determine whether the Report received includes the information needed to carry out a preliminary verification of its substance and whether further in depth activities can be started.

As the internal Report is received, the SB commits to issuing to the Whistleblower an acknowledgement of receipt within 7 days.

During the preliminary verification activities, the SB may use other Company structures or specialised consultants, based on the specific competence required regarding the content of the Report being verified.

At the conclusion of the preliminary verification, the SB archives unsubstantiated internal Reports, i.e. those which, based on the facts described and the information provided by the Whistleblower, could not provide a sufficiently detailed picture for the investigation to proceed in ascertaining the substance of the Reports, and also Reports clearly unfounded.

Internal Reports that do not pass the preliminary phase are archived by the SB inside the same certified email Inbox and they are listed on the periodic reporting record described below. In all cases, the SB must account for any internal Reports and for the activities carried out following its receipt on the Reports and Investigations Register and must include them on the annual reporting record to the Board of Directors, ensuring the confidentiality of the identity of the Whistleblower and of the Reported Parties.

Internal Reports received are saved for the time needed to process the reporting and not more than five years from the date of communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations set fourth by article 12 of Legislative Decree 24/2023 and of the principle set fourth by articles 5, paragraph 1, letter e), of the Regulation (EU) 2016/679 and 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

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(4) In compliance with the provisions of articles 5 and 8 of Legislative Decree 24/2023 providing "Implementation of directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of persons reporting breaches of the Union law and providing provisions concerning the protection of persons who report breaches of national regulations"

### *In-depth verification*

If the preliminary instigation has established that the internal Report is adequately substantiated and the evidence attached has been verified to be true, the investigation can be further pursued to ascertain its merit, and the SB shall:

- carry out specific investigations, possibly using other corporate structures according to their specific competences, or external consultants, where necessary;
- interrupt the investigations if their result reveals the Report to be unfounded.

The Supervisory Body undertakes to provide dutiful follow up to the Reports received (understood as the action taken to assess whether the facts reported occurred, the outcome of the investigations and any measures adopted), while being in contact with the Whistleblower to whom it may ask further information, if needed.


The Supervisory Body undertakes to process the internal Reports received within a reasonable time and to provide a confirmation on the matter (via certified e-mail) to the Whistleblower within

three months from the date of notification of receipt or, and in the absence of the notice, within three months from the expiration of the seven-day deadline from the submission of the Report.

During the preliminary investigation phase, the SB may notify the Whistleblower of the Report status and even ask additional questions and request for clarifications regarding the Report.

During the investigation and verification phase, the SB:

- guarantees impartiality, fairness and accuracy of the analysis and assessment of the internal report;
  - ensures confidentiality of the information gathered and of the name of the Whistleblower, if provided;
  - pledges not to use the internal reports beyond what is needed to follow them up properly. The SB must not disclose the identity of the Whistleblower or any other information from which the identity could be inferred, directly or indirectly, without expressed consent of the Whistleblower, to people other than those competent to receive or follow up the Reports, specifically authorised to process such data pursuant to articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and
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of article 2-*quaterdecies* of the code regarding protection of personal data set forth in Legislative Decree no. 19 of 30 June 2003.

At the conclusion of the investigation phase, the SB records the internal Reports on the Report and Investigation Register, describing also the analyses carried out and the results reached. The internal Report shall be archived as well as the pertaining documentation in a physical or logical space appropriate to guarantee confidentiality also towards the Company's personnel.

Therefore, SB urges, where appropriate, the activation of the disciplinary system described in chapter 7.

## **7. Disciplinary system**

### **7.1. Identifying who is in charge of activating the Disciplinary System**

Depending on the position held by the person referred to in the internal Report (the Reported person), the Supervisory Body identifies the corporate function competent to carry out any possible measures/interventions needed (see point 7.2. of this procedure), while keeping the Board of Directors informed and the identity of the Whistleblower confidential, unless the law requires disclosure or the Whistleblower authorises it.

The person involved may be heard, upon their request, also with a written communication procedure through the acquisition of written notes and observations.

This procedure does not prejudice the Whistleblower's criminal and disciplinary liability in the event of a slanderous or libellous report, pursuant to the Italian Criminal Code and to Article 2043 of the Italian Civil Code.

Sanctions are also taken against those who commits gross negligence or wilful misconduct when making Reports which prove to be unfounded.

Are also source of responsibility, subject to disciplinary actions and to any other competent authorities, all forms of abuse in which the Reports are clearly exploitative and/or made for the

sole purpose of damaging the Reported person or other parties, and all other cases of improper use or intentional exploitation of the subject of this procedure.

Therefore, when the criminal liability of the Whistleblower has been verified, also by a first instance judgement, for crimes of slander or libel or in any case for the same crimes committed with the complaint to the judicial or accounting authority, i.e. the Whistleblower's civil liability, for the same reason, in cases of wilful misconduct or gross negligence, the protections set forth in this procedure are not guaranteed and a disciplinary sanction is imposed to the Whistleblower or the person filing a complaint (including cases of complaint to the judicial or accounting authority or anonymous public disclosure, if the Whistleblower is subsequently identified and retaliated against).

## **7.2. Application of Disciplinary System measures**

The entity in charge of the activation of the Disciplinary System decides the type of sanction to impose on the persons who committed proven breaches following an internal report.

The sanction, which must be in line with the provisions of the applicable labour law, may be scaled according to the severity of the occurrence.


In case the Whistleblower is co-responsible for the breaches, the WB may receive a privileged treatment compared to the other co-responsible party, depending on the breach committed and the applicable regulations.

Depending on the Reported Persons, the Supervisory Body shall refer them to the competent body for the application of the Disciplinary System, as defined by the Disciplinary System of Penalties Protocol approved by the Company.

Depending on the position of the Reported Person, the Disciplinary System shall be activated by:

- the HR function, if the Reported Person is an employee;
- the Board of Directors, if the Reported Person is an executive;
- the Board of Directors, if the Reported Person is an Auditor;



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- the Board of Statutory Auditors, if the Reported Person is the Chairman or a Board member;
- the Board of Directors, if the Report Person is a member of the Supervisory Body;
- the Chairman, if the Reported Person is a third party.

**Within the framework of the disciplinary procedure**, the identity of the Whistleblower cannot be revealed, where the disciplinary penalty is based on specific investigations following the report and as a consequence of it. Whenever the complaint is either fully or partly based on the report, and knowing the identity of the whistleblower is essential for the defence of the reported person, the internal Report can be used for the purpose of the disciplinary proceeding only with the expressed consent of the Whistleblower to reveal his/her identity. Should the Whistleblower deny, the SB shall archive the internal Report and not follow it up.

In that case, the Whistleblower shall be notified in writing of the reasons for disclosing confidential data, and of when the disclosure of the Whistleblower identity and data is necessary also to defend the person concerned.

## **8. Guarantees regarding the reporting system ( “whistleblowing”)**

Violating the obligations of confidentiality of the Whistleblower's data and the provisions of Legislative Decree no. 24 of 10 March 2023 is considered as a breach of 231 Model and will be sanctioned pursuant to the disciplinary and penalty system established by the 231 corporate Model.

It should be pointed out that any retaliation towards the Whistleblower, meant as any behaviour, act or omission, even if only attempted or threatened, carried out due to the Report submitted that causes or may cause to the Whistleblower unfair damage, either directly or indirectly <sup>5</sup> is prohibited. Actions taken in breach of the above are void and the Whistleblower

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(5) Article 17 of the Legislative Decree indicates some cases: "*(a) termination, suspension; (b) downgrading or non-promotion; (c) change of duties, change of place of*

*work, reduction of salary, change of working hours; (d) suspension of training; (e) negative notes; f) the adoption of disciplinary measures or any other sanction, including financial penalties; g) coercion, intimidation, harassment or ostracism; h) discrimination or otherwise unfavourable treatment; i) failure to convert*

*a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion; (l) the non-renewal or early termination of a fixed-term employment contract; m) damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic*

*opportunities and loss of income; (n) inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or*

dismissed because of the report has the right to be reintegrated into the workplace.

Within the scope of legal or administrative proceedings or out-of-court disputes whose object is the investigation of prohibited conducts, acts or omissions towards the Whistleblower, it is presumed that those were originated by the report submitted, the public disclosure or the complaint to the judicial or accounting authority. The burden of proof that such conducts or acts are motivated by extraneous reasons lies with the person that carried them out. Furthermore, should the Whistleblower request compensation to the judicial authority and can prove that the WB suffered damage for having submitted a report, unless proven otherwise, it is assumed that the damage is consequence of the Report.

Discriminating measures against Whistleblowers can be reported to the National Labour Inspectorate for its provisions not only by the Whistleblower, but also by the Trade Union chosen by the same.

The Whistleblower bears no liability, either civil or administrative, for gathering information on the breaches or for accessing them. Criminal liability and any other liability, civil as well as administrative, is not excluded for conducts, acts or omissions not related to the Report, to the complaint to the judicial or accounting authority or to the public disclosure or that are not strictly needed to reveal the breach.


Full or partial waivers and transactions dealing with the rights and protections established by Legislative Decree no. 24/2023 are invalid, unless carried out in compliance with article 2113, paragraph four of the Italian Civil Code.

## **9. Archiving and Retention**

The SB is informed of any sanction imposed for internal and external Reports. The HR office archives the documentation pertaining to the disciplinary and penalty process. The SB archives the documentation relative to the internal Reports and its investigation in a directory accessible only to the SB, and updates the Report and Investigation Register with the outcomes of the investigation.

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*industry in the future; (o) early termination or cancellation of a contract for the supply of goods or services; (p) cancellation of a licence or permit; (q) a request to undergo psychiatric or medical examinations".*

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Internal reports and relative documentation are retained for the time needed to process the report and anyway not longer than five years from the date of communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations set fourth by article 12 of this decree and of the principle at articles 5, paragraph 1, letter e), of the Regulation (EU) 679/2016 and 3, paragraph 1, letter e), of Legislative Decree no. 51, 2018.

## **10. Reporting**

The SB gives an annual account of the correct operation of the internal Reporting systems. The report contains aggregate information on the results of the activities carried out and on the follow up on the Reports received. In preparing these reports, the SB is required to comply with the provisions of the regulation on protection of personal data.

## **11. Special cases**

If the internal report refers to a member of the Supervisory Body, the standard procedure mentioned above is followed.

If the internal Report containing serious, detailed and consistent elements refers to a number of members of the SB, the Report shall be sent to the Board of Directors and the dossier given to the Chairman of the Board.

Having consulted the Board of Statutory Auditors, and jointly assessed whether the internal Report provides all the information necessary for a preliminary verification of its substance and whether further in-depth activities can be started, the Board of Directors carries out the investigation using corporate competence available and, if needed, specialised consultants.

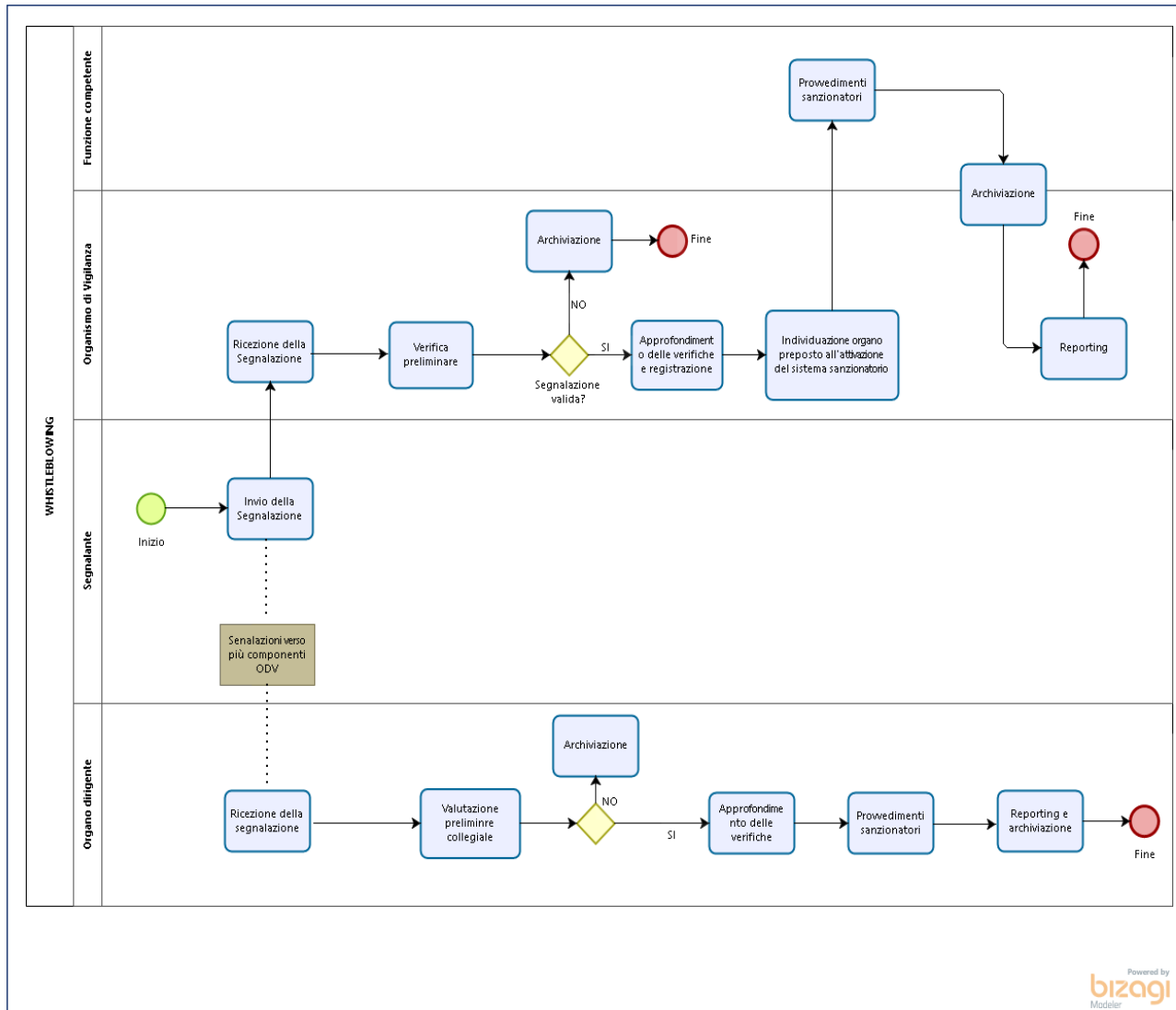
The investigation follows the procedure described in this document.

The decision of the Board of Directors is given as a written resolution.

**ANNEX 1 - PROCESS FLOW - Internal Report**

**ANNEX 2 - REPORT FORM**

**ANNEX 3 - PRIVACY POLICY**



**WHISTLEBLOWING REPORT FORM**

Please attach all the supporting documentation to this Report. If the Report is submitted verbally, the documentation can be handed over directly.

**WHISTLEBLOWER DATA**

First and Last Name *(field not required)* \_\_\_\_\_

Department and qualification *(field not required)* \_\_\_\_\_

Chosen contact channels (i.e. Private email address, telephone number, etc.)

Does the Whistleblower have a private interest related to the Report?      Yes       No

Specify the nature of the private interest related to the Report

Is the Whistleblower co-responsible in the breaches reported?      Yes  No

**BREACH REPORTED**

Period/date in which the fact occurred \_\_\_\_\_

Company operational department to which the fact can be referred \_\_\_\_\_

Persons involved:

Internal	External
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Description of the Reported fact

Other persons who can recount the Reported facts

Internal	External
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Has the Report been sent to other parties?      Yes       No

Specify to whom it was sent and when

Date

Signature *(not required)*

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	<b>ANNEX 3 PRIVACY POLICY</b>	

**PRIVACY POLICY PURSUANT TO ARTICLE 13 OF REGULATION (EU) 679/2016 ON  
PROCESSING OF PERSONAL DATA IN REPORTING BREACHES (ITALIAN  
LEGISLATIVE DECREE NO. 231/2001)**

Pursuant to article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 relative to the protection of natural persons in reference to personal data processing and free circulation of such data (*General Data Protection Regulation*, hereinafter “GDPR”), and to the applicable legislation on personal data protection - we inform that the personal data provided through this “*Report Form*” or anyway provided in case of internal reporting of a breach, pursuant to Italian Legislative Decree 24/2023, shall be processed in compliance with the regulation mentioned above and according to the principles of fairness, lawfulness and transparency by personnel authorised by Dulevo International S.p.A. pursuant to article 29 of the GDPR.

**1. Data Controller**

Data Controller of personal data is Dulevo International S.p.A. (hereinafter also “Company” or “Data Controller”, in the person of its temporary legal representative, having Registered Office in Via Giovannino Guareschi, 1 - 43012 Fontanellato (Parma) - Italy, and with email address [info@dulevo.com](mailto:info@dulevo.com).

**2. Purpose of data processing and legal basis**

Personal data are processed to manage internal reports of alleged breaches, behaviours, acts or omissions that harm the public interest or the integrity of the public administration or of the private entity, defined by article 2 paragraph 1 letter a) of Italian Legislative Decree 24/23, of which the Whistleblower become aware of during the course of their relationship with the Data Controller. The personal data processed are contained in the internal report, and/or in acts and documents attached to it, and they refer to the Whistleblower and the people reported as possible perpetrators of the illegal conducts, as well as those involved in the reports on various ways.

Data are also processed to carry out the necessary investigation aimed at verifying the substance of what was reported, and, if needed for the adoption of adequate corrective measures and the introduction of appropriate disciplinary and/or judicial actions against those responsible for the breaches. The legal basis that authorises the processing of Your personal data comes from compliance with a legal obligation to which the Controller is subject (Article 6, paragraph 1, letter c) of the GDPR, specifically provided for by Italian Legislative Decree 165/ 2001, Italian Legislative Decree 231/2001, by Law 179/2017 and by Italian Legislative Decree 24/2023; and, for special data categories and regarding criminal convictions and offences, also on the provisions of articles 9, paragraph 2, letter b and 10 of the GDPR.

**3. Categories of personal data processed**

To achieve the above purposes, the Data Controller processes the following categories of personal data:

- common personal such as First and Last Name, role , etc. (article 4, 1) of the GDPR)
- special data categories pursuant to article 9 of the GDPR, with possible reference to the content of the reports and the acts and documents attached
- personal data regarding criminal convictions and offences (pursuant to art. 10 of the GDPR) with possible reference to the content of the reports and related acts and documents

**4. Categories of data recipients**

The personal data provided shall be handled by the Supervisory Body (SB) in its capacity as subject authorised by the Data Controller to process the data, with regard to the task of supervising

possible offences and/or breaches of the Organisation, Management and Control Model and of the preventive protocols referenced pursuant to article 6 of Legislative Decree 231/01 and Legislative Decree 24/2023.

Data shall not be disclosed but they may be sent to the Judicial Authority, if required. None of the data collected shall be communicated to Third Countries, i.e. countries not belonging to the European Economic Area (EEA). Should the report be external and, according to articles 6 and 7 of Legislative Decree 24/2023, submitted to the National Anti-corruption Authority (ANAC), the information on the processing of personal data shall be provided by ANAC through specific channels.

#### **5. Criteria for retention period**

Internal Reports and relative documentation shall be retained for the time needed to process the report and not more than five years from the date of communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations set fourth by article 12 of Legislative Decree 24/2023 and of the principle set fourth in articles 5, paragraph 1, letter e), of the GDPR and 3, paragraph 1, letter e), of Legislative Decree no. 51 of 2018.

#### **6. Data processing methods**

Processing of personal data shall be done exclusively by the SB, according to the cases, with digital and manual means, based on logical criteria compatible and functional to the purpose for which the data have been collected, with the aim to ensure confidentiality regarding the identity of the Whistleblower and the content of the internal reports and of the relative documentation, by adopting technical and organisational measures apt to protect them against unauthorised or illegal access, destruction, loss of integrity and of confidentiality, even accidental. To guarantee the confidentiality of the Whistleblower identity throughout the entire duration of the processing of the internal report, the identity shall be known to the SB only. The identity of the Whistleblower is protected during all phases after the submission of the report, with these exceptions: cases in which there may be grounds for liability for slander or libel pursuant to the provisions of the Italian Criminal Code or article 2043 of the Italian Civil Code or when knowledge of the identity is absolutely necessary also for the defence of the Reported Person. Therefore, without prejudice to the exceptions above, the Whistleblower identity cannot be revealed without the WB's express consent, and all those who receive the report or are involved in managing it are required to protect the confidentiality of the information.

#### **7. Provision of personal data**

The provision of data is optional. However, failure to provide them might jeopardise the report's investigation: anonymous reports shall be taken into account only if adequately substantiated and provided with abundance of details, so that facts and situations related to specific contexts can be uncovered.

The anonymity of the Whistleblower will not allow the activation of the guarantees and protections provided by Italian Law 179/2017 and by Legislative Decree 24/2023.

#### **8. Rights of data subjects**

The data subject may exercise all the rights set fourth by articles 15-22 of the GDPR upon request to the data controller through the contacts mentioned above. Pursuant to article 13, paragraph 3 of Italian Legislative Decree 24/2023, the exercise of those rights may be delayed, limited or excluded through motivated and timely communication to the data subject, unless the communication might compromise the purpose of the limitation, for the time and within the limits in which that constitutes a necessary and proportional measure, considering the fundamental rights and legitimate interests of the data subject. In such cases, pursuant to article 2-undecies, paragraph 3, of Italian Legislative Decree no. 196/2003 the data subject has the right to exercise the above mentioned rights through the Data Protection Authority according to the provisions set out in article 160 of the above mentioned Legislative Decree. If the data subject considers that the personal data are being processed in breach of the GDPR provisions, the subject has the right to file a complaint to the Data Protection Authority for the protection of personal data, as established by article 77 of the GDPR, or take



appropriate legal actions (article 79 of the GDPR).