
WHISTLEBLOWING

Procedure for complaint management

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1. Defintions

In this document and in its annexes, the following expressions have the following meanings:

- **“Activities at risk of crime”**: the trial, the operation, the act, or the set of operations and acts, which may expose the Company to the risk of sanctions because of the commission of a Crime in violation of the Decree.
- **“CBA”**: Collective Bargaining Agreement applied by the Company to its employees
- **“Ethical Code”**: the document officially approved by the Company's top management as an explanation of the company's policy, which contains the general principles of conduct - that is, recommendations, obligations and / or prohibitions - to which the Recipients must comply and whose violation is sanctioned.
- **“D. Lgs. 231/2001” or “Decree”**: Legislative Decree 8 June 2001, n. 231, named *“Regulation of the administrative liability of legal persons, companies and associations even without legal personality, pursuant to art. 11 of law 29 September 2000 n. 300”*, published in the Official Gazette n. 140 of 19th of June 2001, and subsequent amendments and additions.
- **“Recipients”**: Corporate bodies (Directors and Statutory Auditors), Employees, Suppliers and all those who operate in the interest or for the benefit of the Company, with or without representation and regardless of the nature and type of relationship with the principal Company. Recipients are required to comply with the Model, the Code of Ethics and the Preventive Protocols.
- **“Employees”**: all people who have an employment relationship with the Company.
- **“Guidelines”**: the Guidelines for the construction of organization, management and control models pursuant to Legislative Decree 231/2001, published by trade associations, which have been considered for the purpose of preparing and adopting the Model.
- **“Organization, management and control Model ex. D.lgs. 231/2001” or “Model”**: the Model of organization, management and control considered by the Corporate Bodies suitable for preventing Crimes and, therefore, adopted by the Company, pursuant to articles 6 and 7 of the Legislative Decree, in order to prevent the realization of the Crimes themselves by the top or subordinate Personnel, as described in this document and its annexes.
- **“Corporate bodies”**: the Board of Directors and/or the Board of Statutory Auditors of the Company, depending on the meaning of the reference phrase.

- **“Supervisory Committee”**: the Body provided for by art. 6 of the Legislative Decree, having the task of supervising the functioning and observance of the organization, management and control model, as well as the updating of the same.
- **“Personnel”**: all people who have an employment relationship with the Company, including employees, temporary workers, collaborators, "interns" and freelancers who have received an assignment from the Company.
- **“Apical Personnel”**: the subjects referred to in Article 5, paragraph 1, letter a) of the Decree, or the subjects who hold functions of representation, administration or management of the Company; in particular, the members of the Board of Directors, the Chairman and any institors and attorneys of the Company.
- **“Personnel under the direction of others”**: the subjects referred to in Article 5, paragraph 1, letter b) of the Decree, which is all the Personnel operating under the direction or supervision of the Apical Personnel.
- **“Public Administration” or “P.A.”**: Public Administration means:
 - State (or State Administration)
 - Public Bodies: it is specified that the Public Body is identified as such by law or is an Entity subject to a system of public controls, to the interference of the State or other Administration as regards the appointment and revocation of its directors, as well as the Administration of the Entity itself. It is characterized by the participation of the State, or other Public Administration, in the management expenses, or by the power of direction which the State has over its organs, or by institutional public funding, or by the constitution to public initiative (e.g. the following Companies are considered such as Public Administrations: Ferrovie dello Stato, Autostrade SpA, AEM Milano, etc.)
 - Public Officer: the person who exercises "a public legislative, judicial or administrative function". For the purposes of criminal law "the administrative function governed by rules of public law and authoritative acts and characterized by the formation and manifestation of the will of the public administration or its performance by means of authoritative or certifying powers" (art.357 c.p.)
 - Public service representative: the one who "in any capacity provides a public service. A public service must be understood as an activity regulated in the same forms as the public service but characterized by the lack of the powers typical of the latter and with the exclusion of the performance of simple tasks of order and the provision of purely material work " (art. 358 c.p.). It's specified that "for any reason" must be understood as meaning

that a person exercises a public function, even without a formal or regular investiture (in charge of a "de facto" public service). In fact, the relationship between the P.A. and the person who performs the service does not matter.

- **"Protocol"**: the organizational, physical and/or logical measure envisaged by the Model in order to prevent the risk of committing crimes.
- **"Crimes" or "Crime"**: all the crimes, or the single crime, referred to by Legislative Decree 231/2001 (as possibly modified and integrated in the future).
- **"Reporter" or "Whistleblower"**: who witnesses an offense or irregularity in the workplace and decides to report it. For private entities, the reference is to *"people who hold the function of representation, administration or management of the institution or of one of its organizational units with financial and functional autonomy as well as by persons who exercise, even in fact, the management and control of it"*, and to *"people under the direction or supervision of one of the subjects"* mentioned before;
- **"Reported"**: the person to whom the whistleblower/reporter attributes the commission of the irregularity;
- **"Reporting"**: communication of the whistleblower concerning *"detailed illegal conduct, relevant according to Legislative Decree 231/2001 and based on precise and concordant factual elements, or violations of the organization and management model, of which they have become aware by reason of the functions performed"*;
- **"Disciplinary System"**: the set of sanctioning measures applicable in case of violation of the procedural and behavioral rules provided for by the Model;
- **"Company"**: Rizzani de Eccher S.p.A..

2. Introduction

The Company has aligned its business policy to compliance with the principles of legality and fairness provided by the Code of Ethics and the Anti-Corruption Policy, thereby revealing its extraneousness to incorrect or illegal policies or behavior. This policy is expressed in the Organization, Management and Control Model for the prevention of the risk of crime adopted pursuant to and for the purposes indicated in Articles 6 and 7 of Legislative Decree 231/2001.

In particular, the Organization, Management and Control Model for the prevention of the risk of crime adopted pursuant to and for the purposes indicated in Articles 6 and 7 of Legislative Decree 231/2001 adopted by the Company provides for the establishment of the Supervisory Committee, the body of the Company, which is entrusted with the task of supervising:

- the effectiveness and adequacy of the Model in relation to the company structure and the effective ability to prevent the commission of crimes;
- the effectiveness of the provisions of the Model by the Corporate Bodies, Employees and other Recipients, in the latter case also through the competent company functions;
- on the necessity of updating the Model itself, where there are needs to adapt it in relation to changed company conditions and / or regulations.

The Anti-Bribery Management System for the Prevention of Corruption adopted pursuant to UNI EN ISO 37001: 2016 provides for the establishment of an Anti-Bribery Compliance Function.

Among the tools aimed at implementing the Anti Bribery Management System and at the same time responding to the provisions of the 231 Organizational Model, the Anti-Bribery Compliance Function together with the Supervisory Body have provided for the adoption of a single procedure for the management of reports on suspicion of any illegal conduct.

This procedure needs for:

- manage verification activities by the Anti-Bribery Compliance Function regarding the reports received and the revision of the Management System for the Prevention of Corruption, pursuing continual improvement;
- help the Supervisory Committee to verify the effective implementation of the 231 Organizational Model and the related preventive protocols, their suitability as well as the possible proposal of changes to the Model itself.

3. Purpose

This document is therefore aimed at defining the process and implementation methods for the management of Reports:

- coming from the interested parties as identified by the Anti-Bribery Management System, inherent to a violation of the Management System itself, of the Anti-Bribery Policy and / or of the related Procedures, addressed to the Anti-Bribery Function;
- coming from the Recipients of the 231 Organizational Model, inherent to a violation of the 231 preventive protocols and addressed to the Supervisory Committee.

The purpose of this document is to regulate the process of managing Reports, as defined in chapter 4 below, in a way that guarantees the anonymity of the Whistleblower.

The Company undertakes to protect from intimidation and retaliation those who have made, in good faith, a Report.

Reports made by subjects who have declared their personal details and/or who are in bad faith and/or who prove to have slanderous/defamatory content, the measures provided for in the company disciplinary system (see Disciplinary Sanctioning System Procedure) will be activated against the Identified Whistleblower as well as appropriate legal protection actions.

4. Reports managed by this procedure

News regarding the points below can be reported to the Supervisory Committee:

- unlawful conduct, relevant according to Legislative Decree 231/01;
- violations of the Model, the Code of Ethics or preventive protocols from which a sanctioning risk may arise for the Company according to the Decree;
- suspicions of violations of the Model, the Code of Ethics or Preventive Protocols from which a sanctioning risk may arise for the Company according to the Decree;
- corporate or business transactions for which it is suspected that a sanctioning risk may arise for the Company according to the Decree.

Behaviours covered by reporting:

- can qualify as commissive of a specific violation or even as simply omissive;
- may relate to a request for infringement or induction to commit a violation;
- are capable of causing economic, patrimonial or even reputational damage or damage to the Company.

News regarding the points below can be reported to the Anti-Bribery Compliance Function:

- violations of the Anti Bribery Policy;
- violations of the Anti-Bribery Management System;
- violation of the procedures referred to by the Anti-Bribery Management System.

5. Scope of procedure

5.1. Recipients

This document refers to following subject, called "Recipients"¹:

- people who hold functions of representation, administration or management of the institution or of one of its organizational units with financial and functional autonomy as well as people who exercise, even in fact, the management and control of the same (so-called "top management") and
- persons under the direction or supervision of one of the above-mentioned subjects (so-called "subjected")².

5.2. Company

These document applies to RdE Group.

The Reporting process outlined here does not include commercial communications (e.g., complaints). In general, the Company invites its employees to resolve any labor disputes, where possible, through dialogue, even informal, with their colleagues and/or with their direct manager.

6. Reports management

The process of managing Reports is described in the Process Flow in Annex 1.

1 Art. 6 of Legislative Decree 231/01 updated with Law 179/2017 "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship (so-called whistleblowing).

2 "Subordinates" also means all those who work in the interest or for the benefit of the Company: suppliers, business partners, lenders, consultants, collaborators and, in general, all external subjects who maintain relations with the Company.

6.1. Sent of Reports

The person who wishes to make a Report to the Supervisory Committee must send it through the certified e-mail address provided by the Supervisory Committee:

whistleblowing.rizzanideccher@legalmail.it, attaching the document in Annex 2.

Only the external members of the Supervisory Committee can access the certified e-mail box, keeping the Personal Data of the Whistleblower confidential also with regard to the members of the Supervisory Committee within the company.

The person who wishes to make a Report to the Supervisory Committee must send it through the certified e-mail address

- For Rizzani de Eccher: anticorruzione.rizzanideccher@legalmail.it;

- For SACAIM: anticorruzione.sacaim@legalmail.it

attaching the document in Annex 2.

The Form provides the Whistleblower with a guided path, structured through a series of questions and requests for supporting elements, aimed at describing in a clear, precise and detailed way the situation covered by the Report.

Reports must be based on precise and consistent factual elements.

The Reporter is invited to attach all the documentation proving the reported facts, refraining from undertaking autonomous initiatives of analysis.

6.2. Reception and analysis of Reports

The task of managing the Reports is entrusted to the Company's Supervisory Committee and to the Anti-Bribery Compliance Function, each within its competence.

The Committee is not responsible for any operational area and is functionally accountable to the Board of Directors of the Company.

The Supervisory Committee/Anti-Bribery Function treats the reports received confidentially, adopting verification methods suitable to protect the Whistleblower as well as the identity and integrity of the reported subjects.

Preliminary verification

All reports received are subject to verification by the Supervisory Committee or by the Anti-Bribery Function (each for its own competence) in order to understand whether the communication received is accompanied by the information necessary to verify its validity in advance and to be able to start the subsequent in-depth activities.

In the preliminary verification activities, the Supervisory Committee/Anti-Bribery Function may request support of other structures of the Company or specialized consultants, based on the specific skills required in relation to the content of the Report being verified.

At the end of the preliminary verification, the Supervisory Committee/Anti-Bribery function archives the unsubstantiated Reports or those that, based on the description of the facts and the information provided by the Reporter, do not allow to obtain a sufficiently detailed picture to be able to start further investigations on their validity as well as those manifestly unfounded.

Reports that do not pass the preliminary phase are filed by the Supervisory Committee / by the Anti-Bribery function in the same certified e-mail boxes (each for its own competence), and the same are described in the periodic reporting mentioned below.

The Supervisory Committee is required to record the Report and the activities carried out after its receipt in the Register of Reports and Investigations and to mention them in the annual report to the Board of Directors, ensuring the confidentiality of the identity of the Reporter and the Reported.

The Anti-Bribery Compliance Function keeps track of the investigation carried out and the results of the same by recording the Reports in the appropriate "Register of Reports" and keeps the Board of Directors informed about the progress of the Anti-Bribery Management System through its Review.

After ten years from archive, Reports can be delete.

In-depth verification

If the preliminary verification has established that the Report, being adequately detailed, may be subject of further in-depth activities to assess its validity, the Supervisory Committee / the Anti-Bribery Function (each for its own competence) provide to:

- carry out specific assessment activities, using other company structures based on specific skills, or external consultants, where necessary;
- interrupt the in-depth activities if, as a result of the same, the unfoundedness of the Report emerges.

The function that owns the process undertakes to provide (through certified mail) a first response to the Reporter within 20 days from receipt of the Report. The Supervisory Committee/Anti-Bribery Function shall ensure that reports are processed within a reasonable time. The duration of the investigation process may not normally exceed three months, except in special, proved and documented circumstances. During the investigation phase, the Supervisory Committee / the Anti-Bribery function may inform the Reporter about the status of their Report, also asking the latter any further questions and requests about the Report.

In the investigation and verification phase, the Supervisory Committee/Anti-Bribery Function:

- ensures the impartiality, fairness and accuracy of the analysis and evaluation of the Report;
- ensures the confidentiality of the information collected and the anonymity of the Reporter.

At the end of the investigation phase, the Supervisory Committee records the Reports in the appropriate Reports and Investigations Book, also describing the analysis activities carried out and the results obtained.

The Anti-Bribery function records Reports in the appropriate "Register of Reports".

The Supervisory Committee/Anti-Bribery Function will then archive the Reports and the documentation related in a physical space suitable for guaranteeing confidentiality, also with regard to the Company's personnel.

To ensure the effectiveness of the Organization, Management and Control Model, referred to in Legislative Decree 231/2001, as well as of the Anti-Bribery Management System, the Company has adopted a specific Disciplinary System to be applied whether the Personnel and Recipients violate a Model Preventive Protocol, the Anti-Bribery Policy and more generally the Anti-Bribery Management System, as well as its procedures.

7. Disciplinary System

7.1. Identification of the body responsible for activating the Sanctioning System

The Supervisory Committee/Anti-Bribery Function (each for its own competence), depending on the Report's subject, identifies the company function competent to proceed with any necessary measures/interventions, also keeping the Board of Directors informed, while keeping the identity of the Reporter secret, except if requested by law or authorization to disclose the Reporting Party.

Criminal and disciplinary liability of the Whistleblower applies in the event of slanderous or defamatory reporting pursuant to the Criminal Code and art. 2043 of the Civil Code.

The behavior of those who make unfounded reports with fraud or gross negligence is also sanctioned.

Any forms of abuse of this procedure, such as manifestly opportunistic reports and/or reports carried out for the sole purpose of damaging the complainant or other subjects and any other hypothesis of improper use or intentional instrumentalization of the institution object of this procedure, are a source of responsibility, in disciplinary proceedings and in the other competent offices.

7.2. Adoption of Disciplinary system's measures

The body responsible for activating the sanctioning system decides what type of sanction to impose on subjects who have committed violations ascertained thanks to the report.

The sanction, which must be in line with the provisions of the applicable labor law regulations, may be graduated according to the seriousness of the fact.

In the event that the Whistleblower is co-responsible for the violations, privileged treatment is provided for the latter compared to the other co-responsible, compatibly with the violation committed and with the applicable discipline.

8. Guarantees of whistleblowing system

The violation of the confidentiality obligations on Reporter's data is considered as a violation of 231 Model and will be sanctioned pursuant to the sanctioning and disciplinary system referred to in the Company 231 Model.

Except what follows, the retaliation or discrimination against the Reporter is null and void as well as the change of duties pursuant to Article 2103 of the Civil Code or any other retaliatory or discriminatory measure adopted. It is employer's responsibility, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissal, transfers, or submission of the Whistleblower to another organizational measure having negative effects, direct or indirect, on working conditions, to demonstrate that such measures are based on reasons unrelated to the report itself. The adoption of discriminatory measures against the Reporter can be reported to the National Labour Inspectorate, for the measures within its competence, by the Whistleblower or by the trade union organization indicated by the same.

9. Archive

The Supervisory Committee/Anti-Corruption Function is informed of any penalties imposed against the Reporters. The competent company functions archive the documentation concerning the sanctioning and disciplinary process.

10. Reporting

The Supervisory Body/Anti-Bribery Function report annually on the correct functioning of the internal Reporting systems, describing the aggregate information on the results of the activity carried out and on the follow-up given to the Reports received; in preparing this report, the Supervisory Committee/ the Anti-Bribery Function are required to comply with the provisions of the regulations on the protection of personal data.

11. Special cases

Where the Report concerns an internal member of the Supervisory Body, the standard procedure is followed.

If the Report contains serious, precise and consistent elements concerning several members of the Supervisory Committee or the Anti-Bribery Officer, the same must be transmitted to the Board of Directors, by delivery of the document to the President.

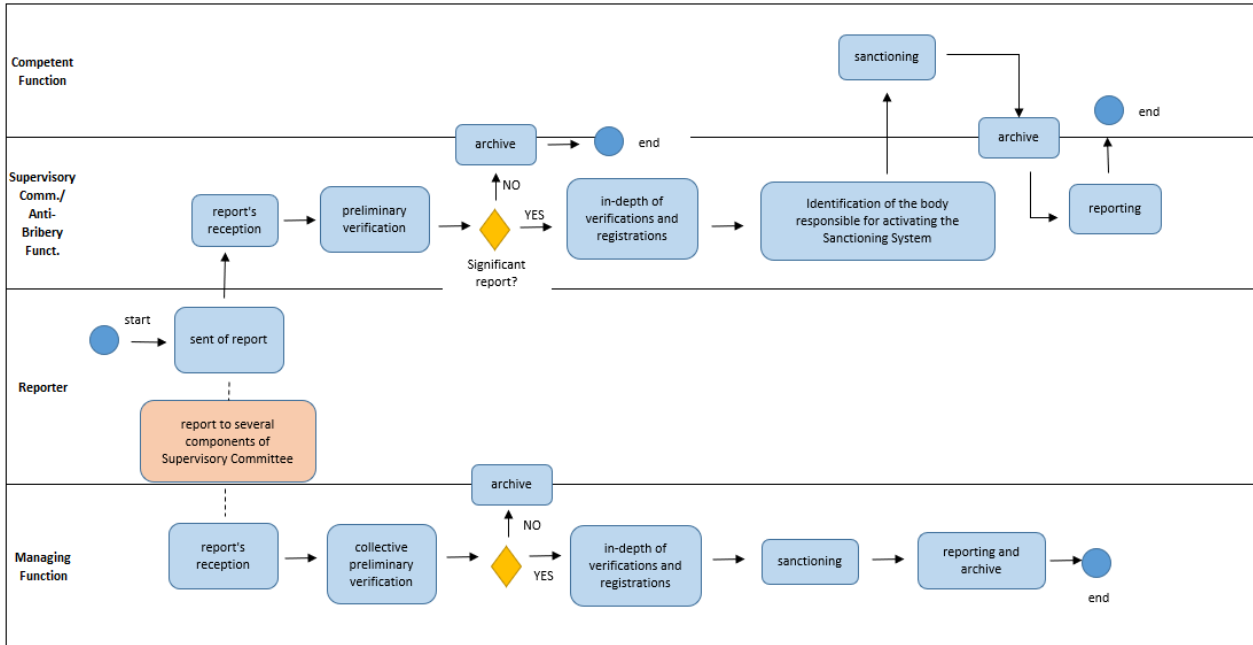
The Board of Directors, after consulting the Board of Statutory Auditors and having collectively assessed whether the Report is accompanied by the information necessary to verify its validity and to start subsequent in-depth activities, carries out the investigation using the company's skills and, where appropriate, specialized consultants.

The investigation follows this procedure.

The decision of the Board of Directors is formalized by written resolution.

ANNEX 1 - PROCESS FLOW CHART

ANNEX 2 - REPORT SCHEDULE



REPORT SCHEDULE WHISTLEBLOWING

Si raccomanda di allegare tutta la documentazione che si ritenga possa essere utile a corroborare la Segnalazione; qualora la Segnalazione avvenga verbalmente, tale documentazione può essere consegnata direttamente.

REPORTER'S DATA

Name and Surname *(non-mandatory data)*

Function and qualification *(non-mandatory data)*

Selected contact channel (e.g. private email, phone number, etc)

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

Specify the nature of the private interest related to the Report

Is the Reporter co-responsible of what he/she is reporting? Yes No

ILLICIT REPORTED

Period/date on which the event occurred

Area of business operation to which the fact can be referred

Subjects involved

Internal	External

Description of the reported facts

Other subjects that can have information on the reported facts

Internal	External

Other subjects to whom the facts have been reported Yes No

Specify who and when

Date

Signature *(non-mandatory)*