
WHISTLEBLOWING

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Procedure for complaint management

Services involved:	All recipients of the Model
Approved by	Board of Directors

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ANNEX 1 - REPORTING FORM 24

ANNEX 2 - PRIVACY INFORMATION - REPORTING PERSON 24

1. Definitions

In this document, the following expressions have the following meanings:

- **“ANAC”**: National Anti-Corruption Authority, established with law no. 190/2012 is the independent administrative authority whose institutional mission is identified in the prevention of corruption in all areas of administrative activity.
- **“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.
- **“Working context”**: the work or professional activities, present or past, carried out in the context of the relationships referred to in article 3, paragraphs 3 and 4 of Legislative Decree 24/2023, through which, regardless of the nature of such activities, a person acquires information about the violations and in the context of which he could risk suffering retaliation if reported or publicly disclosed or reported to the judicial or accounting authority.
- **“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.
- **“Public Disclosure”**: Making information about violations publicly available through print or electronic means or through means of dissemination capable of reaching a large number of people.

- **“Facilitator”**: subject who assists a Reporting Person in the reporting process, operating within the same working context and whose assistance must be kept confidential;
- **“Information on violations”**: information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organization with which the Reporting Person or the person who files a complaint with the judicial or accounting authority maintains a legal relationship pursuant to article 3, paragraph 1 and 2 of the d. Legislative Decree 24/2023 (i.e. public sector and private sector), as well as the elements concerning conduct aimed at concealing such violations;
- **“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 (for the purposes of “whistleblowing” legislation also the following are considered: when the employment or collaboration relationship has not yet begun, if the information on the violations has been acquired during the selection process or in other pre-contractual phases; during the trial period; following the dissolution of the legal relationship if the information on the violation was acquired in the course of the relationship itself).
- **“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 representatives 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.
- **“Reporter” or “Whistleblower”**: who witnesses an offense or irregularity in the workplace and decides to report it.
- **“Reported”**: the person (natural or legal) mentioned in the internal or external report, the person to whom the irregularity is attributed.
- **“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).
- **“Retaliation”**: any behaviour, act or omission, even if only attempted or threatened, put in place as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the reporting person or the person who filed the complaint, directly or indirectly, for unjust damage.
- **“Reporting”**: oral or written communication of information on the violations referred to in Legislative Decree 24/23 as well as on conduct contrary to the Integrated Management System.
- **“External reporting”**: oral or written communication of information on the violations referred to in Legislative Decree 24/23, presented through the external reporting channel.
- **“Internal reporting”**: oral or written communication of information on the violations referred to in Legislative Decree 24/23, presented through the internal reporting channel.
- **“Follow-up”**: the action taken by the person entrusted with the management of the reporting channel to assess the existence of the facts reported, the outcome of the investigations and any measures taken;
- **“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..
- **“Violations”**: behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of:
 1. unlawful conduct pursuant to legislative decree 8 June 2001, n. 231, or violations of the organization and management model envisaged by the same Decree and adopted by the Company 5);
 2. offenses that fall within the scope of the European Union or national acts indicated in the relative annex to legislative decree no. 24/2023 or of the national acts which implement the European Union acts indicated in the annex to directive (EU) 2019/1937, even if not indicated in the relative annex to legislative decree n. 24/2023 or, relating to the following sectors: *public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;*

3. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
4. acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of European Union competition and state aid rules, as well as infringements concerning the internal market related to acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
5. acts or behaviors which frustrate the object or purpose of the provisions referred to in the Union acts in the sectors indicated in numbers 2), 3) and 4).

2. Premise

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.

This procedure constitutes implementation, within the Company, of the regulatory provisions on the protection of people who report Violations pursuant to Legislative Decree no. 24/2023.

In particular, all the recipients of the Model have the obligation to report Violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, in the context of the Violations referred to in this procedure, of which they have become aware in the working context, as well as violations relating to the Anti Bribery Management System adopted by the Company pursuant to UNI EN ISO 37001:2016 which provides for the establishment of an Anti-Bribery Compliance Function, as well as violations in general relating to the Integrated Management System, where pertinent and falling within the scope defined by this procedure.

The Company has considered the **adoption of a single procedure for the management of reports** concerning, respectively, the suspicion of any unlawful conduct inherent in the Violations referred in Chapter 1 "*Definitions*", as well as those relating to the Integrated Management System. Said Reports must be as detailed as possible, made in good faith, on the basis of reasonable belief based on precise and consistent factual elements.

3. Purpose

In particular, the purpose of this procedure is to regulate the process of managing Reports of Violations pursuant to Legislative Decree 24/23, as well as reports relating to the Integrated Management System, according to procedures aimed at guaranteeing the protection of the confidentiality of the identity of the Reporting Person.

With this procedure, the Company, defines its own model for receiving and managing internal reports, as well as the internal reporting channel, identifying suitable technical and organizational measures to guarantee a level of security adequate to the specific risks deriving also from the

processing of personal data carried out for the management of the same, in compliance with the provisions of Regulation (EU) 2016/679 and article 18 of legislative decree n.51 of 2018.

4. Complaints subject to this procedure

This procedure concerns the Reports of the following Violations identified in art. 2 of Legislative Decree n. 24 from March, 10 2023:

1. unlawful conducts pursuant to legislative decree June, 8 2001, n. 231, or violations of the organization and management model envisaged by the same Decree and adopted by the Company which do not fall within the following numbers 2), 3), 4) e 5);
2. offenses that fall within the scope of the European Union or national acts indicated in the relative annex to legislative decree no. 24/2023 or of the national acts which implement the European Union acts indicated in the annex to directive (EU) 2019/1937, even if not indicated in the relative annex to legislative decree n. 24/2023 or, relating to the following sectors: public procurement, financial services, products and markets and the prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, protection of privacy and protection of personal data and security of networks and information systems;
3. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
4. acts or omissions relating to the internal market, as referred to in Article 26 (2) of the Treaty on the Functioning of the European Union, including infringements of European Union competition and state aid rules, as well as infringements concerning the internal market related to acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
5. acts or behaviors which jeopardise the object or purpose of the provisions referred to in the Union acts in the sectors indicated in numbers 2), 3) e 4).

Reports may concern:

- information, including well-founded suspicions regarding violations committed;

- information, including well-founded suspicions regarding violations, which, on the basis of concrete elements, could be committed;
- elements concerning conduct aimed at concealing such violations.

With specific reference to the conduct referred to in number 1), the following cases are referred to, by way of example:

- unlawful conducts, relevant pursuant to Legislative Decree 231/01;
- violations of the Model, the Code of Ethics or preventive protocols which could lead to a risk of sanctions for the Company pursuant to the Decree;
- suspicions of violations of the Model, the Code of Ethics or preventive protocols which could lead to a risk of sanctions for the Company pursuant to the Decree;
- corporate or business operations for which it is suspected that a risk of sanctions for the Company may arise pursuant to the Decree.

With specific reference to the unlawful conduct inherent in the Integrated Management System, we refer, by way of example, to news concerning:

- Policies violations;
- Integrated Management System violations;
- Violations of the procedures referred to by the Integrated Management System.

The reporting of violations referred to in number 1), can only be made through the internal reporting channel (see chapter. 6.1.1. "Internal report") .

5. Field of application

5.1. Corporate perimeter

The present document is applied to the Recipients as identified above in chapter "1. Definitions".

The Report Management process illustrated in this document does not refer to communications of a commercial nature or to information of a merely defamatory nature which do not pertain to the Violations referred to in Legislative Decree 24/23.

The present procedure also does not apply to disputes, claims or requests related to a personal interest of the Reporting Person or of the person who has filed a complaint with the judicial or accounting authority which pertain exclusively to their individual employment relationships, or inherent to own working relationships with hierarchically superior figures.

In general, the Company encourages its employees to resolve any labor disputes, where possible, through dialogue, even informal, with their colleagues and/or their direct manager.

6. Report Management

6.1. Reporting Channels¹

6.1.1. Internal Report

Pursuant to the law, the Company has activated its own internal reporting channel pursuant to Legislative Decree 24/2023, which guarantees the confidentiality of the identity of the Reporting Person, of the Person involved and of the person in any case mentioned in the Report, as well as of the content of the Report and related documentation.

The management of this channel is entrusted to an internal Company Committee (hereinafter also the “Committee”) made up of:

- Supervisory Board;
- Anti-Bribery function;
- Social Performance Team (SPT);
- Committee for Gender Equality.

The members of the Committee have been duly authorized by the Company to process the personal data contained in internal Reports.

In the event that the Whistleblowing concerns one of the members of the Internal Committee, please refer to chapter 11 “Special Cases”.

¹ The Legislative Decree 24/23, in addition to the reporting or disclosure channels indicated by this procedure, in any case provides for the possibility for the person involved to make a complaint to the judicial or accounting authorities.

Reports relating to Violation, as well as those relating to unlawful conduct regarding the Integrated Management System, can be made in the following ways:

- in written form, electronically, via the PEC box at the address whistleblowing.rizzanideeccher@legalmail.it; in addition, for reports of unlawful conduct relating to the Management System for the Prevention of Corruption, the recipients can make the reports in written form, electronically via anticorruzione.rizzanideeccher@legalmail.it mail box.
- orally by requesting a direct meeting with the Internal Committee set within a reasonable time. In such cases, with the prior consent of the Reporting Person, the Internal Report may be documented by authorized personnel by recording it on a device suitable for storage and listening or by means of a report. In the case of minutes, the Reporting Person can verify, correct and confirm the minutes of the meeting by means of his signature;
- after obtaining the SA8000 Social Accountability Certification and the PdR 125 Certification for Gender Equality, in written form, electronically to the email address: Rizzani de Eccher SPT@rde.it; as well as in written form, to the following supervisory bodies: Certification body SI Cert S.A.G.L, Strada Statale 18, 119/121 84047 Capaccio Paestum (SA) – IT tel. +39 0828 189.78.57 mail reclamisa8000@sicert.net; SAAS (Social Accountability Accreditation Services), 9 East 37th Street, 10th floor New York, NY 10016 – USA tel. +1-(212)-391-2106 mail saas@saasaccreditation.org.²

For more details, see paragraph 6.2.

6.1.2. External Report

The Reporting Person may also submit an external Report to the National Anti-Corruption Authority (ANAC) when the following conditions are met:

- a) the internal record presented according to the terms established by this procedure was not followed up;

² Reports received by the SPT and the aforementioned Control Bodies (Certifying Body and SAAS) if they fall within the scope of Violations pursuant to Legislative Decree 24/23, will be immediately forwarded to the Committee and managed by the same, as better described in Chapter 6.3 “Reception and analysis of internal reports”.

- b) the Reporting Person has well-founded and proven reasons for believing that, if he were to make an internal report, it would not be followed up effectively, or that it could lead to the risk of retaliation;
- c) the Reporting Person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The external reporting channel established by the ANAC guarantees, like the aforementioned internal channel defined by the Company, the confidentiality of the identity of the Reporting Person and, of the content of the report, of the Person involved and of any people involved in the Report. External Reports are made in written form via the IT platform made available by ANAC on its website in the section dedicated to "*Whistleblowing*". The Report may also be made orally through telephone lines or voice messaging systems, or at the request of the Reporting Person, through a direct meeting set within a reasonable time; the methods of access to these channels are specified by ANAC on its website.

6.1.3. Public Disclosure

The Reporting Person is also guaranteed the possibility of making a public disclosure in the presence of one of the following conditions:

- a) The Reporting Person has previously made an internal and/or external Report and no response has been received within the terms set out in this procedure regarding the measures envisaged or adopted to follow up on the Report;
- b) The Reporting Person has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest;
- c) The Reporting Person has reasonable grounds to believe that the external Reporting may involve the risk of retaliation or may not be followed up effectively due to the specific circumstances of the concrete case, such as those in which evidence may be concealed or destroyed or in which there is well-founded fear that the person receiving the Report may be colluded with the author of the Violation or involved in the violation itself.

6.2. Sending the report

6.2.1. Internal Reporting

Anyone wishing to make a written internal Report can submit it by attaching the appropriate form set out in Annex 1.

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

Report must be based on precise and consistent factual elements. The Reporting Person is invited to attach all the documentation providing the facts reported, refraining from undertaking independent analysis and in-depth analysis.

6.3. Reception and analysis of internal reports

Reports received by the SPT/Committee for Gender Equality, as well as by the Certifying Body SI Cert. S.A.G.L. and the SAAS, if they fall within the scope of the Violations referred to in Legislative Decree 24/23, are immediately sent to the Committee.

The Supervisory Committee 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.

The Committee undertakes to issue the Reporting Person with acknowledgment of receipt within 7 days of receipt of the internal Report.

The Committee diligently follows up the Reports received, maintaining discussions with the Reporting Person, from whom it requests information, if necessary.

Without prejudice to the confidentiality of the information received, the Supervisory Committee 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 can archive the Internal Reports:

- not detailed;
- 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;
- those manifestly unfounded.

In the preliminary investigation and verification phase, the Committee:

- Guarantees the impartiality, fairness and accuracy of the analysis and evaluation of internal reporting;
- Ensures the confidentiality of the information collected and the confidentiality of the name of the Reporting Person, where provided;
- Undertakes not to use internal Reports beyond what is necessary to adequately follow up on them. The Committee may not disclose the identity of the Reporting Person and any other information from which this identity can be inferred, directly or indirectly, without the express consent of the Reporting Person, to people other than those competent to receive or follow up on the Reports, expressly authorized to process such data pursuant to articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and article 2-quaterdecies of the code regarding the protection of personal data pursuant to Legislative Decree 196/03.

Reports that do not pass the preliminary verification

Internal reports that do not pass the preliminary phase are filed by the Committee in a special logical space that guarantees, with cryptographic tools, the confidentiality of the identity of the Reporting Person, accessible only to the members of the Committee/in the PEC box where it was received and these are accounted for in the regular reporting described below.

In any case, the Committee records the internal Report and the activities carried out following its receipt in the Reports and Investigations Register, always guaranteeing the confidentiality of the identity of the Reporting Person and of the people involved. The Register of Reports and Investigations must be kept by the Committee itself and made accessible only to people authorized by the Company.

Reports that pass the preliminary verification

If the preliminary verification carried out by the Committee has established that the internal Report adequately substantiated and accompanied by evidence whose validity has been deduced, integrates a conduct that can be pursued even if only disciplinary, the Committee proceeds to:

- a. To give immediate and reasoned information to the functions/bodies in charge of applying the sanctions and disciplinary system, referred to in chapter 7 “Sanctions and disciplinary system”, so that they can self-determine on the disciplinary action to be taken also in compliance with the principles of specificity, immediacy and immutability of the dispute if the people involved are Company workers. As part of their self-determination, these functions/bodies can carry out further investigations and checks by requesting the support of the Committee which remains the sole interlocutor of the Reporting Person and guarantees their anonymity. Where, following further investigations and checks, these functions/bodies:
 - i. deem the conduct unquestionable, immediately notify the Committee so that the latter can file the Report in the ways described above (see par. “*Reports that do not pass the preliminary verification*”) and inform the Reporting Person about the status of the procedure;
 - ii. decide to proceed with the dispute, together this, the Person involved must be provided with suitable privacy information pursuant to art.14 of the GDPR and in any case within one month from the start of the treatment.
- b. Inform the management body (Board of Directors) for the assessments of their respective competence, highlighting the object of the report, the outcome of the investigation, the possible activation of the sanction system, as well as any corrective actions aimed at avoiding future situations analogous.

The Committee undertakes to process the internal Reports received within a reasonable time and to provide feedback on the matter (via PEC box) to the Reporting Person within:

- three months from the date of the acknowledgment of receipt,
- or, in the absence of such notice,
- within three months of the expiry of the seven-day term from the submission of the Report.

7. Sanctioning and disciplinary System

7.1. Activation of the sanctioning and disciplinary System

In cases in which, from the investigations carried out, the Violations subject to the internal Report are found to be founded, the body/department responsible for activating the Sanction System decided which type of sanction to impose on the subjects who committed the Violation.

Depending on the qualification of the Person involved and any labor law classification, the Disciplinary System is activated by:

- HR/AD function if he is an employees or manager of the Company;
- Board of Directors which activates the Shareholders' Meeting for the consequent actions, if the reported person is a Statutory Auditor;
- Board of Statutory Auditors which activates the Shareholders' Meeting for the consequent actions, if the reported person is a Director;
- Board of Directors, if it is a member of the Internal Committee;
- Chief Executive Officer if he is a third party.

The sanction can be graduated according to the seriousness of the offence, in compliance with the regulations applicable from time to time (e.g. labor law in the case of Company workers).

In the event that the Reporting Person is co-responsible for the Violations, preferential treatment is envisaged for the latter compared to the other co-responsible, compatibly with the Violation committed and with the applicable regulations.

The identity of the reporting person and any other information from which it can be inferred, directly or indirectly, cannot be disclosed without his express consent. The free, specific, unequivocal and informed consent of the reporting person must be collected in written form and kept by the Committee in the documentation relating to the Report.

In the context of the disciplinary procedure, the identity of the Reporting Person, in the absence of consent, cannot in any case be disclosed where the contestation of the disciplinary charge is based on separate and additional assessments with respect to the Report, even if consequent to the same.

If, on the other hand, the dispute is based in whole or in part on the Report and knowledge of the identity of the Reporting Person is indispensable for the defense of the Person involved, the Committee, where it has not already obtained the consent of the Reporting Person, informs the latter, by written communication, of the reasons on which the need to reveal his identity or other information from which it can potentially be deduced is based, in order to be able to fully follow up on the management of the Report, of for the purposes of the disciplinary procedure. In case of denial of consent by the Reporting Person to the communication of his identity, the Committee archives the internal Report without giving further follow up.

This procedure does not affect the criminal and disciplinary liability of the Reporting Person in the event of a libelous or defamatory Report pursuant to the penal code and art. 2043 of the civil code. The behaviour of anyone who intentionally or with gross negligence makes Report that turn out to be unfounded is also sanctioned.

Any forms of abuse of this procedure, such as manifestly opportunistic internal reports and/or made for the sole purpose of damaging the complainant or other subjects and any other hypothesis of improper use of intentional exploitation of the Company object of this procedure.

Therefore, when the criminal liability of the Reporting Person for defamation or slander crimes or civil liability, in cases of willful misconduct or gross negligence, is ascertained, even with a first instance sentence, the protection provided for in this procedure is not guaranteed and the disciplinary sanction³ referred to in this chapter is imposed on the reporting person

8. Protection of the Reporting person and application of protective measures

Any form of Retaliation against the Reporting Person is prohibited.

Pursuant to the law, the prohibition of Retaliation and, in any case the protective measures provided for by law in respect of the Reporting Person, also apply:

³ For further details in this regard, please refer to the provisions of art. 16 “*Conditions for the protection of the reporting person*”.

- a) to facilitators;
- b) to people of the same working context as the Reporting Person, of the person who has filed a complaint to the judicial or accounting authority or of the person who has made a public Disclosure and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- c) to work colleagues of the Reporting Person or of the person who has filed a complaint with the judicial or accounting authority or made a Public Disclosure, who work in the same Work Context as the same and who have a regular and current relationship with that person;
- d) to entities owned by the Reporting Person or by the person who has filed a complaint with the judicial or accounting authority or which has made a public disclosure or for which the same people work, as well as to entities that operate in the same working context as the aforementioned people.

The protective measures are applied when at the time of the Report (internal and/or external), or of the complaint to the judicial or accounting authority or of the Public Disclosure, the Reporting Person:

- had reasonable grounds to believe that the information on the Violations were true and referred to violations of national European Union regulatory provisions that harm the integrity of the private entity, of which they became aware in the context of work;
- made the Report (internal and/or external) or Public Disclosure in accordance with the provisions of the legislation applicable to the pursuant to Legislative Decree 24/2023.

The reasons that led the person to report or publicly disclose are irrelevant to the purposes of his protection.

The conditions provided for protection also apply in cases of Reporting (internal and/or external) or complaint to the judicial or accounting authority or anonymous Public Disclosure, if the Reporting Person has subsequently been identified and has suffered retaliation, as well as in cases of report presented to the competent institutions, bodies and agencies of the European Union, in compliance with the conditions set out in this procedure (as well as art. 6 of Legislative Decree 24/2023).

The adoption of discriminatory measures against the Reporting Person can be communicated to the ANAC, which in turn will inform the National Labor Inspectorate for the measures within its

competence.

Actions taken in violation of the prohibition of Retaliation are null and void and the Reporting Person who has been fired as a result of the Report (internal and/or external) or Public Disclosure or denunciation is entitled to reinstatement.

In the context of judicial or administrative proceedings or in any case of out-of-court disputes concerning the verification of prohibited conduct, acts or omissions towards the Reporting Person, it is assumed that the same have been put in place due to the Report (internal and/or external), Public Disclosure or whistleblowing. According to the law, the burden of proving that such conduct or acts are motivated by reasons unrelated to the Reporting (internal and/or external), to the Public Disclosure or to the denunciation is borne by the person who put them in place (eg. Employer).

Furthermore, in the event of a claim for compensation presented to the judicial authority by the Reporting Person if he proves that he has made a Report (internal and/or external), a Public Disclosure or a complaint to the judicial or accounting authority and that he has suffered damage, it is presumed, unless proven otherwise, that the damage is a consequence.

8.1. Responsibility limitations⁴

Pursuant to the law, the Reporting Person who discloses or disseminates information on the Violations covered by the obligation of secrecy, other than referred to in article 1, paragraph 3 of Legislative Decree 24/2023⁵, or relating to the protection of copyright or the protection of personal data or reveal or disseminate information on Violations that offend the reputation of the Person involved or reported, when, at the time of disclosure or dissemination, there were well-founded reasons to believe that the disclosure or dissemination of the same information was necessary to reveal the Violation, and the Reporting (internal/external), the Public Disclosure or the complaint to the judicial or accounting authority was carried out in compliance with the provisions of Legislative Decree 24/2023. In such cases, any further liability, even of a civil or administrative nature is also excluded,

⁴ See art. 20 del D. lgs. 24/2023

⁵ Art. 1, par. 3 of Legislative Decree 24/2023 provides: *“The application of national or European Union provisions on the subject of:*

- a) classified information;*
- b) forensic and medical professional secrecy;*
- c) secrecy of the deliberation of the courts.”*

Unless the fact constitutes a crime, the Company or the Reporting Person do not incur any liability, even of a civil or administrative nature, for the acquisition of Information on the Violations or for access to the same.

In any case, criminal liability and any other liability, even for a civil or administrative nature, is not excluded for behaviour, acts or omissions not connected to the Report (internal/external), to the complaint to the judicial authority or accounting or Public Disclosure or are not strictly necessary to disclose the Violation.

9. Conservation and Filing

The Supervisory Committee is informed of any penalties imposed in response to internal and external Reporting. The competent company functions archive the documentation concerning the sanctioning and disciplinary process.

The Committee therefore archives the documentation relating to the Internal Whistleblowing, received via IT channel, and its investigation in a special logical space which guarantees, with encryption tools, the confidentiality of the identity of the whistleblower, accessible only to the members of the Committee (repository of the PEC box).

Any paper documentation, as well as the Reports and Investigations Book kept by the Internal Committee must be kept by the Committee itself and made accessible only to persons authorized by the Company.

Internal Reports received are kept for the time necessary to process them and, in any case, no later than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations pursuant to article 12 of the legislative decree 24/2023 and the principle referred to in articles 5, paragraph 1, letter e), of Regulation (EU) 2016/679 and 3, paragraph 1, letter e), of legislative decree n. 51 of 2018.

The Committee can maintain a Whistleblowing Register in which the personal data relating to the Whistleblowing Person, to the Persons involved, indicated as possible perpetrators of the unlawful conduct, as well as to those who are involved in various capacities in the internal Whistleblowing must be anonymous, in order to give in the future, proof of the adequate management of Reports of Violations, as a requirement for effective implementation of the Model for the prevention of the risk

of crime pursuant to art. 6 Legislative Decree 231/2001 and consequent absence of organizational fault.

10. Reporting

The Supervisory Body/ Anti-Bribery Function, as member of the Committee, 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 Internal 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 the identity of the Reporting person and the applicable legislation on the protection of personal data.

11. Special cases

Where the Report concerns an internal member of the Supervisory Body, it must be managed according to the provisions of this procedure, but the member being the subject of the report will refrain from participating in the work and decisions of the Committee.

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

The Board of Directors, having consulted the Board of Statutory Auditors, after having collectively assessed whether the internal Report is accompanied by the information necessary to preliminarily verify its legitimacy and to be able to start subsequent in-depth analysis activities, follows it up by carrying out the preliminary investigations, also making use of company's expertise and, if necessary, of specialized consultants, always in compliance with the confidentiality established by law on the subject as well as the provisions contained in this document.

The investigation follows this procedure.

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

12. Committee Resolutions

The Committee decided by majority of those present at the meeting. The meeting is valid if at least half of the members are present.

In the event of a tie, the vote of the Chairman of the Supervisory Board, where present, will prevail, who will also act as Chairman of the Committee.

The Committee is summoned by the Chairman or by one of the members and, specifically, by the person who has been informed of the Report.

The convocation must take place promptly, indicatively within 3 days of the news of receipt of the Report and in any case within a time frame to guarantee the reply to the Reporting Person within 7 days.

The meeting may also be held by video or teleconference.

ANNEX 1 - REPORTING FORM

ANNEX 2 - PRIVACY INFORMATION - REPORTING PERSON

WHISTLEBLOWING REPORT FORM

It is recommended to attach all the documents that is believed to be useful to corroborate the Report; if the Report is made verbally, this documentation can be delivered directly.

REPORTER'S DATAName 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

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

Period/date on which the event occurred

Area of business operation to which the fact can be referred

Subjects involved

Internal	External
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Description of the reported facts

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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*)

PRIVACY POLICY - WHISTLEBLOWING

according to art. 13 of Regulation (EU) 679/2016 concerning the processing of personal data in the context of reporting violations pursuant to Legislative Decree 24/23

Dear Colleagues,

according to Article 13 of Regulation (EU) 2016/679 (*General Data Protection Regulation*, hereinafter "GDPR") and the applicable legislation on the protection of personal data, we inform you that the personal data processed by our Company, as part of the management of reports of violations of national or European Union regulations that harm the public interest or the integrity of the private entity, received through the appropriate internal reporting channels made available by the Company pursuant to Legislative Decree 24/2023, will be processed, in compliance with the aforementioned legislation and in accordance with the principles of correctness, lawfulness and transparency by personnel authorized by the Company pursuant to Article 29 of the GDPR and Article 2-*quaterdecies* of the code regarding the protection of personal data (Legislative Decree 196/2003).

1. Data Controller

The Data Controller of personal data is Rizzani de Eccher S.p.A. (hereinafter also "Company" or "Data Controller") with registered office in Via Buttrio 36, 33050, Pozzuolo del Friuli (UD), which can be contacted at the e-mail address mail@rde.it

2. Purpose of the processing and legal basis

Personal data are processed for the management of internal reports of alleged violations, or behaviors, acts or omissions that harm the public interest or the integrity of the private entity, defined by art. 2 co. 1 lett. a) of d.lgs. 24/23, of which the Reporting Person has become aware by reason of his collaboration relationship with the Data Controller.

The personal data processed are those contained in the internal report, and / or in acts and documents attached to it and may refer both to the Reporting Person and to the Persons involved, indicated as possible responsible for illegal conduct, as well as to those who are in various capacities involved in the reports.

Personal data may also be processed for the performance of the necessary preliminary activities aimed at verifying the validity of what has been reported, as well as, where appropriate, for the adoption of adequate corrective measures and the introduction of appropriate disciplinary and / or judicial actions against those responsible for violations. The legal basis that legitimizes the processing of personal data is represented by the fulfillment of a legal obligation to which the Data Controller is subject (Article 6 paragraph 1, letter c) of the GDPR), specifically provided for by Legislative Decree 165/2001, Legislative Decree 231/2001, Law 179/2017 and Legislative Decree 24/2023; the processing may also concern particular data and data relating to criminal convictions and offenses included in the reports in accordance with the provisions of articles 9 and 10 of the GDPR.

3. Categories of data recipients

The personal data provided will be processed by the members of the Internal Committee, as persons authorized to process by the Data Controller, to follow up and respond to the reports received, in compliance with the provisions of Legislative Decree 24/2023 and the Organization, Management and Control Model pursuant to art. 6 of Legislative Decree 231/01.

In the event that the Company entrusts a third party with the task of managing the reporting channel, the aforementioned personal data will be processed by this subject as Data Processor designated by the Data Controller pursuant to art. 28 of the GDPR. These data will be processed exclusively through expressly authorized personnel and in compliance with the provisions of Legislative Decree no. 24/2023.

Personal data will not be subject to dissemination but may, if necessary, be transmitted to the Judicial Authority. None of the data collected will be transferred to Third Countries, understood as countries outside the European Economic Area (EEA). If the report is external and is presented, as required by Articles 6 and 7 of Legislative Decree. 24/2023, to the National Anti-Corruption Authority (ANAC), information relating to the processing of personal data will be provided by the Authority itself through the appropriate channels.

4. Retention time policies

Internal reports and related documentation will be kept for the time necessary to process the report and in any case no later than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations referred to in Article 12 of this Legislative Decree. 24/2023 and the principle referred to in Articles 5, paragraph 1, letter e) of the GDPR and 3, paragraph 1, letter e) of Legislative Decree no. 51 of 2018. After the maximum period of five years, the information referred to the report may be kept by the Company in order to guarantee and preserve its right of defense and to demonstrate, where required, the correct management of the reports received. In this case, the personal data referring to both the Reporting Person and the Persons involved, indicated as possible responsible for illegal conduct, as well as those who are involved in various ways in the reports will be anonymized.

5. Methods of data processing

The processing of personal data will be carried out exclusively by expressly authorized personnel, in such a way as to guarantee the confidentiality of the identity of the Reporting Person and the content of internal reports and related documentation, adopting appropriate technical and organizational measures to protect them from unauthorized or illegal access, destruction, loss of integrity and confidentiality, even accidental. In order to guarantee the confidentiality of the Reporting Person for the entire duration of the management of the internal report, the identity of the same will be known by the subjects expressly authorized to manage the reports. Except in cases where libel and defamation liability is configurable pursuant to the provisions of the Criminal Code or art. 2043 of the Italian Civil Code or, where applicable, in the context of criminal proceedings and in the manner and limits of the provisions of art. 329 c.p.p., the identity of the Reporting Person is protected in every context subsequent to the report. Therefore, subject to the aforementioned exceptions, the identity of the reporting person cannot be disclosed without his/her express consent, and all those who receive or are involved in the handling of the report are required to protect the confidentiality of such information.

6. Provision of data

The provision of personal data of the reporting person is optional. Failure to provide it could, however, affect the investigation of the report: anonymous reports, in fact, will be taken into consideration only if they are adequately detailed and made in great detail, so as to bring out facts and situations related to specific contexts.

7. Rights of the interested parties

The rights referred to in articles 15-22 of the GDPR can be exercised, within the limits of the provisions of art. 2-undecies, co. 3, of Legislative Decree no. 196/2003, by contacting the Data Controller through the contacts indicated above. In particular, the rights identified above cannot be exercised with a request to the Data Controller, or with a complaint pursuant to Article 77 of the GDPR to the Guarantor Authority, if the exercise of these rights may result in an effective and concrete prejudice to the confidentiality of the identity of the person who reports violations of which he has become aware by reason of his employment relationship or the functions performed. The exercise of the aforementioned rights may, in any case, be delayed, limited or excluded with reasoned communication and made without delay by the Data Controller, unless the communication may compromise the purpose of the limitation, for the time and to the extent that this constitutes a necessary and proportionate measure, taking into account the fundamental rights and legitimate interests of the Reporting Person, of the person involved or of the persons involved in various capacities in the reports. In such cases, pursuant to art. 2-undecies, co. 3, of Legislative Decree no. 196/2003, the interested party has the right to exercise the aforementioned rights through the Guarantor Authority in the manner referred to in art. 160 of the aforementioned legislative decree. In cases where it is considered that the processing of personal data is in violation of the provisions of the GDPR, it is possible to lodge a complaint with the Guarantor Authority, as required by art. 77 of the GDPR itself (with the exception of the limitations on the exercise of the rights indicated above and provided for by art. 2-undecies, co. 3, of Legislative Decree no. 196/2003), or to take the appropriate judicial offices (art. 79 of the GDPR).