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ORGANISATIONAL WHISTLEBLOWING POLICY PURSUANT TO LEGISLATIVE DECREE NO 24/2023

FOREWORD

Legislative Decree 24/2023, which transposese the EU principles expressed in EU Directive 2019/1937, introduced criteria for the whistleblowers as per Legislative Degree No 231/2001, the organisational and management models provided for therein, Union legislation and the acts transposing it, with the aim of enabling the detection, combating and prevention of wrongdoing detrimental to organisations and the public interest.

The purpose of this Policy is to ensure compliance with the guidance provided by the aforementioned sources and, at the same time, to provide stakeholders with information on the reporting process for relevant conduct.

In particular, the **AIM OF THIS POLICY** is to illustrate:

- how to make disclosures;
- the protections afforded to whistleblowers;
- the disclosure management process.

This Policy was adopted by the Board of Directors on 14/12/2023, the territorial trade bodies of the comparatively most representative trade unions will also be consulted with a scheduled date on 21/12/2023.

DEFINITIONS

The following are preliminary definitions pertaining to the main topics covered by this Policy.

- **Company:** the entity adopting this Policy.
- **Whistleblowing Compliance Manager:** the individual in charge of handling whistleblower disclosures. This is a person specially trained to ensure the confidentiality of the whistleblower in the cases covered.
- **Whistleblower:** a person authorised to make disclosures to the Whistleblowing Compliance Manager.
- **Whistleblower disclosure:** the report made to the Whistleblowing Compliance Manager by the Whistleblower, in relation to relevant wrongdoing.

SCOPE OF APPLICATION

The Policy applies to **breaches of national and European Union law** which harm the public interest or the integrity of the company and which are brought to the attention of the whistleblowers in the course of their work.

In particular, the relevant conduct can be summarised in the table below.

Breaches of national regulations

This category includes:

- predicate offences for the application of Legislative Decree No 231/2001;
- breaches of the organisational and management models provided for in the aforementioned Legislative Decree No 231/2001, which are not attributable to breaches of EU law as defined below.

Breaches of European legislation

These are:

- offences committed in breach of the EU legislation listed in Annex 1 to Legislative Decree No 24/2023 and of all national provisions implementing it (even if these are not expressly listed in the said Annex). It should be noted that the regulatory provisions contained in Annex 1 are to be understood as a dynamic reference, as they naturally need to be adapted to changing regulations.
  In particular, these offences relate to the following areas: *public procurement; services, products and financial 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; privacy and protection of personal data; and the security of networks and information systems.*
  Examples include environmental offences such as the discharge, emission or other release of hazardous substances into the air, soil or water, or the unlawful collection, transport, recovery or disposal of hazardous waste;
- acts or omissions affecting the EU's financial interests (Art. 325 TFEU - combatting fraud and illegal activities to the detriment of the EU's financial interests), as laid down in EU regulations, directives, decisions, recommendations and opinions.
  for instance, *fraud, corruption and any other illegal activity related to Union spending*;
- acts or omissions relating to the internal market that jeopardise the free movement of goods, persons, services and capital (Article 26(2) TFEU). *This includes breaches of EU competition and state aid rules, corporate tax rules and mechanisms designed to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;*
- acts or conduct which frustrate the object or purpose of the provisions of the European Union in the areas referred to in the preceding points. *This includes, for example, abusive practices as defined by the case law of the EU Court of Justice. For example, consider a company operating in a dominant market position. The law does not prevent such a company from gaining a dominant position in a market on the basis of its own merits and capabilities, nor does it ensure that less efficient competitors remain in the market. However, such a company could, through its actions, undermine effective and fair competition in the internal market by resorting to so-called abusive practices (predatory pricing, target rebates, tying) in breach of the protection of free competition.*

Claims relating to the following are **expressly excluded** from the scope of reporting, disclosure and denunciation:

- the personal interest of the whistleblower, concerning relations with colleagues and superiors;
- matters of national security and defence;
- breaches which are already subject to mandatory reporting in certain specific sectors and which are therefore subject to the whistleblowing requirements already provided for.

WHO CAN MAKE DISCLOSURES

The following people (WHISTLEBLOWERS) can make disclosures:

- the company's **workers**, in the broadest sense of the term, i.e. employees with open-ended or fixed-term contracts of employment, including part-time employees, intermittent workers, persons providing occasional services, temporary workers, apprentices, trainees and all volunteers;
- **Self-employed workers** in the broadest sense of the term, i.e. self-employed workers, including occasional self-employed, professionals, 'coordinated' consultants and freelancers, consultants, occasional self-employed;
- **workers and collaborators** working for third parties that provide goods or services or carry out works for the company;
- **shareholders** and/or persons with **administrative, managerial, control, supervisory and representative functions**.

Disclosures may also be made in the **context of a terminated employment relationship** if the information was obtained during the course of the employment relationship, as well as **when the employment relationship has not yet commenced** and the information was obtained in the pre-contractual phase.

HOW TO MAKE DISCLOSURES AND TO WHOM

A whistleblower disclosure is any information provided to the Whistleblowing Compliance Manager that relates to any of the above areas, and/or any conduct designed to conceal such breaches, that has come to the attention of the whistleblower **in the course of his or her work**.
Disclosures should be made to the Whistleblowing Compliance Manager through the channels described below. **The Whistleblowing Compliance Manager is the only person who will have access to and knowledge of the contents of the disclosure and the identity of the whistleblower, subject to the provisions of the *CONFIDENTIALITY* section below.**

The **WHISTLEBLOWING COMPLIANCE MANAGER** is Assoservizi SRL, VAT no. 03285520171, with registered office in Brescia, via Cefalonia no. 60. The physical persons in charge of management are identified in a separate document that is published in the same way as the present Policy.

The **whistleblower** may make his/her disclosure through:

- the **IT PLATFORM *WHISTLEBLOWING4YOU*** on the company website;
- **POSTAL LETTER,** addressed to *ASSOSERVIZI SRL,* via Cefalonia 60, 25124, Brescia.
  The disclosure must be made in two sealed envelopes: the first containing the identity details of the whistleblower, together with a photocopy of his/her identity document, and the second containing the disclosure, which **must include the name of the company concerned**, in addition to the necessary elements listed below. Both envelopes must then be placed in a third sealed envelope marked **CONFIDENTIAL - FAO WHISTLEBLOWING COMPLIANCE MANAGER** on the outside**;**
- **VERBAL DISCLOSURE**, by calling the numbers +39 331.6669346 or +39 335.7138812 expressly dedicated to the Whistleblowing Service, which are open from Monday to Friday from 2 p.m. to 4.30 p.m., excluding normal holiday periods, and which are answered by the Whistleblowing Compliance Manager, or by requesting an appointment by calling the same numbers.

PRE-SCREENING AND CONTENT OF THE DISCLOSURE

The disclosure is subject to a prior entertainability screening. The Whistleblowing Compliance Manager will ensure that the whistleblower is authorised to make the disclosure and that the subject matter of the disclosure falls within the scope of the Policy.

The disclosure is then checked for admissibility, as it must enable the receiving party to carry out an appropriate investigation.

The disclosure must be as detailed as possible and MUST CONTAIN AT LEAST THE **FOLLOWING MINIMUM ELEMENTS**:

- the **identifying details** of the whistleblower (name, surname, place and date of birth);
- an **address** for the whistleblower;
- if using the analogue channel, an express declaration that he/she wishes to benefit from the **whistleblowing protections,** e.g. by adding the words 'Confidential - FAO **Whistleblowing Compliance Manager**';
- the **circumstances of the time and place** at which the disclosed facts occurred and, therefore, a description of the facts that are the subject of the disclosure, specifying the details of the circumstantial information and, if available, the manner in which the facts that are the subject of the disclosure came to light;
- personal details or other elements enabling identification of the person to whom the disclosed facts can be attributed.

Documents that you consider useful can be attached to the disclosure.
The disclosure will therefore be **considered inadmissible if it does not allow the Whistleblowing Compliance Manager to start the investigation**, and in particular if:

- the above information, which constitutes the essential elements of the disclosure, is missing;
- the disclosure is manifestly unfounded;
- the disclosure is characterised by the mere inclusion of documentation in the absence of an actual report;
- the disclosure is incomprehensible.

HOW THE DISCLOSURE IS MANAGED

The WHISTLEBLOWING COMPLIANCE MANAGER operates according to the following METHODOLOGICAL PRINCIPLES:

- the disclosures received are handled in accordance with the provisions of Legislative Decree No 24/2023;
- each disclosure is logged and filed with an absolute guarantee of confidentiality;
- where the whistleblower is identified, an acknowledgement of receipt of the disclosure is issued within seven days its receipt;
- having completed the acknowledgement of receipt phase, the Whistleblowing Compliance Manager will assess the entertainability and admissibility of the disclosure:
    - if the disclosure is not entertainable, it is logged and filed, and the whistleblower is

informed of its non-entertainability;
if the disclosure is not entertainable for the purposes of the legislation in question but relevant to the competences of another corporate function, the Whistleblowing Compliance Manager will refer it to that function and will in any case inform the whistleblower accordingly. The file is logged and filed for the purposes of this procedure;

- if the disclosure is totally inadmissible, it is logged and filed, and the whistleblower is informed of its inadmissibility;

- The disclosure will be handled by the Whistleblowin Compliance Manager, who will carry out all checks and in-depth investigations deemed necessary, including requests for additional information from and interviews with the whistleblower, with the possibility of involving the corporate structures deemed necessary for the purposes of the investigation, while always ensuring the confidentiality of the whistleblower;

- The Whistleblower Compliance Manager will provide feedback on the disclosure within three month from the date of the acknowledgement of receipt thereof;

  - stating reasons if it has been filed;
  - reporting on whether the disclosure is well-founded and whether it has been forwarded to the competent bodies;
  - giving an account of the work carried out up to that point, explaining the need for further time to carry out the investigation. In this case, the Whistleblowing Compliance Manager guarantees all the protections relating to the confidentiality of the whistleblower;

- the Whistleblowing Compliance Manager reserves the right to involve other corporate structures or even external specialised parties (e.g. IT specialists) in view of the need for specific technical and professional skills required to carry out the investigation. In this case, the Whistleblowing Compliance Manager guarantees all the protections relating to the confidentiality of the whistleblower;

- The Whistleblowing Compliance Manager will report the results of the investigation to the competent body within the company, always respecting the confidentiality of the whistleblower, as described in the CONFIDENTIALITY section, and the protections provided by Legislative Decree No 24/2023. Without prejudice to the aforementioned measures of protection, the competent body within the company will carry out the activities deemed necessary to protect the company;

The following methodological principles apply to VERBAL DISCLOSURES:

- If the disclosure is made verbally by telephone, the Whistleblowing Compliance Manager shall document it in writing by making a detailed record of the telephone conversation or, with the consent of the whistleblower, by recording it on a device suitable for storage and playback. The record may be verified, corrected and confirmed by the whistleblower;

- If the disclosure is made verbally in a meeting, the Whistleblowing Compliance Manager shall document it in a report that can be verified, corrected and confirmed by the whistleblower or, with the consent of the whistleblower, by recording it on a device suitable for storage and playback. The report shall be signed by the Whistleblowing Compliance Manager and the whistleblower in duplicate, a copy of which shall remain with each party.

If the **DISCLOSURE** is **SENT TO A PERSON OTHER** than the Whistleblowing Compliance Manager, the recipient should return it as soon as possible, but no later than 7 days, to the designated manager, ensuring the confidentiality of the whistleblower's identity and the content of the disclosure, and informing the whistleblower of the transmission.

ANONYMOUS DISCLOSURES will be logged and filed but considered **inadmissible** if the whistleblower does not provide an address. Where, however, such disclosures are timely, substantiated and supported by appropriate documentation, they will be treated in the same way as ordinary disclosures. In this respect, the whistleblower will not benefit from the protections provided for by Legislative Decree 24/2023 until he or she is identified, even if this is at a later date.

The Whistleblowing Compliance Manager will report to senior management on a semi-annual basis and will not disclose any personal information contained in the disclosure.
If the disclosure relates to a breach of the Organisational Model pursuant to Legislative Decree No 231/2001 or the occurrence of conduct relating to the offences covered by Legislative Decree No 231/2001, the Whistleblowing Compliance Manager may work in synergy with the company's Supervisory Board in compliance with confidentiality obligations.

CONFIDENDIALITY

CONFIDENTIALITY IS GUARANTEED in relation to:

- the identity of the whistleblower;
- any information related to the disclosure.

Confidentiality is maintained at all stages of the whistleblowing process and confidential information may not be disclosed outside the whistleblowing process without the consent of the whistleblower.

If the investigation reveals that the whistleblower is biased or acting in bad faith, the identity of the whistleblower may be disclosed upon the reasoned request of the subject of the disclosure if the subject deems it necessary to defend his or her rights in the most appropriate forums.

In any disciplinary proceedings against the alleged perpetrator of the disclosed conduct, the identity of the whistleblower will not be divulged if the allegation of the disciplinary charge is based on an investigation that is separate from and additional to the disclosure, even if it results from the disclosure. However, if the charge is based in whole or in part on the disclosure and the identity of the whistleblower is essential to the defence of the person charged with the disciplinary offence or of the person involved in any way in the disclosure, the disclosure shall not be used for the purposes of the disciplinary proceedings without the express consent of the whistleblower. In such cases, the whistleblower will be informed in writing in advance of the reasons why it is necessary to disclose the confidential data. If the whistleblower refuses to give consent, the disclosure cannot be used in the disciplinary process, which cannot be initiated or continued because there are no other elements on which to base the allegation.

PROHIBITION AND PROTECTION AGAINST RETALIATION

Legislative Decree No 23/2024 **PROHIBITS ANY FORM OF RETALIATION** against the whistleblower, complainant or person making a public disclosure.
Retaliation means any conduct, act or omission, even if only attempted or threatened, which occurs in the workplace and which results, even indirectly, in unfair harm to the whistleblower.
The legislative decree provides an illustrative, but not exhaustive, list of possible retaliation offences:

- dismissal, suspension or equivalent measures;
- relegation or non-promotion;
- change of duties, change of workplace, pay cut, change of working hours;
- suspension or restriction of access to training;
- negative employee records or negative references;
- the imposition of disciplinary or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- failure to convert a fixed-term employment contract into a permanent contract where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on inappropriate lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a licence or permit;
- a request to undergo psychiatric or medical examinations.

PLEASE NOTE!

A WHISTLEBLOWER WHO BELIEVES THAT HE OR SHE HAS SUFFERED RETALIATION, INCLUDING ATTEMPTED OR THREATENED RETALIATION, AS A CONSEQUENCE OF A DISCLOSURE MAY REPORT IT TO ANAC AT:
https://whistleblowing.anti corruzione.it/#/

CONDITIONS FOR BENEFITING FROM PROTECTIVE MEASURES

In order to benefit from this protection, it is necessary that:

- at the time of disclosure, the whistleblower has reasonable grounds to believe that the information is true and falls within the scope of the relevant regulations;

- the disclosure is made in accordance with the criteria described in the paragraph *PRE-SCREENING AND CONTENT OF THE DISCLOSURE*.

The whistleblower **loses protection from retaliation and is subject to disciplinary action**:

- if the criminal liability of the whistleblower for the offence of libel or slander has been established, including by a court of first instance;
- in the event of civil liability, for the same title, for fraud or gross negligence on the part of the whistleblower.

LIMITATION OF THE WHISTLEBLOWER'S LIABILITY

Legislative Decree No 24/2023 provides for the **LIMITATION OF THE WHISTLEBLOWER'S LIABILITY FOR DISCOVERING OR DIVULGING CERTAIN TYPES OF INFORMATION** that would otherwise expose him or her to criminal, civil and administrative liability.
In particular, the whistleblower will not be subject to any criminal, civil or administrative liability for:

- the disclosure and use of official secrets (Article 326 of the Criminal Code);
- the disclosure of professional secrecy (Article 622 of the Criminal Code);
- the disclosure of scientific and industrial secrets (Article 623 of the Criminal Code);
- the breach of the duty of fidelity and loyalty (Article 2105 of the Civil Code);
- the breach of copyright protection provisions;
- the breach of provisions on the protection of personal data;
- the disclosure or dissemination of information on breaches that damage the reputation of the person involved.

Legislative Decree No 24/2023 places two conditions on the above limitations of liability:

- there are reasonable grounds to believe, at the time of disclosure or dissemination, that the information is necessary to disclose the reported breach;
- the disclosure is made in compliance with the conditions laid down in Legislative Decree No 24/2023 to benefit from protection against retaliation (reasonable grounds to believe that the facts reported are true, that the breach is one of those reportable, and that the conditions for access to the disclosure are met).

The limitation shall apply if the reasons for disclosure or dissemination are not based on mere inference, vindictive, opportunistic purposes and the like.
In any event, liability is not excluded for conduct that:

- is not linked to the disclosure;
- is not strictly necessary to disclose the breach;
- constitutes an unlawful acquisition of information or access to documents.

PERSONS TO WHOM THE WHISTLEBLOWER'S PROTECTION IS EXTENDED

The protections afforded to the whistleblower are also extended to:

- **the facilitator**, i.e. the natural person who assists the whistleblower in the disclosure process and who works in the same work context and whose assistance must be kept confidential;
- **persons in the same work environment** as the whistleblower, the claimant or the person making a public disclosure and who are related to them by a stable emotional or family relationship up to the fourth degree;
- **work colleagues** of the whistleblower, complainant or person making a public disclosure who work in the same work environment as that person and who have a regular and ongoing relationship with that person.
- **entities owned -** either exclusively or in majority by third parties - by the whistleblower, claimant or person making a public disclosure;
- **entities** where the whistleblower, claimant or person making a public disclosure works.

PLEASE NOTE:

BREACHES OF LEGISLATIVE DECREE NO 231/2001 MAY ONLY BE DISCLOSED THROUGH INTERNAL CHANNELS.

BREACHES OF EU LAW AND TRANSPOSING LEGISLATION MAY BE DISCLOSED THROUGH INTERNAL, EXTERNAL, PUBLIC DISCLOSURE AND COMPLIANTS CHANNELS ACCORDING TO THE REQUIREMENTS AND CRITERIA OUTLINED BELOW.

Legislative Decree No 24/2023 provides that whistleblowers may use:

- the external disclosure channel provided by the Italian National Anticorruption Authority (ANAC);
- public disclosure.

In order to use these channels, the following conditions must be met.

Regarding the **DISCLOSURE CHANNEL PROVIDED BY ANAC**, the whistleblower may only use the external procedure if one of the following conditions is met:

- there is no provision for mandatory use of the internal channel in his or her working context; if there is, such a channel has not been provided;
- the disclosure was not followed up;ù
- he or she has reasonable grounds to believe that if he or she were to make the disclosure internally it would not be followed up or that he or she would face retaliation;
- he or she has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

With regard to the aforementioned conditions, it is also specified that a disclosure may be made when:

- the internal disclosure was not followed up. This circumstance arises when the body entrusted with managing the channel has not, within the time limits laid down in Legislative Decree No 24/2023, carried out any activity relating to the admissibility of the disclosure, the verification of the existence of the facts disclosed or the communication of the result of the investigation carried out. This means that the whistleblower has no right to the success of the disclosure, only the right to be informed about the activity carried out;

- if there are reasonable grounds to believe that the internal disclosure would not be effectively followed up, for example, because of the risk that evidence of wrongdoing might be concealed or destroyed, or because of the fear of collusion between the person receiving the disclosure and the person implicated in the disclosure, or if the Whistleblowing Compliance Manager has a conflict of interest;

- external disclosure is also allowed where there are reasonable grounds to believe that the disclosure could lead to a risk of retaliation. In any case, the reasons for recourse to external disclosure for fear of retaliation or mishandling of the disclosure must be based on concrete circumstances that must be attached to the disclosure and on information that can actually be obtained;

- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest. This is particularly the case where the breach clearly requires urgent intervention by a public authority to protect a public interest such as health, safety or the environment.

With regard to **PUBLIC DISCLOSURE**, the whistleblower may only resort to this procedure if one of the following conditions is met:

- that the internal and/or external channel has been used previously, but there has been no response or follow-up within the time limits provided for by Legislative Decree No 24/2023;

- that the whistleblower considers that there are well-founded reasons for an "imminent and manifest danger to the public interest", which is considered to be an emergency situation or a risk of irreversible damage, including to the physical safety of one or more persons, which requires the immediate and widespread disclosure of the breach in order to prevent its effects;

- that the whistleblower has reasonable grounds to believe that the external disclosure may involve a risk of retaliation or may not be followed up effectively, for example, because of the risk of destruction of evidence or collusion between the authority receiving the disclosure and the wrongdoer.

In these cases too, the reasons for recourse to external disclosure must be based on concrete circumstances that must be attached to the disclosure and on information that can actually be obtained.

The right of the whistleblower to go directly to the JUDICIAL AUTHORITY, if he/she deems it

necessary, will always remain unaffected.

SECURITY MEASURES, PROCESSING AND STORAGE OF PERSONAL DATA

Communication between the Whistleblowing Compliance Manager and the whistleblower will be conducted with the utmost confidentiality. Disclosure and any supporting documentation will be retained by the Whistleblowing Compliance Manager, who will take all reasonable steps to ensure their confidentiality. Only the Whistleblowing Compliance Manager has access to disclosures.

All processing of personal data is carried out in accordance with EU Regulation 2016/679 and Legislative Decree No196/2003.

In this sense, the processing of disclosures entails the processing of data, both common and specific, relating to all the natural persons involved in the disclosure for various reasons, necessary for the management and follow-up of the disclosures and for the fulfilment of the legal obligations, compliance with which is a condition for the lawfulness of the processing. A privacy notice has been prepared and will be distributed to potentially affected persons. It should be specified that the exercise of the rights of the persons concerned may be restricted if the confidentiality of the whistleblower is likely to be compromised. Processing related to the handling of disclosures is recorded in the register of processing activities. The particular sensitivity of the data that may be processed presents specific risks that require a Data Protection Impact Assessment (DPIA) to be carried out.

Data processing is subject to the following principles: **transparency** (provision of adequate information on data processing); **purpose limitation** (disclosures are not used beyond what is necessary to follow up on them); **data minimisation** (data that are manifestly not useful are not collected or, if collected, are deleted); **storage limitation** (personal data are kept for a period longer than the achievement of the purposes for which they were processed and in any case no longer than 5 years from the final outcome of the procedure); **integrity and confidentiality** (ensuring adequate confidentiality of personal data, also from a technical point of view).

ASSOSERVIZI SRL acts as the **Data Processor** designated by a separate appointment agreement. The appointment of the members of the Whistleblowing Management Committee as data controllers has also been finalised.

BREACHES OF THE POLICY

Without prejudice to any civil, criminal and/or administrative liability, breaches of this Policy may result in:

- the application of disciplinary sanctions, as determined by the applicable National Collective Bargaining Agreement (CCNL), against the whistleblower who, in bad faith, has made improper use of the provisions contained herein;
- the application of disciplinary sanctions, as determined by the relevant CCNL, against the person against whom the disclosure is made, if the disclosures are substantiated;
- the application of disciplinary sanctions, determined by the relevant CCNL, to the Whistleblowing Compliance Manager if he or she breaches his or her duty of confidentiality.

Moreover, the breach of Legislative Decree No 24/2023 may entail the application of administrative sanctions, in the terms and measures set out below:

- 10,000 to 50,000 euros against a natural person who has committed retaliation;

- 10,000 to 50,000 euros against a natural person who has obstructed or attempted to obstruct a disclosure;
- from 10,000 to 50,000 euros against a natural person who has breached the obligation of confidentiality set out in Article 12 of Legislative Decree No 24/2023. This is without prejudice to the sanctions applied by the Garante per la Protezione dei Dati Personali (Italian Data Protection Authority) for the profiles that fall under its competence according to the rules on personal data;
- from 10,000 to 50,000 euros when no disclosure channels have been set up, in which case the company's management body will be held responsible;
- from 10,000 to 50,000 euros, if procedures for making and handling disclosures have not been adopted or if the adoption of such procedures does not comply with the provisions of the Decree, in which case the company's management body will be held responsible;
- from 10,000 to 50,000 euros if the disclosure received has not been reviewed and analysed, in which case the Whistleblowing Compliance Manager will be held responsible;
- from 500 to 2,500 euros, if the whistleblower's civil liability for defamation or libel has been established, including by a judgment of first instance, in cases of intent or gross negligence, unless he/she has already been convicted, also by a judgment of first instance, of the offences of defamation or libel or of the same offences as those for which the report was made to the judicial authority.

DISSEMINATION AND INFORMATION

This Policy will be disseminated by publication on the company website and by posting on the company notice board.

Posting on the company notice board is also valid for the purposes of Article 7 of Law No 300 of 20 May 1970.

Employees are guaranteed information through the dissemination of this Policy.

ASSO servizi

WHISTLEBLOWING SERVICE – ASSOSERVIZI S.R.L.

The natural persons managing disclosures are:

NICOLA ANTONELLI - Tel. +39 331.6669346

PAOLA MIGLIORATI - Tel. +39 335.7138812

For information on how to make a disclosure, the management of disclosures, the protection afforded to whistleblowers and all other matters relating to the management of whistleblowing, please refer to the Breach Reporting Policy pursuant to Legislative Decree No 24/2023 adopted by IZO srl a socio unico.

Below you will also find the link to the whistleblowing platform where you can make a disclosure:

https://whistleblowing4you.assoservizibrescia.it/izosrl