

WHISTLEBLOWING REPORTING PROCEDURE

(AUTHORIZED VERSION REV. 1.0)

SCOPE OF THE PROCEDURE AND REGULATORY CONTEXT

The purpose of this procedure is to establish the process for receiving and managing reports (commonly known as whistleblowing) in accordance with Legislative Decree No. 24 of 2023. This applies to employees, independent consultants/collaborators, and/or external workers/collaborators of companies or suppliers of goods and services, as well as those who carry out work on behalf of the company. It also outlines the management of the subsequent investigation in compliance with privacy regulations and the protections provided by law for the whistleblower, the reported individual, and any other persons involved in the reporting process (e.g., facilitators). These protections include confidentiality obligations and the prohibition of retaliation.

The scope of the procedure also includes the responsibility to inform all recipients of the whistleblowing regulations established by Legislative Decree No. 24 of 2023.

Acronyms and Glossary

Definitions	
Whistleblowing	Institute for the protection of employees or collaborators who report illicit activities (art. 2, paragraph 1, letter a of Legislative Decree no. 24 of 2023) aimed at regulating the process of report, within from the society of crimes, offences, violations or other irregularities defined by the aforementioned Decree by a person who has become aware of them by virtue of his/her employment relationship and which provides, for the reporting person (so-called whistleblower), a specific regime of protections, recognized from the law also in the case in which are implemented against the latter discriminatory and retaliatory measures as a consequence of the report made.
Whistleblowing Reporting	Report sent from a subject qualified (whistleblower) having to object conducted illicit, of which the reporting and came to knowledge by virtue of one's employment /collaboration relationship .
Report internal	Written communication of information on violations, presented through the channel of report internal of the Company.
Report external:	Communication, written from oral, from the information on the violations, submitted through the external reporting channel to ANAC, pursuant to Article 7 of Legislative Decree no. 24 of 2023.
Disclosure public	Give of public domain information on the violations through the press or means electronics or anyway through means of diffusion capable of reaching a large number of people.
Manager from the reporting (or "Manager")	Subject internal or external which and entrusted their management of the channel of reporting for evaluate their subsistence of the facts reported, the outcome from the investigations and the possible measures taken.
Whistleblower (reporting)	Natural person who reports, publicly discloses, reports to the Authority judicial, violations of provisions regulations national or European Union laws that harm the interests or integrity of the Company of which you have become aware in the context of your work
Facilitator	Individual who assists the reporter in the reporting process, operating within the same work environment and whose assistance must remain confidential
Whistleblowing platform (Platform)	IT tool adopted for forwarding and managing reports internal of whistleblowing, to which Yes logs in through the company website
Retaliation	Any behavior, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial authority or the public disclosure and which causes or can provoke at the person reporting or at the person who has filed the complaint, directly or indirectly, of unjust damage. To understand each other as harm unjustified
ANAC	Authority National Anti-corruption

Who is Required to Comply with Whistleblower Protections?

(Focus on the Private Sector Relevant to Our Agency)

The protection of whistleblowers in the private sector, as mandated by Legislative Decree No. 24/2023, requires entities in this sector to establish reporting channels if they meet at least one of the following criteria:

1. They employed an average of at least 50 subordinate workers (permanent or fixed-term contracts) in the past year.
 2. They operate in specific sectors such as financial services, financial products and markets, anti-money laundering or counter-terrorist financing, transportation safety, or environmental protection, regardless of whether they met the threshold of 50 employees in the past year.
 3. They have adopted the organizational and management models outlined in Legislative Decree 231/2001, even if they have not reached an average of 50 employees (permanent or fixed-term) in the past year.
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WHAT CAN BE REPORTED?

The following behaviors, actions, or omissions may be reported if they harm the public interest or the integrity of the organization:

- Illegal activities as defined under Legislative Decree 231/2001, or violations of the organizational and management models stipulated therein.
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EXCLUDED FROM REPORTING UNDER LEGISLATIVE DECREE 24/2023

The following are outside the scope of Legislative Decree 24/2023 and cannot be the subject of whistleblower reports:

- Complaints, disputes, or claims that pertain exclusively to the reporting individual's personal employment relationship and serve their private interest.
- Violations that are already regulated by EU or national legislation listed in Part II of the Annex to Legislative Decree 24/2023, or by national laws implementing EU acts listed in Part II of the Annex to Directive (EU) 2019/1937, even if not explicitly mentioned in Part II of the Annex to Legislative Decree 24/2023.

WHO CAN MAKE A REPORT

The following individuals can report violations they become aware of:

- Employees, collaborators, apprentices, interns, and volunteers.
- Employees/collaborators of clients or suppliers.
- Freelancers and consultants.

- Self-employed workers performing their services for the Company.
- Shareholders of the Company and individuals with administrative, management, control, supervisory, or representative roles, including de facto positions (e.g., directors, members of the Board of Auditors, Supervisory Body members, etc.).

WHEN A REPORT CAN BE MADE

Regarding the work context, a report can be made:

- While the legal relationship is ongoing.
- During the trial period.
- Before the legal relationship begins, if information on violations was obtained during the selection process or other pre-contractual phases.
- After the legal relationship has ended, if the information on the violations was acquired before its termination.

CONTENT OF THE REPORT

The whistleblower must provide all necessary elements to facilitate appropriate verification and investigation of the facts reported. A report should include the following: a. General information about the reporter, including their position or role within the entity. b. A clear and complete description of the facts being reported. c. The time and place of the reported events. d. Details or identifiers (e.g., job title, department) of the individuals involved or to whom the facts are attributed. e. Information about other individuals who can corroborate the reported facts. f. Any documents that can substantiate the facts reported. g. Any other relevant information that may assist in verifying the validity of the report.

It should be noted that the platform for collecting and managing reports minimizes the collection of personal data, in compliance with EU GDPR 2016/679. The whistleblower is encouraged to limit the inclusion of personal data to what is strictly necessary. Additionally, according to ANAC guidelines, anonymous reports are treated as equivalent to named reports if they are detailed.

The Manager responsible for handling internal reports is required to record anonymous reports and retain related documentation for no more than five years from the receipt date, ensuring traceability in case of claims of retaliatory actions.

REPORTING CHANNELS

Legislative Decree No. 24 of 2023 outlines the following reporting channels:

- **Internal:** Within the workplace context.
- **External:** Through ANAC (Italian National Anti-Corruption Authority).
- **Public disclosure:** Via media, electronic platforms, or other means capable of reaching a broad audience.

INTERNAL REPORTING CHANNEL

How to Submit an Internal Report The Company has adopted a secure platform for submitting internal reports. This platform includes an automatic guided form that ensures the inclusion of essential information as outlined in the "Content of the Report" section and ANAC guidelines.

The platform guarantees maximum confidentiality for the identity of the whistleblower, the individuals involved, and the content of the report. It encrypts the report and any attached documents using robust encryption protocols. The platform is managed by an independent third party and is accessible via the dedicated "Whistleblowing" section on the Company website: www.frilvam.com.

Reports can be submitted through the following link: <https://frilvamwb.netorange.it>.
Steps for submission:

1. Log in and complete the reporting form, filling in mandatory fields and providing detailed descriptions where applicable.
2. Submit the report to receive a unique "key code," which can be used to communicate with the authorized Manager and monitor the report's status.

The platform also acts as a secure database for managing reports and related documentation. Only the "Manager for Reports" can access this information.

INTERNAL REPORT PROCESS

The internal reporting process includes the following phases:

a) Report Receipt

The Manager:

- Confirms receipt of the report within seven days.
- Maintains communication with the whistleblower, requesting clarifications or additional documentation if necessary.
- Proceeds with appropriate follow-up actions.

b) Preliminary Investigation

The Manager:

- Verifies the completeness and validity of the report.
- Investigates the reported circumstances and gathers necessary evidence.
- Communicates with the whistleblower to request additional details or documents, if required.
- May seek input from relevant Company departments or external professionals.

c) Decision and Closure

Following the investigation:

- Feedback is provided to the whistleblower within three months.
- Reports deemed groundless are archived with proper justification.

- Valid reports are forwarded to the appropriate authority (e.g., Administrator/Legal Representative) for action.
- The whistleblower is informed of the final outcome and any measures taken.

EXTERNAL REPORTING AND PUBLIC DISCLOSURE

External Reporting (ANAC)

Reports can be made directly to ANAC via this link: <https://whistleblowing.anticorruzione.it/#/> only if:

- The internal reporting channel is not active or compliant.
- The internal report did not lead to any action.
- The whistleblower reasonably believes internal reporting may be ineffective or expose them to retaliation.
- The violation poses an imminent or manifest threat to public interest.

Public Disclosure

Public disclosure is allowed if:

- Neither internal nor external reports lead to feedback.
- The violation presents an imminent or manifest threat to public interest.
- External reporting poses a retaliation risk or is unlikely to be effective due to specific circumstances (e.g., destruction of evidence or collusion).

Warranty of Non-Retaliation

No form of retaliation or discriminatory measure, whether direct or indirect, against a whistleblower who makes a report under this procedure is permitted or tolerated. This includes any action that adversely affects their working conditions for reasons directly or indirectly related to the report.

Examples of Retaliatory Behavior

- Dismissal, suspension, or equivalent measures.
- Demotion, denial of promotion, or other changes in rank.
- Reassignment of duties, relocation to a different workplace, reduction in salary, or changes to working hours.
- Suspension from training or restrictions on access to training.
- Negative performance reviews or unfavorable references.
- Disciplinary measures or other sanctions, including financial penalties.
- Coercion, intimidation, harassment, or ostracism.
- Discrimination or other unfavorable treatment.
- Failure to convert a fixed-term employment contract to an indefinite one when such a conversion was reasonably expected.
- Non-renewal or premature termination of a fixed-term employment contract.
- Harm to reputation (e.g., on social media), economic loss, or financial harm, including loss of economic opportunities.
- Blacklisting through formal or informal agreements within the sector or industry, leading to employment difficulties in the future.

- Premature termination or cancellation of supply contracts.
- Revocation of licenses or permits.
- Requiring psychiatric or medical evaluations without cause.

Competence in Assessing Retaliation

- The management of retaliation-related communications in both public and private sectors falls under the jurisdiction of **ANAC** (National Anti-Corruption Authority). ANAC may collaborate with the **Inspectorate of Public Administration** and the **National Labour Inspectorate** as needed.
- Judicial authorities are responsible for declaring retaliatory actions null and void.

Proving Retaliation

- **ANAC** must verify that the alleged retaliatory act or omission is directly linked to the report, complaint, or disclosure.
- If the whistleblower demonstrates that they have made a legitimate report and subsequently experienced retaliatory behavior, the burden shifts to the employer to prove that the action was unrelated to the report.
- This process relies on a presumption of liability, requiring the alleged retaliator to provide evidence countering the claim of retaliation. Evidence must be presented during proceedings before ANAC.

Extension of Protection Against Retaliation

Protection from retaliation is also extended to:

- **Facilitators:** Individuals assisting the whistleblower in filing the report within the same work context.
- **Close associates:** People in the same work context as the whistleblower who have filed complaints or made public disclosures and are connected by a stable emotional or kinship bond (up to the fourth degree).
- **Colleagues:** Individuals who regularly and currently work with the whistleblower in the same context.
- **Entities:** Businesses or organizations owned by or employing the whistleblower, as well as those operating within the same work context.

Confidentiality Protections

Confidentiality of Whistleblowers

- The whistleblower's identity cannot be disclosed to anyone outside those authorized to receive or act on the report.
- Protection extends not only to the whistleblower's name but also to any details that could indirectly identify them.
- Reports are exempt from public administrative access and generalized civic access rights.
- Confidentiality protections apply to the identities of all individuals involved or mentioned in the report until the conclusion of the related proceedings.

Protection of Personal Data

- The handling of personal data in whistleblowing processes is conducted in compliance with European and national data protection laws, with appropriate safeguards for the rights and freedoms of data subjects.
- Whistleblowers and individuals involved in reports are informed about the processing of their data.
- Internal and external reports, along with associated documentation, are retained only as long as necessary to process the report, but no longer than five years from the final outcome of the procedure.

Data Handling Measures

- The company must provide information on data processing through its website.
- The provider of the IT platform used for reporting is designated as a data processor under Article 28 of the GDPR.
- Authorized personnel managing internal reports receive training and written authorization.
- A **Data Protection Impact Assessment (DPIA)** under Article 35 of the GDPR must be conducted to mitigate risks to data subjects' rights and freedoms.
- The company's record of processing activities must include whistleblowing-related data.