

| | |
|---|-------------------------------------|
| Introduction | 1 |
| 1 PURPOSE OF THESE PROCEDURES..... | Error! Bookmark not defined. |
| 2 OBJECT OF THE REPORT | 2 |
| 3 SCOPE OF APPLICATION | 3 |
| 4 REFERENCES..... | 3 |
| 5 TERMS AND DEFINITIONS..... | 4 |
| 6 CONTENT OF THE REPORTS | 5 |
| 6.1 Who can report. The reporting | 5 |
| 6.2 When to report..... | 5 |
| 6.3 What can be reported | 5 |
| 6.4 Object of the reports:..... | 6 |
| 6.5 Content of the report | 6 |
| 6.6 How to report | 6 |
| 6.7 Protection of the Whistleblower | 8 |
| 7 METHODS AND RECIPIENTS OF THE REPORT | Error! Bookmark not defined. |
| 8 ACTIVITIES TO VERIFY THE VALIDITY OF THE REPORT | 11 |
| 9 INFORMATION OBLIGATIONS..... | 11 |
| 10 PROCESSING OF PERSONAL DATA | 11 |


Introduction

In compliance with [Directive \(EU\) 2019/1937](#) of the European Parliament and the Council concerning "the protection of persons who report breaches of Union law and provisions concerning the protection of persons who report breaches of national legal provisions," and with reference to [Law No. 179 of 2017](#), concerning "Provisions for the protection of authors of reports of crimes or irregularities that they have become aware of within the scope of public or private employment," and finally, taking into account [Legislative Decree No. 24 of March 10, 2023](#), which has also amended Article 6 of Legislative Decree No. 231/01, it is necessary to establish¹:

- a) dedicated reporting channels allowing the reporting of violations of national and European Union² regulations, ensuring, through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved, and any person mentioned in the report, as well as the content of the report and its accompanying documentation.

¹ See Legislative Decree No. 24/2023, Articles 1 and 3, concerning the objective and subjective scope of application.

² The subject of the report may encompass the violation of national law, encompassing civil, administrative, criminal, and accounting wrongdoings. Additionally, it may include the violation of EU law, which refers to acts or omissions that harm the financial interests of the European Union, acts or omissions related to the internal market, and acts or behaviors that undermine the purpose or objectives of EU provisions.

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 2 |

- b) a prohibition of retaliatory or discriminatory acts, direct or indirect, against the reporting person for reasons connected, directly or indirectly, to the report;
- c) within the adopted disciplinary system, sanctions must be provided for those who violate the protection measures for the reporting person, as well as for those who make reports with intent or gross negligence that prove to be unfounded.

Legislative Decree 24/2023 has also stipulated that the adoption of discriminatory measures against individuals making the above-mentioned reports can be reported to the National Labor Inspectorate, which has competence in taking appropriate measures, not only by the reporting person but also by the trade union organization indicated by the same.

Retaliatory or discriminatory dismissal of the reporting person is null and void. Changes in duties under Article 2103 of the Civil Code are also null and void, as well as any other retaliatory or discriminatory measures taken against the reporting person. It is the responsibility of the employer, in case of disputes related to the imposition of disciplinary sanctions, demotions, dismissals, transfers, or subjecting the reporting person to another organizational measure having negative effects, direct or indirect, on working conditions, subsequent to the presentation of the report, to demonstrate that such measures are based on reasons unrelated to the report itself.

Whistleblowing reports can originate from individuals within the company (e.g., employees) or external parties (e.g., suppliers, customers, and third parties in general).

1 PURPOSE OF THESE PROCEDURES


The purpose of this document is to provide specific information on the applicability of the "whistleblowing" regulation-institution at Acetaia Giusti S.r.l. (hereinafter also referred to as "the Company" or "Acetaia Giusti"), specifying its contents, methods, and responsibilities. The ultimate goal is to remove factors that may hinder or discourage the use of the institution, such as doubts and uncertainties about the procedure to follow and fears of retaliation or discrimination. In this perspective, the objective pursued by this procedure is to provide the whistleblower with clear operational instructions regarding the subject, contents, recipients, and transmission methods of reports, as well as the forms of protection offered under our legal system.

The objectives of these procedures are therefore:

- Comply with the regulatory obligations specified by Legislative Decree No. 24 of March 10, 2023, known as "Whistleblowing";
- Manage company reports;
- Identify the figures, roles, and responsibilities in the whistleblowing reporting system;
- Inform and involve all subordinate workers, autonomous workers, consultant collaborators, internship volunteers, shareholders, administrators, control and oversight bodies (audit committee and statutory auditors) in the adoption of the whistleblowing reporting system.
- Promote and disseminate the culture of corporate transparency by increasing sensitivity to the perception of wrongdoing.

2 OBJECT OF THE REPORT

Taking into account the broad range of circumstances that can be the subject of reporting, public disclosure, or denunciation, the legislator has specified the offenses, acts, behaviors, or omissions that can be reported, disclosed, or denounced, detailing what qualifies as a violation.

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 3 |

In particular, the report (necessarily acquired in the whistleblower's work context) may concern:

- Information on violations of National (civil, accounting, and administrative) and European Union³ Regulations;
- Actions or omissions, committed or attempted, that are criminally relevant (including offenses presupposed for the application of Legislative Decree 231/2001);
- Activities or omissions carried out in violation of Codes of Conduct or other internal provisions sanctionable by disciplinary measures;
- Behaviors that may cause financial harm to the Company.
- Behaviors that may harm the health or safety of the company's employees, users, and citizens or cause harm to the environment;
- Actions or omissions that may harm users, employees, or other individuals performing their activities at the company.
- Whistleblowing does not concern personal grievances of the whistleblower or claims/requests falling within the discipline of the employment relationship or relationships with superiors or colleagues, for which reference should be made to the relevant Personnel Service discipline and procedures. Also excluded are reports of violations already mandatory under EU or National acts listed in Part II of the annex to the decree or those national ones that constitute the implementation of EU acts listed in Part II of the annex to Directive (EU) 2019/1937. Furthermore, reports of violations in matters of national security are excluded, as well as contracts related to aspects of defense or national security, unless such aspects fall within the relevant EU derivative law.

3 SCOPE OF APPLICATION


This document applies to Acetaia Giusti S.r.l. as it falls among the entities that:

- Employed, in the last year, an average of at least fifty subordinate workers with indefinite or fixed-term employment contracts;
- Fall within the scope of application of Union acts defined as so-called Sensitive Sectors, even if they have not reached an average of at least 50 subordinate workers in the last year (reception and laundering);
- Fall within the scope of Legislative Decree June 8, 2001, No. 231, and adopt the organizational and management models provided therein, EVEN if they have not reached an average of 50 subordinate workers in the last year.

4 REFERENCES

- European Directive No. 2019/1937;
- Law of November 30, 2017, No. 179;
- Legislative Decree No. 231 of June 8, 2001;
- Legislative Decree No. 24 of March 10, 2023;
- ANAC Guidelines of July 12, 2023;
- Confindustria Operational Guide of October 27, 2023;
- Article 54 bis Legislative Decree 165/2001 and the National Anti-Corruption Plan.

³ Attachment 1 to Legislative Decree 24/2023, Article 325 of the Treaty on the Functioning of the European Union (TFUE), Article 26 of the TFUE

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 4 |

5 TERMS AND DEFINITIONS

Whistleblower: The whistleblower is the person who reports, discloses, or denounces to the judicial or accounting authority violations of national or European Union provisions that harm the public interest or the integrity of public administration or private entities. This information is acquired in a public or private work context.

Information on Violations: Information, including well-founded suspicions, concerning violations committed or that, based on concrete elements, could be committed within the organization with which the whistleblower or the person reporting to the judicial or accounting authority has a legal relationship (employment contract, management, or control), as well as elements concerning conduct aimed at concealing such violations;

Report: The written or oral communication of information on violations;

Internal Reporting: The written or oral communication of information on violations, submitted through the internal reporting channel;

External Reporting: The written or oral communication of information on violations, submitted through the external reporting channel (ANAC);

Public Disclosure: Making information on violations public through the press or electronic means or by any means of dissemination capable of reaching a large number of people;

Reporting Person: The natural person who makes the report or public disclosure of information on violations acquired within the scope of their work context;

Facilitator: A natural person who assists a reporting person in the reporting process, operating within the same work context, and whose assistance must be kept confidential;

Work Context: Work or professional activities, present or past, carried out within the framework of legal relationships with the company, through which, regardless of the nature of these activities, a person acquires information on violations and within which they could risk retaliation in case of reporting or public disclosure or denunciation to the judicial or accounting authority;


Involved Person: The natural or legal person mentioned in the internal or external report or in public disclosure as the person to whom the violation is attributed or as a person otherwise involved in the reported or publicly disclosed violation;

Retaliation: Any behavior, act, or omission, even only attempted or threatened, carried out because of the report, denunciation to the judicial or accounting authority, or public disclosure, and that causes or can cause unjust harm to the reporting person or the person who made the denunciation, directly or indirectly;

Follow-up: The action taken by the person responsible for managing the reporting channel to assess the existence of reported facts, the outcome of investigations, and any measures taken;

Anonymous Reports: Reports lacking elements that allow the identification of their author;

Feedback: Communication to the reporting person of information regarding the follow-up given or intended to be given to the report;

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 5 |

Public Sector Entities: Public administrations referred to in Article 1, paragraph 2, of Legislative Decree March 30, 2001, No. 165; independent authorities for guarantee, supervision, or regulation; public economic entities; publicly controlled companies under Article 2359 of the Civil Code, even if listed; in-house companies, even if listed; public law entities referred to in Article 3, paragraph 1, letter d), of Legislative Decree April 18, 2016, No. 50; public service concessionaires.

Private Sector Entities: Entities other than those falling within the definition of public sector entities.

6 CONTENT OF THE REPORTS

6.1 Who can report. The reporting

For Acetaia Giusti, individuals in the following capacities are authorized to report:

- Subordinate workers
- Autonomous workers performing their work for the company
- Collaborators, freelancers, and consultants providing services for the company
- Volunteers and interns, whether paid or unpaid
- Shareholders
- Individuals in roles of administration, management, control, supervision, or representation within the company (Board of Directors, Board of Statutory Auditors, Auditors), even if these functions are exercised de facto.

6.2 When to report

Reports can be made:

- While the legal relationship is ongoing
- During the probationary period
- Before the legal relationship begins, if the information on violations was acquired during the selection process or other pre-contractual phases
- After the dissolution of the legal relationship if the information on violations was acquired before the dissolution (e.g., retirement).

6.3 What can be reported


Reportable behaviors, acts, or omissions that harm public interest or the integrity of public administration or private entities include:

a) Violation of national legal provisions:

- Administrative, accounting, civil, or criminal offenses
- Unlawful acts relevant to Legislative Decree 8 June 2001, n. 231 (predicate offenses, for example: Undue receipt of contributions, fraud against the State, a public entity, or the European Union for obtaining public contributions, computer fraud against the State or a public entity, and fraud in public supplies), or violations of the organizational and management models provided therein.

b) Violation of European legal provisions:

- Offenses falling within the scope of Union acts related to sectors such as public procurement; services, products, and financial markets; prevention of money laundering and terrorist financing;

| | | |
|--|---------------------------------|--------------------|
|  | <p>Procedure Whistleblowing</p> | <p>Rev 11.2023</p> |
| | | <p>p. 6</p> |

product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety; public health; consumer protection; protection of privacy and personal data; and security of networks and information systems.

- Acts or behaviors undermining the purpose of Union acts
- Acts or omissions related to the internal market (for example: violations in competition matters and state aid);
- Acts or behaviors that undermine the purpose or objectives of the provisions within the acts of the Union.

6.4 Object of the reports:

Reports should include information about:

- Conducts aimed at concealing the above-mentioned violations.
- Uncommitted illegal activities that the whistleblower reasonably believes may occur based on concrete and specific elements.
- Well-founded suspicions.
- The reported violations must be typified and affect the entity's interests.

The provisions do not apply to disputes, claims, or requests related to the personal interests of the whistleblower exclusively concerning their individual employment relationships.

6.5 Content of the report

The whistleblower should provide all relevant details to enable appropriate verification and investigations regarding the reported facts. The report should preferably include:


- Personal details of the reporting individual, with a declaration of their role and function (except when anonymous).
- A clear and complete description of the reported facts.
- Circumstances of time and place where the acts occurred (if known).
- Identifying details or other elements (functions, qualifications) allowing the identification of the subject committing the reported acts (if known).
- Indication of any other individuals who can provide information about the reported facts.
- Indication of any documents confirming the occurrence of the reported facts.
- Any other information supporting the validity of the reported facts.

Anonymous reports, lacking elements to identify the author, will be considered only if adequately detailed and rich in details, revealing facts and situations related to specific contexts (e.g., mentioning specific names or qualifications, specific functions or tasks, proceedings, or specific events).

6.6 How to report

Reporting can be done through the following channels:

- a) Internal reporting channel
- b) External channel (managed by ANAC)
- c) Public disclosure
- d) Complaint

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 7 |

The choice of the reporting channel is no longer at the discretion of the whistleblower. Internal reporting is favored, and external reporting is possible only under specific conditions.

a) Internal Reporting Channel

The internal reporting channels, to be considered adequate, must be suitable to ensure the confidentiality of the whistleblower's identity and those involved (reported, facilitator, any other third parties), the content of the report, and the related documentation. Regarding the specific tools for activating the internal reporting channel, Article 4 of the Decree provides that reports can be made in various ways:

- in written form: analog or through electronic means;
- orally, through dedicated telephone lines or vocal messaging systems, and, upon the whistleblower's request, through a direct meeting with the reporting manager, to be scheduled within a reasonable time.

In this regard, also considering the ANAC guidelines, it is clarified that the choice of the reporting method, whether written or oral, is up to the whistleblower. For the company, however, it is mandatory to provide both written - analog and/or electronic - and oral channels, making both available to the whistleblower. The alternative concerns only the written form: the company may decide whether to use the online platform or opt for postal mail (for example, by resorting to registered letters).

Regarding postal mail (or the so-called analog method), ANAC, in its guidelines, suggests providing that the report be placed in two sealed envelopes, including, in the first one, the identifying data of the whistleblower, along with an identity document; in the second one, the subject of the report; both envelopes must then be placed in a third envelope with the wording "reserved for the reporting manager" written on the outside. The choice between the online platform and the analog/paper method is an assessment left to the individual company.


b) External Channel (Managed by ANAC)

ANAC is the competent authority for external reports, even in the private sector. Reporting to ANAC is allowed **only** under the following conditions:

- The internal reporting channel is not provided, not active, or not in compliance within the work context.
- The whistleblower has previously made an internal and external report, and no response has been received within the specified timelines regarding measures taken.
- The whistleblower has reasonable grounds to believe that an internal report would not be effectively addressed, or the report may risk retaliation.
- The whistleblower has reasonable grounds to believe that the violation may pose an imminent or evident danger to public interest.

c) Public Disclosure

To publicly disclose means to make information about violations publicly available through the press, electronic media, or any means of dissemination capable of reaching a large number of people.

| | | |
|--|---------------------------------|--------------------|
|  | <p>Procedure Whistleblowing</p> | <p>Rev 11.2023</p> |
| | | <p>p. 8</p> |

The whistleblower who makes a public disclosure is **entitled** to the protection provided by this procedure and the current legislation (Legislative Decree 24/2023) **if**, at the time of public disclosure, **one of the following conditions** is met:

- the whistleblower has previously made an internal and external report or has directly made an external report, and no response has been given within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to public interest;
- the whistleblower has reasonable grounds to believe that the external report may pose the risk of retaliation or may not have an effective follow-up due to specific circumstances in the concrete case, such as situations where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with the author of the violation or involved in the violation itself.

d) Complaint

The whistleblower can directly file a complaint with the competent judicial or accounting authority under current legislation if deemed necessary or urgent.

6.7 Protection of the Whistleblower

The legislation on whistleblowing protects the good faith of the whistleblower at the time of reporting. The person reporting benefits from legal protections only if, at the time of reporting, they had reasonable grounds to believe that the reported information, publicly disclosed or reported, was true.

a) Confidentiality Protection

Reports cannot be used beyond what is necessary to appropriately address them. The identity of the whistleblower cannot be disclosed to individuals other than those competent to receive or address the reports. The ban on revealing the whistleblower's identity extends to all elements of the report, directly or indirectly allowing identification.


Identity protection is also ensured during criminal, accounting, and disciplinary proceedings. The identity of involved persons mentioned in the report remains confidential until the conclusion of proceedings initiated based on the report, respecting the same guarantees provided to the whistleblower.

Applicable national or European Union provisions on professional secrecy, medical confidentiality, and the confidentiality of judicial deliberations remain in force.

During internal reporting procedures, involved individuals can be heard or, upon their request, heard through written proceedings by acquiring written observations and documents.

All reports are managed in compliance with current privacy regulations (Reg. EU 679/2016)⁴.

⁴ In compliance with Articles 12 and 12 of Legislative Decree 24/2023, to which reference is made.

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 9 |

b) Anonymous Reports

The present reporting system allows the whistleblower to make anonymous reports, with the possibility, in any case, of revealing their identity to the supervisory body in a later stage of the investigation. In cases of anonymous reports, the whistleblower may not receive acknowledgment of receipt within 7 days, may not receive a response within three months, and may not be contacted for additional information by the supervisory authority. However, the supervisory authority will conduct the necessary investigative inspection for anonymous reports.

c) Protection from Retaliation

Every form of retaliation, even if only attempted or threatened, is prohibited. The reasons that led the person to report, denounce, or publicly disclose are irrelevant for the purpose of their protection.

In general, retaliation is understood as: "any behavior, act, or omission, even if only attempted or threatened, carried out due to the report, denunciation to the judicial or accounting authority, or public disclosure and that causes or can cause unjust damage to the reporting person or the person who lodged the complaint, directly or indirectly."


Specific forms of retaliation may include:

- Dismissal, suspension, or equivalent measures;
- Demotion or failure to promote;
- Change of duties, workplace relocation, salary reduction, modification of working hours;
- Suspension of training or any restriction of access to it;
- Negative commendations or references;
- Implementation of disciplinary measures or other sanctions, including financial ones;
- Coercion, intimidation, harassment, or ostracism;
- Discrimination or unfavorable treatment;
- Failure to convert a fixed-term employment contract into a permanent one, where the worker had a legitimate expectation of such conversion;
- Non-renewal or early termination of a fixed-term employment contract;
- Damages, including damage to the person's reputation, especially on social media, or economic or financial prejudices, including the loss of economic opportunities and income;
- Inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future;
- Early termination or cancellation of a supply contract for goods or services;
- Cancellation of a license or permit;
- Request for psychiatric or medical examinations.

Entities and individuals can communicate to the ANAC the retaliations they believe they have suffered. The ANAC publishes the reporting procedures on its institutional website.

Protective measures also apply to:

- The facilitator (a natural person who assists the whistleblower in the reporting process, operating within the same work context, and whose assistance must remain confidential);

| | | |
|--|--------------------------|-------------|
|  | Procedure Whistleblowing | Rev 11.2023 |
| | | p. 10 |

- Persons in the same work context as the reporting person, the person who lodged a complaint, or the person who made a public disclosure, who are connected to them by a stable emotional or familial relationship up to the fourth degree;
- Colleagues of the reporting person or the person who lodged a complaint or made a public disclosure, working in the same work context, who have a habitual and current relationship with that person;
- Entities owned by the reporting person or for which the same individuals work, as well as entities operating in the same work context as the aforementioned individuals.

d) Loss of Protections

If the whistleblower is found criminally liable for defamation or false accusation or, in the case of intentional or grossly negligent acts, is found civilly liable for the same reason, protection is not guaranteed, and the whistleblower may face disciplinary sanctions.

7 METHODS AND RECIPIENTS OF THE REPORT

The company provides its employees, collaborators, and third parties with specific channels to facilitate reporting in the most convenient ways. The reporting procedures are published on the company's website in the Compliance section. Reports should be addressed to the designated person, who may, in managing the report, involve their collaborators and individuals bound by the same confidentiality and privacy regulations.

The reporting can be submitted through the following methods:

a) Written Analog Form:


Written reports, even anonymously, in a sealed envelope sent to the attention of Dr. Stefano Puccetti, at the company's address Iureconsulting s.r.l. via Strada Scaglia Est, 31/A, 41126 MO, indicating "PERSONAL AND CONFIDENTIAL." It is recommended, to ensure the best confidentiality in data management, to use the indicated sending method or by using three sealed envelopes containing:

- Envelope 1 (one): Identifying data of the reporter, along with an identity document;
- Envelope 2 (two): Object of the report;
- Envelope 3 (three): The other two envelopes;

Envelope 3 (three) should be marked "reserved for the reporting manager" on the outside.

b1) Oral Form (direct meeting upon the reporter's request):

Personal contact with the reporting manager to schedule an appointment in person. The manager can be contacted for this purpose at the following contacts: stefano.puccetti@consulenteremark.it or at +39 3914130887;

| | | |
|--|---------------------------------|--------------------|
|  | <p>Procedure Whistleblowing</p> | <p>Rev 11.2023</p> |
| | | <p>p. 11</p> |

b2) Oral Form (dedicated phone line):

Calling the number +39 0592914890 and leaving a recorded message after listening to and accepting the information on operational procedures and privacy aspects.

8 ACTIVITIES TO VERIFY THE VALIDITY OF THE REPORT

The management and verification of the circumstances represented in the report are entrusted to the designated person legitimately appointed and tasked with handling reports. The person may seek support and collaboration from the competent company structures and, if necessary, external control bodies.

If, following the verification, the report is found to be valid, the person responsible for managing the report may, depending on the nature of the violation, proceed to:

- Submit a report to the competent judicial authority;
- Communicate the outcome of the investigation to the Board of Directors and the Board of Statutory Auditors for the exercise of disciplinary action against the perpetrator of the established violation;

9 INFORMATION OBLIGATIONS

Information about this procedure has been provided through all company channels, and all information obligations under Article 4 of Legislative Decree 24/2023⁵ have been fulfilled;

10 PROCESSING OF PERSONAL DATA

Every processing of personal data, including communication between the competent authorities as provided for in the Decree, is carried out in accordance with Regulation (EU) 2016/679, Legislative Decree 30 June 2003, n.196, and Legislative Decree 18 May 2018, n.51. Every data communication is made in accordance with Regulation (EU) 2018/1725.

*"The processing of personal data related to the receipt and management of reports is carried out by the subjects referred to in Article 4, acting as data controllers, in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree No. 51 of 2018, providing appropriate information to the reporters and individuals involved in accordance with Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree No. 51 of 2018, as well as adopting appropriate measures to protect the rights and freedoms of the data subjects."*⁶

⁵ Where present, information has been provided to the representative bodies and trade unions referred to in Article 51 of Legislative Decree No. 81 of 2015 (in compliance with Article 4 of Legislative Decree 24/2023);

⁶ In accordance with Article 13 of Legislative Decree 24/2023.