



Procedure Whistleblowing

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1. GENERAL CONDITIONS

Preface

Whistleblowing (literally the act of blowing the whistle, i.e. reporting) is an Anglo-Saxon-derived tool through which employees of a public or private organisation report to specific individuals or bodies an episode of corruption, a crime, an offence or any irregular conduct committed by others in the organisation.

The purpose of the *Whistleblowing* institute is to enable organisations to address the reported problem as soon as possible, by disclosing situations of harm, or even only of risk, thus contributing to the prevention and combating of any wrongdoing.

On 29 December 2017, Law 179/2017 came into force, containing "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship".

The aforementioned Law aims to incentivise the collaboration of workers in order to encourage the emergence of irregularities and corrupt or otherwise illegal phenomena within public and private entities, including with the provision of systems that allow workers to safely report censurable situations of which they become aware.

On 15 March 2023, Legislative Decree no. 24/2023 came into force, transposing EU Directive no. 1937/2019 (the so-called "*Whistleblowing* Directive").

The Decree, by broadening the objective scope (the offences and violations that can be reported) and subjective scope (those who are legitimately entitled to make the report, the so-called whistleblowers), aims to strike at any unlawful conduct, ensuring the good performance of the public or private entity.

It brings together in a single regulatory text the entire discipline of whistleblowing channels and the protections afforded to *whistleblowers* in both the public and private sectors. The result is an organic and uniform discipline aimed at greater protection of the *whistleblower*.

Purpose of this procedure

The purpose of this document is to establish general and clear principles to govern the process of receiving, analysing and processing whistleblowings in order to encourage their use and development within the company to create a correct, corruption-free environment that complies with current regulations.

This procedure is also aimed at eliminating any type of negative consequence for anyone who has made a well-founded and circumstantiated report in good faith, and at ensuring the confidentiality of the reporter's identity.

This document represents the mandatory procedure to be followed when a report is made within the Company.

The adoption of an internal procedure for handling reports, in addition to responding to a regulatory requirement, is an expression of a precise will and a serious commitment on the part of the Company to promote a culture of prevention of corruption and transparency, as well as illegal conduct

showing openness to whistleblowing by employees and all other persons considered eligible by the relevant legislation to make a report.

Colosio S.r.l. actively promotes *Whistleblowing* and encourages the entire organisation to report any possible risk situation.

Recipients of the procedure

The addressees of this procedure are:

- all employees;
- collaborators (including freelancers and consultants);
- volunteers and trainees (including unpaid ones);
- shareholders and persons with functions of administration, management, control, supervision or representation, even if they perform such functions on a de facto basis.

1. PROCEDURE DESCRIPTION

Subject of the report

There is no exhaustive list of crimes or irregularities that can constitute the subject of whistleblowing. Relevant reports include those concerning behaviors, risks, crimes, or irregularities, whether committed or attempted, to the detriment of the Company or public interest

In particular, the report may concern actions or omissions, committed or attempted: illeciti amministrativi, contabili, civili o penali;

- Violations related to the following sectors: public procurement; services, products, and financial markets; prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiological protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems.
- acts or omissions detrimental to the financial interests of the Union
- acts or omissions affecting the internal market including State aid rules.

Content of the alert

The whistleblowing must have precise, circumstantiated and sufficiently substantiated content, which must be based on precise and concordant elements.

The *whistleblower*, i.e. the person making the report, has a duty to indicate the evidence that led him/her to make the report.

The *whistleblower* must provide all useful elements to enable the competent offices to carry out the due and appropriate checks and verifications to confirm the validity of the facts reported.

A. To this end, the report should preferably contain the following elements

- a) generalities of the person making the report, with an indication of the position or function held within the company;
- b) a clear and complete description of the facts being reported;
- c) if known, the circumstances of time and place in which they were committed;
- d) if known, the personal details or other elements (such as job title and the department in which the activity is carried out) enabling identification of the person(s) who has/have carried out the reported facts;
- e) an indication of any other persons who may report on the facts reported;
- f) an indication of any documents that may confirm the substantiation of these facts;
- g) any other information that may provide useful evidence as to the existence of the facts reported.

➤ **What to do with anonymous reports?**

Anonymous reports, meaning those lacking elements allowing the identification of their author, even if delivered through the methods outlined in this document, will not be considered within the procedures aimed at protecting the employee or other individuals reporting misconduct. Instead, they will be treated like other anonymous reports and considered for further investigation only if they concern particularly serious matters and are sufficiently detailed and specific in content.

The requirement for the truthfulness of the reported facts or situations remains in place to protect the accused.

Whistleblowing does not concern personal grievances of the whistleblower, nor claims or requests falling within the scope of the contractual employment relationship.

The report must be made in good faith and should not contain insulting language or personal offenses, nor moral judgments aimed at offending or harming the honor and/or professional/personal dignity of the person to whom the reported facts are attributed.

In particular, it is prohibited to:

- Use insulting language.
- Submit reports solely concerning aspects of private life, without any direct or indirect connection to the business activities of the reported individual.

Sending the Report

Reports concerning corrupt conduct, illegal activities, or violations of the Model 231 and the Code of Ethics can be addressed to: the Committee through the Whistlelink platform at the following link: <https://colosiopresse.whistlelink.com/>;

- a) to the National Anti-Corruption Authority (ANAC) at the following link: <https://servizi.anticorruzione.it/segnalazioni/#/>;

The report can also be submitted through the following methods:

- a) By postal service or internal mail: In this case, to ensure confidentiality, the report must be placed in a sealed envelope marked "confidential/personal" addressed to the Committee.

- b) Verbally, through a statement provided and recorded in minutes by one of the authorized recipients (Committee).

The identity of the reporter will only be known to the Committee, which will guarantee its confidentiality, except in cases where it is not enforceable by law.

N.B: it is essential that the reporter, who sends the report via the software, saves the codes that the system will present to him/her once the report has been sent.

There will be two codes:

- **the case number**
- **the verification code**

This is because they will be needed to be able to re-access the report and interact with the Committee.

Receipt of the report

Once the report has been received:

- the Committee carries out a preliminary analysis in order to verify the presence of useful data and information to allow an initial assessment of the merits and relevance of the report;
- the Committee examines the report and conducts a summary investigation in order to verify its validity and gather further evidence.

Activities to verify the merits of the report

The Committee is entrusted with the management and verification of the merits of the circumstances set out in the report, in accordance with the principles of impartiality and confidentiality, and carries out any activity it deems appropriate, including the personal hearing of the whistleblower and of any other persons who may report on the facts reported.

To this end, the Committee may avail itself of the support and cooperation of the competent organisational structures of the Company and, if necessary, of external control bodies.

If, at the outcome of the verification, the report proves to be well-founded, the Committee, depending on the nature of the violation, may:

- a) Communicate the outcome of the investigation to the Board of Directors so that appropriate measures can be adopted in relation to the received report.
- b) In appropriate cases, file a complaint with the competent Judicial Authority.

The entity responsible for managing the report correctly, the Committee, will:

- Provide the whistleblower with a specific acknowledgment of receipt within 7 (seven) days from the date of receipt;
 - Maintain communication with the whistleblower and request any necessary additional information if needed;
 - Diligently follow up on the report;
1. Provide feedback on the report within 3 months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months from the expiration of the seven-day deadline from the submission of the report.

2. PROTECTION OF THE WHISTLEBLOWER

Article 12 of Legislative Decree 24/2023 establishes a general obligation of confidentiality on the part of the manager of the report regarding the identity of the whistleblower and any information from which the identity can be inferred. It is provided that these data cannot be disclosed without the explicit consent of the whistleblower. Therefore, except in cases where liability for defamation and slander is applicable under the provisions of the penal code, where anonymity is not opposable by law (e.g., criminal, tax, or administrative investigations, inspections by supervisory bodies), the whistleblower's identity is protected in all subsequent contexts after the report.

Therefore, subject to the exceptions mentioned above, the identity of the whistleblower cannot be disclosed without their explicit consent. All those who receive or are involved in managing the report are required to protect the confidentiality of this information.

Violation of the confidentiality obligation constitutes grounds for disciplinary liability, without prejudice to further forms of liability provided by Italian law.

➤ Protection from document access

Furthermore, the whistleblower's report is exempt from the right of access provided by articles 22 and following of Law 241/1990 and subsequent amendments and from the right of civic access provided by article 5 of Legislative Decree 33/2013.

Therefore, the document cannot be subject to viewing or copying by requesters, as it falls within the scope of the exclusions provided in article 24, paragraph 1, letter a), of Law no. 241/90 and subsequent amendments.

➤ Protection against retaliation and discrimination

In accordance with Article 17 of Legislative Decree 24/2023, no form of retaliation or discriminatory measure, whether direct or indirect, affecting the working conditions for reasons directly or indirectly related to the report, is allowed or tolerated against the individual making a report. Discriminatory measures include unjustified disciplinary actions, workplace harassment, and any other form of retaliation that results in intolerable working conditions. If an individual believes they have been subjected to discrimination for making a report of wrongdoing, they must provide detailed information about the discrimination to the Committee, which will assess the presence of elements and report the discrimination hypothesis.

According to Article 19 of Legislative Decree 24/2023, another entity responsible for receiving reports of discrimination is the National Anti-Corruption Authority (ANAC). In the event of retaliation occurring within the work environment of a public sector entity, the ANAC immediately informs the Department of Public Administration within the Presidency of the Council of Ministers and any guarantee or disciplinary bodies, for the measures within their competence.

In case of retaliation occurring within the work environment of a private sector entity, the National Anti-Corruption Authority (ANAC) informs the National Labor Inspectorate for the measures within its competence.

3. WHISTLEBLOWER'S RESPONSIBILITIES

This procedure does not affect the criminal and disciplinary liability of the whistleblower in the event of false or defamatory reporting. Furthermore, any abuse of this procedure, such as clearly opportunistic reports and/or reports made solely for the purpose of harming the reported individual or other parties, as well as any other instances of improper use or intentional exploitation of this procedure, are sources of disciplinary liability and liability in other competent fora.

4. ARCHIVING AND DOCUMENTATION STORAGE

In order to ensure the management and traceability of reports and related activities, the Committee is responsible for preparing and updating all information regarding the reports and ensures the archiving of all related supporting documentation for a period of 5 years from the date of the final outcome of the reporting procedure.

This archive will be kept and organized exclusively by the Committee.