

	Procedure for handling internal reports of infringements of national and European legal provisions that harm the public interest or the integrity of the society -Whistleblowing-	Rev.00 dated 16/12/2023
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Procedure for handling internal reports of infringements of national and European legal provisions that harm the public interest or the integrity of the society ex D. Lgs. 24/2023

-Whistleblowing

Rev.	Date	Reason	Verification	Approval
0	16/12/2023	Prima emissione		

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1. Regulatory Environment

The D. Lgs. March 10, 2023, n. 24 transposes into our legal system the Directive (EU) 2019/1937, concerning the protection of people who report violations of national or community regulations, c.d. Whistleblowing Directive, extending the application of this institute not only to the public sector but also to private companies.

The D. Lgs. March 10, 2023, n.24, implementing the directive (EU) 2019/1937 of the European Parliament and the Council, of 23 October 2019 on the protection of people reporting infringements of Union law and laying down provisions concerning the protection of people reporting infringements of national legal provisions (OJ No. 63 of 15 March 2023), has significantly extended the scope of application of the rules on reporting and regulates the protection of people who report violations of national or community legal provisions that they have come to know in a working context public or private.

In particular, the Decree identifies and regulates the reporting entities, the subject of the reports of violations, the channels to be established, the requirements and safeguards that institutions are required to implement and guarantee, also defining the criteria and timing for adjustment.

Since the management of alerts involves the collection and processing of personal data, the Company or the Entity in adapting to the new decree must also take into account the application of the legislation on the protection of personal data (Regulation 2016/679 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data and the free movement of such data).

The F.A.M. srl (hereinafter also the "Company"), also in light of the new Guidelines on the protection of people reporting violations of Union law and the protection of people reporting violations of national regulatory provisions issued by ANAC with Resolution No. 311 of 12 July 2023 has drew up this Protocol for the "Reports of unlawful conduct - Whistleblowing".

2. Definitions

- a) **"Violations"**: behaviors, acts, or omissions that harm the public interest or the integrity of the public administration or the private entity, of which the whistleblower has become aware within their work context;
- b) **"Information on violations"**: information, including well-founded suspicions, regarding violations that have been committed or that, based on concrete elements, could be committed

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within the organization with which the whistleblower, or the person filing a report with the judicial or accounting authority, has a legal relationship pursuant to Legislative Decree No. 24/2023, Article 3, paragraphs 1 or 2, as well as elements relating to conduct intended to conceal such violations;

c) **"Report" or "to report"**: a communication containing information on violations made by the whistleblower through one of the designated reporting channels (internal or external);

d) **"Internal report"**: a written or oral communication of information on violations submitted through the internal reporting channel; **"Segnalazione esterna"**: comunicazione, scritta od orale, delle informazioni sulle violazioni, presentata tramite il canale di segnalazione esterno;

e) **"External report"**: a written or oral communication of information on violations submitted through the external reporting channel;

f) **"Public disclosure" or "to publicly disclose"**: making information on violations publicly available through the press, electronic means, or any other dissemination tools capable of reaching a wide audience;

g) **"Whistleblower"**: a natural person who reports or publicly discloses information on violations acquired within their work context;

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

i) **"Work context"**: present or past work-related or professional activities carried out within the scope of the relationships referred to in Legislative Decree No. 24/2023, Article 3, paragraphs 3 or 4, through which, regardless of the nature of such activities, a person acquires information on violations and within which they may be at risk of retaliation for reporting, publicly disclosing, or filing a report with the judicial or accounting authority;

j) **"Involved person"**: a natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or as someone otherwise implicated in the reported or publicly disclosed violation;

k) **"Retaliation"**: any behavior, act, or omission, including attempts or threats, carried out in response to the report, the filing of a report with the judicial or accounting authority, or the public disclosure, which causes or may cause the whistleblower or the person who filed the report to suffer, directly or indirectly, an unjust harm, meaning an unjustified damage;

l) **"Follow-up"**: action taken by the person responsible for managing the reporting channel to assess the validity of the reported facts, the outcome of the investigations, and any measures adopted;

m) **"Feedback"**: communication to the whistleblower regarding the follow-up given or intended to be given to the report;

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n) **"Report Manager"**: an external corporate function identified by the administrative body as the recipient and handler of whistleblowing reports and responsible for managing the internal reporting channels.

3. Purpose and scope of application

This procedure governs the process through which reports of unlawful and/or irregular conduct occurring within the Company's work environment may be submitted.

Its purpose is to provide clear and precise instructions to the whistleblower regarding the subject matter, content, recipients, methods, and channels for submitting the report, as well as the protection measures available to them under the legal system, in order to encourage the reporting of all types of misconduct and promote their disclosure.

In compliance with applicable legislation, the Company has established internal reporting channels suitable for receiving, analyzing, and handling reports, while ensuring the confidentiality of the whistleblower's identity. The whistleblower is also guaranteed protection from retaliation and/or discriminatory or penalizing treatment.

This procedure also provides guidance on how to access, where the conditions established by law are met, the external reporting channel set up by ANAC, and outlines the conditions required to proceed with a public disclosure.

This procedure doesn't apply:

- to complaints, claims, or requests related to a personal interest of the whistleblower or of the person who filed a report with the judicial or accounting authority, which concern exclusively their individual employment relationships, or their working or public employment relationships with hierarchically superior figures;
- to reports of violations that are already subject to mandatory regulation under European Union acts or national acts listed in Part II of the Annex to Legislative Decree No. 24/2023, or under national acts implementing the European Union acts listed in Part II of the Annex to Directive (EU) 2019/1937;
- to reports concerning violations related to national security, as well as contracts relating to national defense or security, unless such matters fall within the relevant derived law of the European Union.

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4. Recipients

This procedure applies to all individuals who report, file complaints with the judicial or accounting authorities, or publicly disclose information about violations they have become aware of in the context of their work environment, and in particular to:

- employees, subordinate workers, self-employed workers, as well as individuals who have a collaboration relationship with the Company or who operate on behalf of or in favor of the Company, including through third parties;
- freelancers and consultants;
- volunteers and interns, whether paid or unpaid;
- any shareholders and individuals performing administration, management, control, supervisory, or representative functions, even if such functions are exercised de facto. (hereinafter referred to as “Recipients”)

The protections provided to whistleblowers also apply in the following cases:

- when the legal relationship has not yet begun, if the information about the violations was acquired during the selection process or other pre-contractual phases;
- during the probationary period;
- after the termination of the legal relationship, if the information about the violations was acquired during the course of that relationship.

5. Reports

This procedure, in accordance with current legislation, provides for various reporting channels:

- internal reporting channels;
- an external reporting channel, managed by ANAC (the National Anti-Corruption Authority);
- public disclosure.

As a priority, the whistleblower must use the internal channels and, under certain conditions specified in this procedure, may submit an external report or make a public disclosure. It is understood that the whistleblower may always file a complaint with the judicial or accounting authorities.

5.1 Purpose and Object of the Report

The purpose of the report is to bring to the Company’s attention any behaviors, acts or omissions that **harm the public interest or the integrity of the Company itself**.

Therefore, as will be explained later, the report is **not admissible** if it stems **from a mere personal grievance** or individual motives.

In particular, reports may **concern violations consisting of administrative, accounting, civil, or criminal offenses** that can be traced back to:

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- unlawful conduct relating to administrative offenses, environmental protection, and workplace safety;
- unlawful conduct and violations falling within the scope of European Union or national legislation in the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and the security of networks and information systems;
- acts or omissions that harm the financial interests of the European Union;
- acts or omissions relating to the internal market.

It is therefore very difficult to provide a complete and exhaustive list of behaviors, crimes, or irregularities. By way of example only, the reporting of unlawful conduct may concern actions or omissions:

- that could constitute criminal offenses (e.g., embezzlement, corruption, extortion, abuse of office, fraud in public procurement, scam, theft, threats);
- that represent violations of codes of conduct and internal company procedures;
- that involve abuse of role or corporate function in order to gain private benefits.

In any case, the reported unlawful conduct must relate to situations that the reporting person **has directly become aware of by virtue of their employment** relationship, including what has been learned during and/or as a result of the performance of work duties, even if discovered accidentally.

The following are excluded and, therefore, CANNOT be subject to a report:

- Complaints, grievances, or requests **related to a personal interest of the reporting party** that concern only their individual employment relationship or matters relating to their relationship with hierarchical superiors (for example, reports regarding labor disputes, pre-litigation phases, discrimination between colleagues, or interpersonal conflicts between the reporting person and another employee or superior are excluded);
- Information clearly lacking any foundation, information that is already entirely in the public domain, or information obtained solely through rumors or unreliable hearsay (i.e., "**corridor gossip**") does not qualify as reportable or denounceable violations;
- Reports regarding matters of **national defense and security**;
- Reports relating to violations in certain **specialized sectors**, for which specific reporting regulations still apply (e.g., anti-money laundering and counter-terrorism).

In any case, those who become aware of the above-mentioned unlawful conduct **are required to promptly initiate the reporting procedure**, providing details of the facts, events, and circumstances they believe have led to such conduct.

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5.2. Contents of the report

The report must be sufficiently documented and detailed so as to provide all elements useful for conducting an investigation aimed at verifying the validity of the reported facts.

The report should include the following elements (where known):

- a complete and detailed description of the fact and/or conduct, including omissions, and how it came to the attention of the reporting party;
- the date and location where the fact and/or conduct, including omissions, occurred;
- the identity, role, or other details that may help identify the individual(s) responsible for the reported fact and/or conduct;
- the identity, role, or other details of any individuals who may be able to provide information about the reported fact and/or conduct;
- any other relevant information and/or documents, regardless of format or medium, that may help verify the validity of the reported facts.

In addition, it is advisable to specify in the report whether:

- the reported facts were personally witnessed by the reporting individual or were relayed by third parties;
- the reported facts have already been brought to the attention of other company functions;
- the reported facts have been submitted to public authorities or law enforcement officials.

The report must be not only complete and exhaustive, but also timely, in order to ensure a more efficient investigation process and the adoption of any necessary preventive and corrective measures.

It is important to note that the Report Manager is bound by confidentiality obligations, the violation of which may result in both criminal and civil liability. Therefore, the reporting person may provide any information deemed useful for the investigation without fear of retaliation.

It is also emphasized that anonymous reports—those lacking elements that allow the identification of the reporting party—submitted in accordance with this procedure, and sufficiently detailed and supported by adequate evidence to enable a proper investigation, shall be treated the same as ordinary reports and will be duly considered.

5.3. Internal signaling channels and their functioning

The Company provides recipients with an internal reporting channel designed to ensure the confidentiality of the identity of the whistleblower, the facilitator, the person involved, or any individuals mentioned in the report, as well as the content of the report and any related documentation.

As previously mentioned, the management of reports is entrusted to the Report Manager, an external function with staff specifically trained for this purpose. This choice guarantees both the confidentiality and the independence of judgment of the function.

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Any reports mistakenly submitted to a person other than the Report Manager must be forwarded to the latter within 7 days from the date of receipt, with simultaneous notification to the whistleblower about the forwarding.

Reports may be submitted via the following channel:

- **Digital platform** (Globaleaks software) implemented by the Company, accessible through the Company website at <https://segnalazioni.fonderiafam.com>, specifically enabled and hosted on a dedicated Virtual Server.

Upon submission, the whistleblower receives a 16-digit code, which allows them to monitor the status of their report at any time and to interact with the Report Manager via the integrated messaging tool.

The platform includes a questionnaire to guide the whistleblower in drafting the report.

If the whistleblower chooses to provide identifying details and/or contact information (such as email, phone number, etc.), the data encryption system integrated into the platform ensures complete anonymization.

The software will also automatically notify the whistleblower of the receipt and progress of their report.

Note: At the time of submission, the platform will issue a 16-digit CODE, which will be the only means to access the platform again and monitor the status of the submitted report.

This CODE must be carefully noted and securely stored by the whistleblower, as lost codes cannot be recovered and access to the report will no longer be possible.

5.4. Investigation activities on the validity of the internal report

In order to ensure efficient and timely management of the report, the Report Manager carries out the following activities through the Platform:

- Issues an acknowledgment of receipt to the reporting person;
- Maintains communication with the reporting person;
- Properly follows up on the reports received;
- Provides feedback to the reporting person.

More specifically, once the report has been received via the aforementioned channel, the Report Manager notifies the reporting person of the receipt of the report within 7 days from the date of acquisition.

The Report Manager then assesses whether the report meets the essential requirements to determine its admissibility.

A report is considered inadmissible and is filed by the Report Manager for the following reasons:

a) Clearly unfounded due to the absence of factual elements referring to the types of violations defined by law, as indicated in paragraph 5.1 above;

b) Clearly lacking the legal prerequisites for submitting a report, particularly with reference to the individuals who are eligible to submit reports, as indicated in paragraph 4 above;

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c) The report has a generic content that makes it impossible to understand the facts, or it is accompanied by inappropriate or irrelevant documentation, preventing the comprehension of the report's content;

d) Submission of documentation only, without reporting any unlawful conduct.

If the report is not sufficiently detailed, if the information provided is inadequate to carry out an investigation, or if it is not suitable to identify potential violations, the Report Manager may request additional elements from the reporting person, using the contact details provided by them.

The reporting person must send the requested supplementary information within 30 days. If no response is received within this time frame, the report will be archived due to the impossibility of proceeding or its lack of merit. In any case, appropriate feedback will be provided, and the reason for the archiving will be communicated to the reporting person.

If the whistleblowing report is deemed admissible, an investigation will begin. The verification activity regarding the validity of the reported content is entrusted to the Report Manager, who must promptly initiate a thorough investigation, adhering to principles of impartiality, fairness, and confidentiality toward the parties involved.

During the investigation, the Report Manager may carry out any activities deemed necessary or appropriate, including hearings with the reporting person, the individual allegedly involved in the violation, and any other parties who might provide useful information. Additional details may also be requested from the reporting person.

Should it be necessary to obtain a specialist opinion, the Report Manager will agree in advance with the company on the procedures for requesting it, while maintaining the confidentiality of the report.

At the conclusion of the verification—within 3 months from the date the acknowledgment of receipt was issued—the Report Manager will provide feedback and prepare a summary report outlining the results of the investigation.

If the report is found to be valid, the Report Manager, depending on the nature of the violation, will:

a) Urge the company to file a report with the competent judicial authority where required by law;

b) Communicate the investigation findings to the head of the function/area to which the violator belongs, so that appropriate managerial measures can be adopted, including, where applicable, disciplinary action;

c) Propose to the company management and competent departments any additional measures or actions deemed necessary in the specific case, such as the application of the sanctioning system;

d) Propose modifications to organizational procedures to prevent further violations, and where necessary, suggest updates to the 231 Model, informing the Supervisory Body if the matter falls within its competence;

e) Request that the company management apply the protections provided by law to the reporting person or those involved during the investigation phase.

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Conversely, if the report is found to be unfounded following the investigation, the Report Manager will proceed with its archiving.

5.5. Archiving of documentation relating to internal reports

The responsibility for managing the archive of reports and the related documentation lies with the Report Manager, who handles it through the database of the IT software or through a dedicated electronic and paper archive.

Reports and the related documentation are retained only for as long as strictly necessary and, in any case, for no longer than 5 years from the date on which the final outcome of the reporting procedure is communicated.

Reports received orally during a meeting with the reporting person are transcribed in writing, verified, and signed by the reporting person, and are subject to the same retention period.

5.6. External reports

The National Anti-Corruption Authority (ANAC) has set up an external reporting channel that ensures the confidentiality of the identity of the reporting person, the person involved, and any person mentioned in the report, as well as the confidentiality of the report's content and related documentation.

External reports can be submitted in written form via the digital platform provided by ANAC (<https://whistleblowing.anticorruzione.it>), or orally via telephone lines or messaging systems, as well as by requesting a face-to-face meeting, which must be scheduled within a reasonable timeframe. Any external reports submitted to entities other than ANAC will be forwarded to ANAC within seven days of receipt.

External reports may be submitted using the above-mentioned methods if any of the following conditions are met:

- The internal reporting channel is not operational or does not comply with Article 4 of Legislative Decree No. 24/2023;
- A previous internal report submitted by the whistleblower did not result in any follow-up action;
- The whistleblower has reasonable grounds to believe that an internal report would not be effectively followed up, or that it might lead to a risk of retaliation;
- The whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

ANAC publishes on its website, in a dedicated, easily identifiable and accessible section, all information relating to:

- The description of protective measures available to whistleblowers;
- ANAC's contact details (telephone number, mailing address, regular and certified email addresses);
- Instructions for using the external and internal reporting channels;
- An explanation of the confidentiality regime applicable to both external and internal reports as provided by Legislative Decree No. 24/2023;
- The ways in which ANAC may request additional information from the whistleblower, the deadlines for

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providing feedback on an external report, and the types of responses ANAC may give to an external report;

- A list of Third Sector organizations that provide support measures to whistleblowers and have entered into agreements with ANAC.

The website of the National Anti-Corruption Authority is accessible at the following address:

<https://www.anticorruzione.it/>.

5.7. Public disclosure

The whistleblower may make a public disclosure—i.e., bring information about violations into the public domain through the press, electronic media, or other means capable of reaching a large number of people when:

- They have previously submitted both an internal and an external report, or directly an external report in accordance with Legislative Decree No. 24/2023, and no response has been provided within the time limits set by the Decree;
- They have reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;
- They have reasonable grounds to believe that an external report may involve a risk of retaliation or may not be effectively followed up due to specific circumstances of the case, such as where evidence could be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or may be involved in the violation itself.

Outside of the above-mentioned conditions, public disclosure cannot be considered lawful.

6. Protection of the whistleblower's confidentiality

The identity of the whistleblower, as well as any other information from which their identity can be directly or indirectly inferred, may not be disclosed without the whistleblower's explicit consent to individuals other than those authorized to receive or follow up on the reports, and who are expressly authorized to process such data in accordance with EU Regulation 2016/679 (Articles 29 and 32) and Legislative Decree 196/2003 (Article 2-quaterdecies).

In the event that the report leads to criminal proceedings, the confidentiality of the whistleblower is protected within the limits established by Article 329 of the Italian Code of Criminal Procedure, which requires the secrecy of preliminary investigation documents until the suspect has the right to be informed, and in any case, no later than the conclusion of the preliminary investigation phase.

If the report results in proceedings before the Court of Auditors, the identity of the whistleblower cannot be disclosed until the conclusion of the investigative phase.

In disciplinary proceedings, the whistleblower's identity may not be disclosed if the disciplinary charge is based on findings that are distinct and separate from the report, even if those findings are a result of it. If

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the charge is based, in whole or in part, on the report and the identity of the whistleblower is essential for the accused to exercise their right of defense, the report may be used in the disciplinary proceeding only if the whistleblower has given explicit consent to the disclosure of their identity. In such cases, the whistleblower will first receive written notice explaining the reasons for the disclosure of their identity.

If the disclosure of the whistleblower's identity is necessary to guarantee the right of defense of the person involved, the whistleblower will be informed in advance through written communication outlining the reasons for disclosing the confidential data.

Confidentiality is also ensured for the person involved in the report and any individuals mentioned in the report until the conclusion of the proceedings initiated as a result of the report. Confidentiality is guaranteed even in the case of oral reports or if reports are received by personnel who are not authorized to handle them.

A breach of the confidentiality obligation constitutes grounds for disciplinary liability according to the disciplinary system adopted by the Company, without prejudice to any other legal liabilities that may apply.

7. No retaliation

The Company guarantees the application of protective measures to the whistleblower in the following cases:

1. At the time of the report, the whistleblower had reasonable grounds to believe that the information provided was true and concerned matters referred to in paragraph 5.1 above;
2. The report was submitted in accordance with the provisions of this procedure.

The motives prompting a person to report, file a complaint, or publicly disclose a violation are irrelevant for the purpose of granting protection.

No form of retaliation, whether direct or indirect, will be tolerated against the whistleblower for reasons directly or indirectly connected to the report.

In particular, Legislative Decree No. 24/2023 provides, by way of example but not limited to, several actions which, if taken in response to a report, constitute retaliation:

- Dismissal, suspension, or equivalent measures;
- Demotion or failure to promote;
- Change of duties, relocation, salary reduction, or change in working hours;
- Suspension from training or any restriction to access it;
- Negative performance evaluations or negative references;
- Disciplinary measures or other sanctions, including financial penalties;

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- Coercion, intimidation, harassment, or ostracism;
- Discrimination or any 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;
- Damage to the person's reputation, especially on social media, or economic/financial harm, including loss of opportunities or income;
- Blacklisting under formal or informal sectoral or industry-wide agreements, making it difficult to find future employment;
- Premature termination or cancellation of a contract for the supply of goods or services;
- Cancellation of a license or permit;
- Requests for psychiatric or medical examinations.

Except in cases where legal action is pursued against the whistleblower due to civil or criminal liability for their statements, the Company will take appropriate action against anyone who engages in, or threatens to engage in, acts of retaliation.

If an employee believes they have been subject to retaliation as a result of submitting a report, they may inform the Report Manager, who will take steps to protect the whistleblower as required by law. Additionally, a whistleblower who believes they have been subjected to retaliatory conduct of any kind due to the report may notify ANAC, which will in turn inform the National Labour Inspectorate for any measures within its remit.

In particular, any retaliatory dismissal of the whistleblower will be considered null and void, and the whistleblower will be entitled to reinstatement in their position in accordance with applicable laws. The same applies to demotions under Article 2103 of the Italian Civil Code and to any other retaliatory actions or measures connected directly or indirectly to the report.

The protective measures established by Legislative Decree No. 24/2023, including the prohibition of retaliation, also apply to:

- Facilitators;
- Individuals working in the same professional context as the whistleblower, the person who filed a report with the judicial or accounting authority, or the person who made a public disclosure, and who are closely linked by emotional ties or are related up to the fourth degree;

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- Colleagues of the whistleblower or the person who submitted a report to the judicial or accounting authority or made a public disclosure, who work in the same professional context and have regular contact with them;
- Entities owned by the whistleblower or the person who filed a report or made a disclosure, or where such individuals work, as well as entities operating in the same professional context.

Please note that, except for specific liability limitations provided by law, protection in cases of retaliation does not apply if the whistleblower is found criminally liable—even by a first-instance ruling—for defamation or slander, or for equivalent offenses committed in connection with the report to a judicial or accounting authority, or civilly liable for willful misconduct or gross negligence. In such cases, the Company will impose disciplinary sanctions on the whistleblower found guilty by a first-instance judgment.

8. Processing of personal data

All processing of personal data is carried out in compliance with the applicable data protection regulations (EU Regulation 2016/679 GDPR, Legislative Decree No. 196/2003, Legislative Decree No. 51/2018). For more information regarding the processing and protection of personal data, please refer to the specific privacy notice published on the Company's website.

The external Whistleblowing Manager will be formally appointed as External Data Processor pursuant to Article 28 of EU Regulation 2016/679.

9. Dissemination and updating

This procedure is distributed to all company personnel. It is published in the dedicated section of the company's website and will be made available to anyone upon request.

The procedure is subject to review and updates by the Company as needed and, in any case, in the event of regulatory changes.