

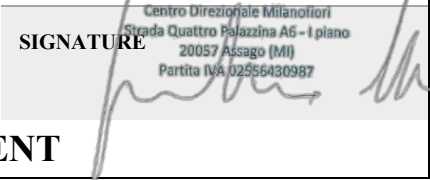


WHISTLEBLOWING MANAGEMENT

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INTEGRATED MANAGEMENT SYSTEM
WHISTLEBLOWING MANAGEMENT

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0	2022/2023	Fourth Edition – Issue of new system updated in accordance with the rules. ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 27001:2013 ISO 20000-1:2018
1	2024	Version 1.1 - changes relating to the functions that manage reports

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1 INTRODUCTION

The Whistleblowing system implemented by INNOVERY is available to all employees and other stakeholders (former employees, applicants, directors, suppliers, sub-suppliers, customers, individually considered the "whistleblower").

Whistleblowers are critical to maintaining an open and transparent society, as they report wrongdoing and irregularities. To ensure that whistleblowers are adequately protected from retaliation, the **EU Whistleblowing Directive 2019/1937 was published on December 16, 2019.**

The deadline for transposition of the EU Whistleblowing Directive expired on December 17, 2021; prior to the arrival of the new Italian law on whistleblowing, the latter was regulated by Law 179 of 2017, **which had introduced the obligation to have reporting channels also for private sector companies with a 231 Organizational Model (an area in which INNOVERY falls).**

With the entry into force of **Legislative Decree 24/2023 on March 31, 2023** for the transposition of **EU Directive 2019/1937**, new regulatory obligations arose to be fulfilled and consisting in the implementation of an internal channel for the management of whistleblowing not only for companies that have adopted **MOG 231** but also for all those that have more than 50 employees.

1.1 Purpose/Objective

This procedure aims to illustrate to a wider audience (no longer only employees but also customers, suppliers, consultants, former employees, etc.) the Whistleblowing management process and the operations to be followed to make reports, also **anonymously**, considering the following new features made by the Decree, which are listed below:

- **Provision of a secure IT channel** for the management of reports that guarantees the confidentiality of the whistleblower's identity and that is designed in compliance with the General Data Protection Regulation (GDPR).
- *Issuance of an appropriate receipt* for the acknowledgement of the report to be sent **within 7 days** of receipt.
- **Sending feedback to the whistleblower within 3 months** from the date of receipt.
- Ability for whistleblowers to access the **ANAC public channel** available to any public or private company.

The purpose of this process is to protect **employees and other interested parties** who report crimes or irregularities of which they have become aware for work reasons and to promote "a social conscience" within the workplace, which encourages the individual to take action to report to the

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authority or even to his/her employer, any wrongdoing of which he/she has become aware in the performance of his/her work duties.

In addition to employees, with the broadening of the scope of provided by the Decree, any **customers, suppliers, consultants, former employees**, etc. must also be protected with the same care used for employees.

The procedure also aims to remove possible factors that may discourage the use of reporting, such as doubts and uncertainties about:

- the procedure to be followed.
- fears of retaliation or discrimination on the part of top management, hierarchical superiors, etc.
- the possible disclosure of office, professional, scientific, or industrial secrets.

In this perspective, the purpose pursued by this procedure is to provide the whistleblower with clear operational indications about the subject, contents, recipients, and methods of transmission of reports, as well as the forms of protection offered in our legal system.

1.2 Scope

This procedure applies to all **employees** (with functions of representation, administration or management of the entity or of one of its organizational units, persons who also exercise *de facto* management and control of the same, persons subject to the direction and supervision of one of the above-mentioned subjects) and **to all persons outside the organization who are in relation or have been in contact with it** (for example Suppliers, Customers, Consultants, Former employees, etc.) who need to report a potential offense not necessarily related to those envisaged for by Mod. 231 (including non-compliance with the principles of the Code of Ethics and Conduct) but to any offense regulated by Italian and European laws.

The reporting, by the afore-mentioned personnel, must in any case be based on good faith or on a reasonable conviction, of circumstantiated reports of illegal conduct, relevant pursuant to this decree and based on precise and consistent facts, or violations of the organizational model and of the Italian and European regulations, of which they have become aware by reason of the functions performed.

All reports received, in the form and manner described below, will be processed by the Supervisory Body (SB) in compliance with the provisions of the law and the Code of Ethics and Conduct, and in the event of conflict of interest, by the Legal function.

Included in the scope of application are Anonymous reports, i.e. without elements allowing the author to be identified, sent in the manner provided for in this document.

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However, reports made with the indication of the personal data of the whistleblower and anonymous ones will be processed only in the presence of clear, circumstantiated, precise and concordant elements.

The requirement of the truthfulness of the reported facts or situations remains unchanged, for the protection of the reported person.

1.3 Applicability to Group companies

This procedure is applicable to all Italian companies of the INNOVERY group.

1.4 Normative references and guidelines

- UNI EN ISO 9000 ed. 2015 - Quality Management System, Fundamentals and vocabulary
- UNI EN ISO 9001 ed. 2015 - Quality Management System, requirements
- UNI EN ISO 9001 ed. 2015 – Point 10.3
- UNI EN ISO 14001 ed. 2015 – Point 10.3
- UNI EN ISO 27001:2013 - Information security management systems
- UNI EN ISO 20000-1:2011 - Management of Information Technology Services
- OECD (Organization for Economic Co-operation) Guidelines
- UNGC (United Nations Global Compact) Principles
- EU Directive 2019/1937 Whistleblowing
- Decree Lgs. 24/2023 (transposition of EU directive)

1.5 Acronyms and definitions

Please refer to document **MGI-03** containing the tables of recurring acronyms and definitions in this Integrated Management System.

2 LIABILITY

It is useful to indicate below the responsibilities of the whistleblowers and that of the bodies appointed by the Management in the managing the Whistleblowing process.

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2.1 Responsibilities of the bodies in charge

The responsibilities of the process are delegated to the Management, which relies on other functions (SB and Legal Function) to manage the WHISTLEBLOWING process, which, with the support of the IT platform, includes the following activities:

- Collect reports also in anonymous form;
- Generate the receipt after the submission of a report;
- Manage contacts with the whistleblower by means of an ID code, also in anonymous form, to request further elements and evidence to support the reported offense;
- Allow the whistleblower to monitor the status of the report;
- Send within 3 months the result of the survey to the whistleblower;
- Manage a DASHBOARD for monitoring reports;
- Ensure the retention and confidentiality of documentation;
- Once the retention periods have expired, anonymize the report for statistical purposes.

The Management will evaluate the approval of requests to take organizational measures and / or imposition of sanctions or disciplinary measures and / or initiation of legal actions.

2.2 Whistleblower liability

Whistleblowers must act in good faith. Misuse of the reporting system may expose its perpetrator to disciplinary sanctions and/or legal action.

On the contrary, using the system in good faith, even if the facts are later found to be inaccurate or do not lead to any proceedings, may not expose the whistleblower to any sanctions.

3 REPORTING METHODS

Legislative Decree 24/2023 provides for different reporting methods for private organizations:

- **Internal reporting** via INNOVERY's whistleblowing platform.
- **External reporting** (by accessing the ANAC website at the following link: <https://whistleblowing.anticorruzione.it/#/>) in cases where:
 - an internal report has already been made and has not been acknowledged;
 - the whistleblower has well-founded reason to believe that, if he/she made an internal report, it would not be effectively followed up or that it could determine the risk of retaliation;

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- has reasonable grounds for believing that the infringement may constitute an imminent or manifest danger to the public interest.
- **Public Disclosure.** The whistleblower may also decide to make the reporting information public in the cases provided for by law.
- **Complaining to the judicial authority.**

4 MEASURES TO PROTECT ALERTS

INNOVERY ensures that whistleblowers acting in good faith are protected from any form of retaliation. INNOVERY will not take any disciplinary or discriminatory action against employees who have made a report, even if the facts reported are not proven.

These protection measures are also guaranteed to relatives and persons who assisted the whistleblower in the reporting process.

4.1 Confidentiality

The body in charge (SB) shall conduct investigations in the strictest confidence. It may use the support of collaborators who will be bound to confidentiality agreements.

Unless consent has been given and except in the cases provided for by law that provide for communication to the judicial authority, the identity of the whistleblower, the persons involved, and the third parties mentioned in the report will be kept confidential. The identity of the persons involved, and the disputed facts will also be kept confidential until the internal investigation concludes with disciplinary and/or legal proceedings, if necessary, or with the rejection of the report as unfounded.

4.2 Anonymous reports

Anonymous reports, not including the whistleblower’s identifying information, are possible. In such cases, the Supervisory Board is required to handle reports only if they contain precise and specific elements as well as supporting evidence that make it possible to follow up on the report.

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5 BODIES RESPONSIBLE FOR RECEIVING REPORTS

Through the Whistleblowing platform, which is INNOVERY's private channel, it is possible to send the internal report to the **Supervisory Board (SB)** and, in the event of a conflict of interest, the system automatically sends the report to the **Legal function**.

The bodies authorized to receive reports shall be fully responsible for ensuring that they are kept strictly confidential.

6 TYPE OF ILLEGAL CONDUCT REPORTED

According to current **Italian** and **European** regulations, different types of misconduct can be reported. It can be a crime, a misdemeanor, a threat, or harm to the common good, a violation or an attempt to conceal a violation, the violation of European Union law, laws or regulations.

The complaint may concern events that have occurred or are very likely to occur. The Reporter may have direct or indirect knowledge of the facts.

As an example, INNOVERY's internal whistleblowing system may concern:

- Conduct involving fraud, corruption, illicit influence trafficking, money laundering;
- Any case of discrimination or moral or sexual harassment;
- Any event that involves a violation of legislation on safety in the workplace, protection, environment and / or quality;
- Any conduct contrary to the Code of Ethics of INNOVERY or to the Organization and Control model or relevant offenses pursuant to Legislative Decree no. 231 of 8 June 2001.
- Any offense with reference to national and European legislation.

7 HOW REPORTS ARE HANDLED

The whistleblower can send his report through the IT platform available by logging in form the **INNOVERY website** and choosing the item at the bottom of the HOME called "**Whistleblowing Management**".

The use of the IT reporting channel is essential to be able to ensure, through the use of IT tools, the confidentiality of the persons and facts being reported. To facilitate the reporter, the platform offers a guided path to support the insertion of basic information.

The whistleblower, when sending the report, automatically receives an ID that will allow him to constantly monitor the report during the investigation period (3 months).

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Even in the case of anonymous reporting, through the ID the Supervisory Board can exchange information with the whistleblower for any requests for inquiries / evidence, while guaranteeing anonymity.

Upon receipt of the report, the Supervisory Board:

- **Within 7 days** sends the whistleblower an acknowledgment **of receipt** of the report;
- Maintains **interlocutions with the whistleblower** and may request from the latter, if necessary, additions and evidence;
- **Conducts investigations** in such a way as to ensure that the information collected, including the identity of the whistleblower, the persons involved and the persons assisting the whistleblower in the reporting process, is treated with the utmost confidentiality and security;
- **Provides feedback to the report within 3 months** from the date of the acknowledgement of receipt of the first report.

8 RETENTION PERIOD OF REPORTS

To ensure the management and traceability of reports, the digital platform makes available to the bodies in charge, the functions of monitoring the status of the reports, thus maintaining a digital record of them.

Once the analysis phase has been completed and the whistleblower has been answered, the platform archives and keeps the reports for a **period of three years** (for the purpose of a possible forwarding to the judicial authority). **After 3 years, the platform automatically anonymizes the personal data** contained in the archived reports, thus making the information available only for statistical purposes.

9 DISSEMINATION AND TRANSPOSITION

This procedure has the widest possible diffusion and is made available on the INNOVERY website, by choosing the item at the bottom of the HOME called "**Whistleblowing Management**".

In the case of new hires, the Human Resources Manager shall ensure that this procedure is delivered to and incorporated by the candidate upon hiring.



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10 PENALTIES APPLICABLE BY ANAC

Below are the penalties applicable by ANAC in the various cases:

- **from 10,000 to 50,000 euros when it ascertains that** retaliation has been committed or when it ascertains that the report has been obstructed or that an attempt has been made to hinder it or that the obligation of confidentiality has been violated;
- **from 10,000 to 50,000 euros** when it ascertains that no reporting channels have been established, that no procedures have been adopted for the execution and management of reports or that the adoption of such procedures does not comply with that required by law, as well as when it ascertains that the verification and analysis of the reports received has not been carried out;
- **from 500 to 2,500 euros**, in the event of loss of protection, unless the reporting person has been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority.

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