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**PROCEDURE FOR REPORTING  
VIOLATIONS OR SUSPECTED VIOLATIONS**

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***WHISTLEBLOWING***

(DOCUMENT DRAWN UP PURSUANT TO LEGISLATIVE DECREE 24/2023)

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## 1 PREMISE

In accordance with Legislative Decree no. 24 of 10 March 2023, implementing Directive (EU) 2019/1937 (the "Decree"), this document aims: (i) to regulate reports of offences already committed or at risk of being committed within our company (the "Company"), which consist of the violation of national and European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity; and (ii) to protect individuals who report such violations, which they have become aware of in the context of employment.

The English term "*whistleblowing*" refers to the possibility reserved for certain categories of subjects to make a "tip-off", i.e. a complaint to a body of the Company chosen as the recipient of such reports, but also to make an external report, or a public disclosure, or a complaint to the judicial and/or accounting authorities.

Since a whistleblower can perform a function of preventing or suppressing any wrongdoing within the Company, this document is concerned that "whistleblowers" are adequately protected and not punished or subject to retaliation for having carried out the report itself.

## 2 REGULATORY REFERENCES

The main regulatory references are as follows.

- ✓ Legislative Decree 24/2023 "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council issued on 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national legal provisions";
- ✓ Legislative Decree 231/2001 and subsequent amendments and additions "Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000";
- ✓ GDPR 2016/679 and D. Legislative Decree 196/2003 and subsequent amendments and additions "Personal Data Protection Code".

This document contains a procedure (the "Procedure") also developed in the light of the "Guidelines" of ANAC (National Anti-Corruption Authority) issued on 15 July 2023 and the "Operational Guide" of Confindustria published in October 2023, again with reference to the matter in question.

## 3 PURPOSE AND SCOPE

As indicated in the preamble, the purpose of this Procedure is to establish rules of conduct for the protection of persons who report the aforementioned violations ("Whistleblowers") and for the consequent management of reports ("Whistleblowing" or "Report(s)").

A Report is a communication containing information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete evidence, could be committed within the Company with which the reporting person has a legal relationship.

#### **4 SUBJECT OF THE REPORT**

The violations that may be the subject of a Report consist of conduct, i.e. acts or omissions, that harm the public interest or the integrity of the public administration or the Company.

It should be immediately clarified that not all violations, actual or presumed, that can be identified in the workplace, integrate the concept of Relevant Reporting pursuant to the "Whistleblowing" legislation.

The violations relevant to the Whistleblowing are only the following:

1. significant unlawful conduct pursuant to Legislative Decree no. 231/2001 or violations of the Organization, Management and Control Model adopted by the Company (the "231 Model"), which do not fall within the violations indicated in the following points;
2. offences falling within the scope of the legislation on: 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; protection of privacy and protection of personal data and security of networks and information systems;
3. acts or omissions affecting the EU's financial interests;
4. acts or omissions concerning the internal market, including infringement of competition and State aid rules and infringement of rules in order to obtain a tax advantage for the Company;
5. acts or conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to in points (2), (3) and (4).

According to the Decree, the information covered by the Report may concern:

- committed violations;
- violations not yet committed that the Whistleblower reasonably believes could be committed on the basis of concrete evidence.

Also on the basis of the Decree, this Procedure does not concern, however, reports concerning:

- disputes, claims or requests related to a personal interest of the complainant, concerning the individual relationship of subordinate employment or collaboration or in any case of work and service with the Company, or inherent to the relations of the complainant with the hierarchically superior figures;
- violations of rules already regulated on a mandatory basis by the European Union or national acts indicated in Annex II of the Decree or by the national ones that constitute implementation of the European Union acts indicated in Part II of the Annex by Directive (EU) 2019/1937;
- violations of national security, as well as procurement of defence or national security aspects.

#### **5 RECIPIENTS**

The categories of Whistleblowers who are entitled to benefit from the protection established by the "Whistleblowing" legislation and who are therefore the recipients of this Procedure are the following:

- employees;

- self-employed workers, as well as those in a collaborative relationship;
- workers or collaborators who provide goods or services or who carry out works in favour of third parties (suppliers);
- freelancers and consultants;
- volunteers and trainees, both paid and unpaid;
- shareholders and persons with administrative, managerial, controlling, supervisory or representative functions (even if such functions are exercised on a purely factual basis);
- facilitators, i.e. the people who assist the Whistleblower in the reporting process.

The same protection also applies to the following categories of subjects:

- persons linked by a stable emotional or family relationship within the fourth degree with the Whistleblower, provided that they operate in the same working context as the Whistleblower himself;
- the Whistleblower's work colleagues who have a habitual and current relationship with the Whistleblower, as long as they work in the same working context as the Whistleblower;
- entities owned by the Whistleblower.

The same protection applies, and the Procedure applies, even if the Report occurs:

- when the legal relationship with the Company has not yet begun, if the information was acquired during the selection phase or, in any case, pre-contractual;
- during the probationary period;
- after the termination of the legal relationship if the information was acquired in the course of the relationship.

## **6 CONTENT OF THE REPORT**

The Report must contain the narration of facts and the description of situations that may constitute the founding elements of the alleged violation. In order to allow the addressees of the Report to process it, it is necessary that the Report is as detailed as possible, in time and space, with clear references, including documentary references, which make it possible to identify the person to whom the facts and situations reported are attributed, as well as the indication of other subjects who are potentially aware of them and the news if the facts and situations in question have already been reported.

In general, anonymous reports are allowed, i.e. reports in which the personal details of the whistleblower are not made explicit, nor can they be identified in an unequivocal and immediate way. In this case, protection measures are guaranteed to the Whistleblower even if the latter is subsequently identified.

## **7 INTERNAL REPORTING**

The Company has entrusted the management of the Reporting channel to the Supervisory Body (in Italian, "OdV").

In the presence of a conflict of interest on the part of one of the members of the OdV, the latter is obliged to promptly report it to the others and to refrain from any activity related to the specific case. A conflict of interest occurs when one of the managers of the Report has an interest of its own and this interest is potentially capable of interfering with the impartial and objective management of the Report.

The OdV is assigned the following responsibilities:

- ensure the operation of the entire Breach Reporting process in all its phases as set out in this Policy;
- promptly examine the Reports received by carrying out the investigation procedure as described in this Procedure;
- ensure, where required, periodic information to the Whistleblower and the Reported on the progress of the proceeding;
- ensure that the traceability of the process and the archiving of all documentation related to the process are guaranteed;
- report, directly and without delay, in accordance with the provisions of this Procedure, to the Corporate Bodies the information subject to the Report, where relevant.

The internal Report is transmitted using the reporting channels made available by the Company.

The Internal Report can be submitted both in written and oral form, it can be nominative or anonymous.

The written report can be made freely or by filling out the appropriate form in the "Whistleblowing" section of the Company's *website*. The written Report may be delivered to the Company by sealed paper envelope to the address of the OdV, or to the e-mail address dedicated to reports and which is read only by the members of the OdV. Both addresses can be found in the "Whistleblowing" section of the Company's *website*.

The written Report may also be submitted electronically through the BITLS Bit Live Solutions (the "Platform").

Link: <https://whistleblowersoftware.com/secure/9ab07a14-3121-44d2-bf9f-6e3ccbf209ea>

The oral Reporting can take place as part of a meeting with the Odv, organized in person or remotely through *videocall*. The request for a meeting, in this case, must be forwarded to the OdV in the same way as for the written report. Oral reporting can also be made by telephone, during office hours, to the OdV's telephone number available in the "Whistleblowing" section of the Company's *website*. On this occasion, it is possible to request the scheduling of a meeting.

Subject to the Whistleblower's consent, the oral Report may be documented by recording on a device suitable for storage and listening, or by means of a report. In the case of minutes, the Whistleblower may verify, rectify and confirm the minutes of the meeting with his/her signature.

## 8 WHISTLEBLOWING MANAGEMENT

The OdV ensures that all appropriate checks are carried out on the facts and situations covered by the Report, ensuring that an adequate investigation is carried out in compliance with completeness and accuracy.

The management of the Reports referred to in this Procedure is divided into the following macro-phases:

1. DETECTION OF THE REPORT
2. PRELIMINARY ANALYSIS OF THE REPORT;
3. INTERNAL INVESTIGATION - EVALUATION;
4. CONCLUSION OF THE INVESTIGATION.

In each of the phases, the confidentiality of the personal data of the subjects involved, the traceability of the Reporting process and the archiving of the supporting documentation must be guaranteed.

Reports must be taken into account and analyzed promptly and in any case within a reasonable time with reference to the subject of the Report itself.

The OdV provides feedback to the Whistleblower and the Reported on the status of the ongoing proceedings.

If submitted to a person other than the OdV, the internal Report must be sent, within seven days of its receipt, to the OdV, giving simultaneous notice of the transmission to the Whistleblower.

### 8.1 STEP 1: **Detection of the Report**

Once the Report has been detected, or has come to its attention through one of the channels provided for by the Procedure, in written or oral form, the OdV acknowledges receipt to the Whistleblower within the established terms.

### 8.2 PHASE 2: **Preliminary analysis of the Report**

Once the Report has been detected, the OdV proceeds with a preliminary analysis, to ascertain the presence of data and information useful to allow an assessment of the admissibility of the Report and, if necessary, where not already specified, may request the identification of the Whistleblower, acquiring, in addition to the identity, also the qualification and role and all the other data deemed useful for the purposes of evaluating the Report itself.

In carrying out this analysis, the OdV adopts appropriate measures to protect the identity of the Whistleblower.

At the end of the preliminary analysis phase, the OdV archives the Report when it is:

- a) not detailed or unverifiable, even after diligent investigations;
- b) not covered by the subject matter of this Procedure (e.g. personal interest);
- c) containing facts previously assessed, which led to the dismissal, if the preliminary checks do not reveal new information such as to require a further investigation.

The Whistleblower shall be informed of the outcome of the assessments carried out within the timeframe defined by this Procedure.

At the end of the activities defined in this phase, the OdV draws up a *report* of the Report with evidence of the activities carried out and their outcome, sharing it with the Chairman of the Administrative Body. When it is not necessary to proceed with the filing of the Report, the preliminary phase is carried out.

### **8.3 PHASE 3: Internal investigation**

Once the preliminary analysis phase has been completed, the OdV proceeds to analyse and classify the Report.

The OdV carries out all the specific assessment activities and as part of the investigation it may make use of both persons belonging to the Company with specific skills, and experts or consultants external to the Company, with the obligation for all parties involved to respect the confidentiality of the information received.

The assessment shall be completed within a reasonable timeframe, in line with the degree of complexity of the necessary checks.

For any costs related to the audits to be carried out, the OdV may request an expenditure *budget* from the Company through the Director of Human Resources.

The OdV shall promptly record the activities carried out as part of the investigation on the IT platform dedicated to this Procedure. In the event that the OdV carries out activities with other parties, a special report may be drawn up for the most important meetings.

If the OdV deems the investigation complete, it can conclude the investigation at any time.

### **8.4 STEP 4: Conclusion of the investigation**

Once the Supervisory Body has examined the Report, the OdV prepares a final report (the "Report") containing the results of the analyses carried out with an initial indication of the existence or otherwise of the offence, which it sends to the Chairman of the Administrative Body.

Subsequently, once the outcome of the investigation has been shared with the Chairman, the Report is also communicated to the Board of Statutory Auditors and to any Control Functions affected by particular Reports (e.g. Internal Auditors, Independent Auditors, etc.).

In the event that the analysis of the Report shows that the person reported is the Chairman of the Board of Directors (or the Report involves him/her), the Report must be sent to the Board of Statutory Auditors for appropriate assessments and consequent actions.

The OdV also communicates the results of the proceedings to the Whistleblower and the Reported and archives the documentation relating to the Reports and the related verification activities.

In the event that the Report, which is found to be unfounded, appears to have been brought with intent or gross negligence on the part of the employee, the disciplinary proceedings referred to in § 14 may be initiated against him.

In the event that the Report, which is found to be unfounded, appears to have been brought with fraud or gross negligence by a person other than the employee, the Company may agree with other Departments concerned on any initiatives to be taken to protect the Company's interests (e.g. legal actions, termination of the contract, suspension/cancellation of suppliers from the Company's Register).



## **9 TRACEABILITY OF REPORTS AND ARCHIVING OF DOCUMENTATION**

The process of managing Reports is appropriately tracked and the documentation archived in compliance with the provisions on information security and the processing of personal data.

The Platform assigns a progressive protocol number (corresponding to the number of the Report) to each Report, which is reported in the documentation referring to the Report.

The OdV ensures:

- the traceability of the Reports and the related investigation activities in each of the phases provided for by this legislation;
- updating the Platform with information regarding reports;
- the eventual preparation of the report if the same is made following a direct meeting;
- the archiving and storage of the documentation relating to the Reports and the related verification activities, in special paper/computer archives, with the appropriate levels of security/confidentiality, for a period of time necessary for the processing of the report and in any case no longer than five years from the date of communication of the final outcome of the Reporting process. If this gives rise to a judicial proceeding, the documentation must be kept until the complete conclusion of the same, in accordance with the regulations in force on the subject.

## **10 EXTERNAL SIGNALLING – ANAC**

The Decree introduced the possibility of making an "external" report. The external reporting channel is managed by the National Anti-Corruption Authority (ANAC).

Access to this channel, however, is permitted only under certain conditions expressly provided for by the legislator.

The Whistleblower may make an external report if the following conditions are met:

- a) there is no provision for the mandatory activation of the internal reporting channel within his/her work context, or this, even if mandatory, is not active or, even if activated, is not compliant;
- (b) the reporting person has already made an internal report in accordance with Article 4 and the report has not been followed up;
- (c) the reporting person has reasonable grounds to believe that, if the reporting person were to make an internal report, it would not be effectively followed up or that the report would lead to a risk of retaliation;
- (d) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

## **11 PUBLIC DISCLOSURES**

The Decree introduced an additional reporting method consisting of public disclosure.

The Whistleblower who makes a public disclosure benefits from the protections provided by the Decree if one of the following conditions is met at the time of public disclosure:

- a) the reporting person has previously made an internal and external report or has directly made an external report, under the conditions and in the manner provided for in Articles 4 and 7 of the Decree and has not been responded to within the time limits provided for in Articles 5 and 8 of the Decree regarding the measures envisaged or adopted to follow up on the reports;
- (b) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- (c) the reporting person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the report may be colluding with or involved in the breacher.

## **12 PROTECTION OF THE WHISTLEBLOWER – CONFIDENTIALITY**

The Company ensures confidentiality in the processing of the Whistleblower's personal data in accordance with Regulation (EU) GDPR 2016/679, Legislative Decree No. 196 issued on 30 June 2003, Legislative Decree No. 51 issued on 18 May 2018 and in accordance with the *privacy legislation* in force from time to time.

Anyone involved in the process of handling the Report has an obligation to ensure the confidentiality of the information received.

The identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be revealed, without the express consent of the Whistleblower himself, to persons other than those competent to receive or follow up on the reports, expressly authorized to process such data in accordance with the legislation on the protection of personal data.

Violation of the duty of confidentiality gives rise to disciplinary liability in accordance with § 14 below, without prejudice to any other form of liability provided for by law.

Even in the context of any disciplinary proceedings that may be initiated following the Report, the identity of the Whistleblower cannot be revealed if the dispute against the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to it.

If the dispute is based, in whole or in part, on the Report and knowledge of the identity of the Whistleblower is essential for the defence of the accused, the Report will be used for the purposes of disciplinary proceedings only in the presence of the Whistleblower's express consent to the disclosure of his/her identity. In this case, the Whistleblower shall be notified in writing of the reasons for the disclosure of confidential data, as well as in internal and external reporting procedures when the disclosure of the identity of the reporting person and the information is also indispensable for the purposes of defending the person involved.

## **13 WHISTLEBLOWER PROTECTION MEASURES AND PROHIBITION OF RETALIATION**

Whistleblowers and other beneficiaries of the protection provided for by the Decree cannot suffer any retaliation.

Retaliation means any conduct, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly.

The following are some cases that may constitute retaliation pursuant to the Decree:

- a) dismissal, suspension or equivalent measures;
- b) relegation or non-promotion;
- c) change of duties, change of place of work, reduction of salary, modification of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanctions, including financial sanctions;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or unfavourable treatment;
- i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- m) the early termination or cancellation of the contract for the supply of goods or services;
- n) the cancellation of a licence or permit;
- o) the request to undergo psychiatric or medical examinations.

Retaliatory conduct is null and void and has no legal effect.

Pursuant to the Decree, in the context of judicial or administrative proceedings or in any case of out-of-court disputes concerning the ascertainment of conduct, acts or omissions that may constitute retaliation, it is presumed that they have been carried out due to the report.

The burden of proving that such conduct or acts are motivated by reasons unrelated to the Report is borne by the person who carried them out.

In the event of a claim for damages submitted to the judicial authority by the Whistleblowers, if such persons prove that they have made, pursuant to the Decree, a report, a public disclosure or a complaint to the judicial or accounting authority and that they have suffered damage, it is presumed, unless proven otherwise, that the damage is the consequence of such reporting, public disclosure or complaint to the judicial or accounting authority.

The Whistleblower is not punishable if he reveals or disseminates information on violations covered by the duty of secrecy, without prejudice to the provisions of the law, relating to the protection of copyright or the protection of personal data, or reveals or disseminates information on violations that offend the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was

necessary to uncover the violation and the reporting, public disclosure or complaint to the judicial or accounting authority was carried out in accordance with the law.

If these conditions are met, any further liability, including civil or administrative liability, is also excluded.

Unless the fact constitutes a criminal offence, the Whistleblower shall not incur any liability, including civil or administrative liability, for the acquisition of information on violations or for access to them.

In any case, criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions not related to reporting, reporting to the judicial or accounting authority or public disclosure or that are not strictly necessary to reveal the violation.

The Company acts in such a way as to avoid any form of retaliation, discrimination or penalization of the Whistleblowers, even in the event of unfounded reporting, always ensuring their confidentiality, without prejudice to legal obligations and the protection of the Company's rights.

The protection measures provided for by the Decree apply to Whistleblowers provided that:

- a) at the time of the report, the whistleblower had reasonable grounds to believe that the information on the violations reported or reported was true and fell within the scope of the violations covered by this Procedure;
- b) the report was made in accordance with the provisions of this Procedure and the Decree.

The safeguards also apply in the case of anonymous reporting, if the reporting person has subsequently been identified and has suffered retaliation.

The reasons that led the person to report or report or publicly disclose are irrelevant to the protection of the person.

In the event that the Whistleblower believes that he or she has suffered an act of retaliation, he or she shall notify the OdV, which, following investigations, will take the appropriate measures.

## 14 DISCIPLINARY SANCTIONS

In cases of violation of the "Whistleblowing" legislation, the Decree provides that administrative pecuniary sanctions are applied to the person responsible, without prejudice to the autonomous profiles of civil and criminal liability, by ANAC (art. 21), as well as disciplinary sanctions, the latter to be adopted by the employer for violations attributable to the unlawful conduct of its employees (art. 16, paragraph 3).

In particular, ANAC applies the following administrative fines to the person responsible for the violation:

- From € 10,000.00 to € 50,000.00 against the person who has committed retaliation (in this regard, please refer to the previous paragraph "Prohibition of retaliation" as well as to Article 17 of Legislative Decree no. 24 of 10 March 2023) as well as to the person who has obstructed or attempted to obstruct the report as well as the person who has violated the obligation of confidentiality referred to in the previous paragraph "Obligation of confidentiality and processing of personal data" and in Article 12 Legislative Decree No. 24 of 10 March 2023;

- From € 500.00 to € 2,500.00 against the reporting party, in the event that the same 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 authorities.

In addition, the above conducts also constitute relevant offences from a disciplinary point of view if carried out by employees, meaning those who operate under a subordinate regime and against whom, as responsible for the violation, disciplinary sanctions may be imposed by the employer.

On this basis, the Company adopts a sanctioning system that provides for the application of disciplinary measures in accordance with art. 7 of Law No. 300/1970 and in compliance with the procedures established by this provision (the need to contest in writing, the obligation to give the worker a deadline of at least five days to submit his or her observations, the worker's right to be heard in person and/or to be assisted by a trade union representative to whom he or she gives a mandate), as well as the national collective bargaining agreement applied to the relationship with the employee.

In this regard, it should be noted that the Company applies the national collective agreement for employees of the metalworking industry (CCNL Metalmeccaniche Industria) to workers.

In compliance with the autonomy of the social partners referred to in art. 1, paragraph 4, of the Decree and in line with the disciplinary code contained in the CCNL just mentioned, to which reference is made, the Company in the event of violation of the "Whistleblowing" regulations adopts the following disciplinary measures against the persons responsible:

- (a) verbal reprimand;
- (b) a written warning;
- (c) a fine not exceeding three hours' hourly wage calculated on the minimum scale;
- (d) suspension from work and remuneration for up to three days;
- (e) dismissal for misconduct.

The employer may not take any disciplinary action against the employee without having previously contested the charge and without hearing him in his defence.

Except for verbal reprimands, the complaint must be made in writing and disciplinary measures cannot be imposed before five days have elapsed, during which the worker may present his justifications.

If the measure is not imposed within six days after the expiry of the deadline for justifications, they will be deemed to have been accepted.

The worker may also present his/her justifications verbally, with the possible assistance of a representative of the trade union association to which he/she belongs, or of a member of the Unitary Trade Union Representation.

The type and extent of each measure shall be determined in accordance with the principles of graduality and proportionality of sanctions, in relation to the seriousness of the violation ascertained from time to time.

In the event of violations punishable by the sanction of dismissal without notice, the Company may order the precautionary suspension of the employee pending the conclusion of the disciplinary proceeding.

The imposition of the measure must be justified and communicated in writing. Disciplinary measures will not be taken into account for any purpose after two years from their imposition.

## 15 COMMUNICATION & TRAINING

This Procedure is brought to the attention of the Company, to all the subjects identified in § 5 above as Recipients, through the following specific communication activities:

- dedicated training sessions;
- circulars or information notes;
- provision of an electronic copy of the Procedure to employees by publication on the company intranet;
- publication of the same on the Company's *website*;
- introduction of specific clauses in supply or collaboration contracts.

## 16 PROCESSING OF PERSONAL DATA

The processing of personal data relating to the receipt and management of Reports is carried out by the Company, in its capacity as Data Controller, through the competent company departments, in compliance with the principles set out in Articles 5 and 25 of the GDPR 2016/679.

The Data Controller shall provide, at the first useful contact, appropriate information pursuant to Articles 13 and 14 of the GDPR to the reporting and involved persons, as well as adopting appropriate measures to protect the rights and freedoms of the data subjects.

The processing of personal data takes place to the extent strictly necessary and relevant to the purposes for which it is collected. Any reports deemed not relevant under this Policy will be deleted immediately.

The Reports and the related documentation are kept for the time necessary for the processing of the Report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations referred to in art. 12 of this Procedure and the principle set out in Article 5(1)(e) of the GDPR.

The personnel in charge of receiving and managing the Report have been authorised and appointed as persons authorised to process personal data in accordance with the aforementioned legislation.

The persons authorised to process personal data in the receipt and management of the Report undertake to process the whistleblower's personal data in compliance with confidentiality and non-disclosure obligations, as well as to implement all related security measures.

The Company, in compliance with the principle of "accountability", has assessed and identified the organizational and technical-IT measures in order to mitigate the risks to the rights and freedoms of data subjects in the context of the reception and management of the violation report.

Pursuant to Article 13 of the Decree, the Data Controller has carried out an impact assessment on the protection of personal data (DPIA) pursuant to Article 35 of the GDPR with the aim of:

- represent the characteristics of the processing of personal data,
- assess the necessity and proportionality of the processing,
- assess the risks to the rights and freedoms of natural persons arising from the processing, helping to determine the security measures to address them.