

## POLICY WHISTLEBLOWING

### Introduction

The European Union, with Directive 2019/1937, has renewed the legislation concerning the protection of persons who report breaches of Union law, in order to create a minimum standard for the protection of whistleblowers' rights in all Member States. Italy has implemented the European Directive with Legislative Decree No. 24 of 10 March 2023 (hereinafter the 'Decree').

By adopting this Policy, Superoro Srl (hereinafter, the 'Company') set out to comply with the above-mentioned regulatory requirements, as well as with the guidelines provided in this regard by ANAC (national anti-corruption authority).

The objective pursued is to provide the whistleblower (s/he who reports violations) with clear operational indications on the subject, content, recipients and transmission formalities for reporting.

The whistleblowing procedure guarantees the confidentiality of the informant's identity as soon as it is received and in all subsequent contacts. Pursuant to Article 5(1)(e) of the Decree, this policy therefore provides information on the channels, procedures and prerequisites for making internal and external whistleblowing reports.

### 1. Reporting subjects

The following may submit reports:

- a) employees, including those who:
  - provide part-time, intermittent, fixed-term, agency, apprenticeship and voucher-based work (the employment relationship of which is governed by Italian Legislative Decree No. 81/2015);
  - provide occasional services (as per Article 54-bis of Italian Decree-Law No. 50/2017, converted by Law No. 96/2017);
- b) are self-employed
  - under a work contract (as per Art. 2222 of the Italian Civil Code);
  - with a cooperation relationship (as referred to in Art. 409 of the Italian Civil Code), such as an agency, commercial representation and other cooperation relationships resulting in the performance of continuous and coordinated work, mainly of a personal nature, even if not of a subordinate nature;
  - with a cooperation relationship that takes the form of exclusively personal, continuous work, the manner of which is organised by the client;
- c) collaborators who work for entities that supply goods or services or perform works for the Company;
- d) freelancers and consultants working for the Company;
- e) volunteers and paid and unpaid trainees working for the Company;
- f) shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are de facto exercised at the Company (e.g. members of the Board of Directors or the Supervisory Board).



The protection of whistleblowers (Art. 6 of this Policy) also applies if the whistleblowing, reporting to the judicial/accounting authorities, or public disclosure of information occurs in the following cases:

- a) when the legal relationship described above has not yet begun, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- b) during the probation period;
- c) after the termination of the legal relationship if the information on violations was acquired in the course of that relationship.

## 2. Subject of the reporting, and reporting that is excluded

The following types of reports can be made as indicated in the table below:

<i>Number of employees</i>	<i>With Organisational and Management Model as per Legislative Decree No. 231/01</i>	<i>Subject of the reporting</i>
with 50 or more	No	- European and national offences (see letters a) and b) below)  (Art. 3(2)(a), Legislative Decree No. 24/2023)

More specifically, the violations listed in the table above may concern:

a) violations of national or European provisions consisting of infringements in the following areas: public procurement; financial services, products and markets; and prevention of money laundering and terrorism financing; product safety and conformity; transport safety/security; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection and security of networks and information systems;

b) violations of European provisions consisting of: i) deeds or omissions affecting the financial interests of the Union; ii) deeds and omissions concerning the internal market; iii) deeds and conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned above;

c) unlawful conduct under Italian Legislative Decree 231/2001, or violations of organisational and management models.

## 3. Reporting channels: internal, external, public disclosure

The Company has set up an internal reporting channel that guarantees the confidentiality of the identity of the reporting person (whistleblower), the person involved, and the person mentioned in the report, as well as the content of the report and the related documentation.

Remember that one must first report whistleblowing using the internal channel.



Reporting through the external channel, set up and managed by ANAC<sup>1</sup>, can only be done under certain conditions<sup>2</sup> and public disclosure under even stricter conditions<sup>3</sup>, without prejudice to the possibility of reporting to the judicial authorities.

#### 4. Report content, and procedures for submission

Whistleblowing may be reported if the following conditions are met:

- when there is information, including well-founded suspicions, concerning breaches committed, or, based on solid evidence, that may be committed, of national or European Union law that affect the public interest or the integrity of the Company, as well as concerning conduct aimed at concealing such breaches  
and
- such information is discovered, or suspicions have arisen, in the work environment.

Reports cannot be taken into consideration that refer solely to:

- objections, claims or demands linked to a personal interest of the whistleblower;
- individual employment or collaboration relationships of the whistleblower with the Company, or with other employees holding higher roles;
- aspects of the reported person's private life, without any direct or indirect connection with the business and/or professional activity.

Furthermore, no reports are allowed that may be considered:

- specious, defamatory, slanderous or aimed solely at harming the reported person;
- concerning violations that the whistleblower knows to be unfounded

<sup>1</sup> <https://www.anticorruzione.it/-/whistleblowing>

<sup>2</sup> Whistleblowers may use the **external channel (ANAC)** when:

- there is no compulsory activation of the internal reporting channel within the work context, or this channel, even if compulsory, is not active or, even if it is, it does not comply with the legal requirements;
- the whistleblower has already made an internal report and it has not been followed up;
- the whistleblower has reasonable grounds to believe that, if s/he were to make an internal report, it would not be effectively followed up or that the report might lead to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

<sup>3</sup> Whistleblowers may directly make a **public disclosure** when:

- the whistleblower has previously made an internal and an external report, or has made an external report directly and has not received a reply within the prescribed time limits on the measures envisaged or taken to follow up the reports;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the whistleblower has reason to consider that the external report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the whistleblower may be colluding with or involved in the wrongdoing itself.



## Report content

The report, **under penalty of inadmissibility**, must contain:

1. the **identification information** of the whistleblower and an address to which subsequent updates should be sent;
2. the **clear, complete and detailed description of the facts** reported;
3. the **circumstances of time and place** in which the reported fact occurred and, therefore, a description of the facts that are the subject of the report, specifying the details of the circumstantial information and, where present, also how the facts that are the subject of the report came to light;
4. the **personal information** or other particulars enabling the identification of the person(s) considered responsible for the facts reported;
5. an indication of **any other persons** who may report on the facts being reported;
6. an indication of **any documents** that may confirm the veracity of the contested facts;
7. **any other information** that may provide useful evidence as to the existence of the facts reported.
8. in the case of the use of the analogue channel (see below), the **express declaration of willingness to benefit from the whistleblowing protections**, e.g. by inserting the words "confidential for the report manager"

## Reporting formalities

The **whistleblowing reports** may be made in the following ways<sup>4</sup>:

1. By calling the following number: 0444.947019 Administration Office - Pace Adelida.
2. At the whistleblower's request through a face-to-face meeting with Head of the Administration Office, Pace Adelida.
3. By postal mail<sup>5</sup> by placing the report in two sealed envelopes, including, in the first envelope, the whistleblower's identification data, together with an identity document; in the second envelope, the subject of the report; both envelopes should then be placed into a third envelope marked "Confidential for the report manager" on the outside and addressed to: Superoro Srl - Viale Dell'Industria 20 - 36010 Monticello Conte Otto (VI)

## Anonymous reports<sup>6</sup>

Anonymous reports or reports from which it is not possible to deduce the identity of the person making the report will not be taken into consideration.

<sup>4</sup> In this regard, also in the light of the ANAC guidelines, it is clarified that the choice of the reporting method, whether written or oral, is up to the whistleblower. For the company, on the other hand, **it is mandatory to set up both the written - analogue and/or computerised - and the oral channel**, both having to be made available to the whistleblower. Thus, the alternative only concerns the written form: the company may decide whether to use an online platform or opt for postal mail.

<sup>5</sup> According to ANAC, both Certified Electronic Mail (PEC) and ordinary e-mail are not considered suitable methods.

<sup>6</sup> The Company may choose whether or not to consider anonymous reports. According to ANAC "anonymous reports, where detailed, are equated by ANAC with ordinary reports and treated consequentially in accordance with the provisions of the Supervisory Regulations. Public and private sector entities consider anonymous reports received through internal channels to be ordinary reports, where processing is required. In such cases, anonymous reports will therefore be managed according to the criteria established, in the respective regulations, for ordinary reports"



## Transmission of Reports

Whistleblowing reports should be sent to: Pace Adelida, in accordance with the reporting channel chosen.

Finally, it should be noted that the receipt of reports is suspended during the Company's closing period.

## 5. Report Management

This procedure regulates the process of receiving, analysing and processing reports of unlawful conduct of which the whistleblower has become aware in the context of his/her work.

Within the framework of managing the internal reporting channel, the reporting manager (hereinafter also referred to as the 'manager' or 'receiver') acts as follows:

### Receipt of Report

If the report has been mistakenly transmitted/received to/from a person not appointed for its reception, and it is clear that the report is a whistleblowing report, it shall be the latter's obligation to promptly acknowledge receipt thereof to the whistleblower, in any event within 7 (seven) days of such receipt, and to notify the whistleblower of such transmission, without prejudice to all the confidentiality obligations provided for by this policy also applicable to the whistleblower (and his/her consequent liability in the event of breach thereof).

The receiver shall issue the whistleblower with a report-receipt confirmation within **seven days** from the date of receipt. The report-receipt notice will be sent to the address indicated by the whistleblower and; if an address is not indicated, the report will be archived.

The Company will archive the reports received by ordinary mail by means of appropriate means that guarantee confidentiality (e.g. within archives protected by security measures).

Reports made orally - in the forms indicated in this Policy - subject to the consent of the whistleblower, shall be documented by the report manager by means of a recording on a device suitable for storage and listening or by means of a report.

In the event of a face-to-face meeting with the whistleblower, a recording of the meeting is made, or, if this is not done or the whistleblower does not consent to the recording, minutes of the meeting are taken, which are signed by both the report manager and the whistleblower and a copy is provided to the latter.

### Relations with the whistleblower and supplements to the report

The receiver maintains contact with the whistleblower and may request additional information if necessary.

In the case of a report drawn up following a meeting with the whistleblower, the whistleblower may verify, correct and confirm the report of the meeting by signing it.



## Report examination

The receiver follows up the reports received, assessing the whistleblower's legitimacy and that the report is within the scope of the rule; this is followed by an assessment of the circumstances of time and place in which the event occurred.

At the outcome of the preliminary check:

- if the prerequisites are not met, the report case-file is dismissed and **archived**, stating the reasons;
- if the prerequisites are met, the **preliminary inquiry** is initiated.

## Preliminary Inquiry

The receiver guarantees the proper conduct of the Inquiry by:

- gathering documents and information;
- involving external parties (where the technical assistance of third-party professionals is required) or other corporate figures, who are obliged to cooperate with the Report Manager;
- the hearing of any other internal/external parties, where necessary.

The preliminary inquiry is carried out in accordance with the following principles:

- necessary steps are taken to prevent the whistleblower and the persons involved from being identified;
- the checks are carried out by persons having the required training, and actions are tracked and filed correctly;
- all those involved in the inquiry maintain the confidentiality of the information received, unless otherwise provided for by law;
- inspections are carried out ensuring that appropriate measures are taken for the collection, use, disclosure, and storage of personal information, and that the needs of the inquiry are in keeping with those to protect privacy;
- appropriate measures are ensured to manage possible conflicts of interest if the report concerns the recipient.

## Feedback to the whistleblower

**Within three months** from the date of the receipt notice or, in the absence of such notice, within three months from the expiry of the seven-day term from the submission of the report, the receiver shall provide feedback on the report, by communicating alternatively:



- **the archiving of the matter**, giving reasons for the decision, or
- the report's **veracity** and its transmission it to the competent internal bodies for follow-up, or
- inquiries made and still to be made (in the case of reports involving a more time-consuming verification activity) and any measures taken (measures taken or referral to the competent authority).

## 6. Conflict of interests

If the report manager has a conflict of interest, e.g. as reported subject or whistleblower, the report will be handled by Ms. Fiorin Cristina.

## 7. Whistleblower protection and their responsibility

Whistleblowers shall not be subject to any form of retaliation. The law indeed provides that whistleblowers must not be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure that would directly or indirectly have negative effects on their working conditions, or discriminatory or retaliatory effects against them.

The whistleblower's motives for making a public report or disclosure are unrelated to their protection.

In the context of judicial or administrative proceedings, or even out-of-court proceedings concerning the ascertainment of prohibited conduct against whistleblowers, it will be presumed that such conduct has been committed as a result of the whistleblowing, public disclosure or complaint to the judicial or accounting authorities. The burden of proving that such conduct towards whistleblowers is motivated by reasons unrelated to the whistleblowing, public disclosure or complaint remains with the person who made such actions.

Moreover, the alleged discriminatory or retaliatory measures incurred must be reported to ANAC, which alone is entrusted with the task of ascertaining whether the retaliatory measure is consequent to the reporting of wrongdoing, and, in the absence of proof by the Company that the measure taken is unrelated to the reporting, with applying a fine.

### Processing of personal data. Confidentiality

All personal data processing will be done as per with EU Regulation 2016/679, Italian Legislative Decree No. 196 of 30 June 2003 and Articles 13 and 14 of the Decree; also, failure to comply with confidentiality obligations may result in disciplinary action, without prejudice to any additional legal responsibilities.

The privacy policy on the processing of personal data following a whistleblowing report can be found at [www.superoro.it](http://www.superoro.it)



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Internal and external reports and related documentation are retained for as long as necessary for the processing of the report and in any case for no longer than 5 years from the date of the communication of the final outcome of the reporting procedure, in accordance with confidentiality and data protection obligations.

## **Whistleblower liability**

The Company guarantees whistleblowers the right to be informed (within a reasonable time frame) of any reports involving them, and the right of defence where disciplinary measures are initiated against them.

This procedure is also without prejudice to the whistleblower's criminal and disciplinary liability in the event of a libellous or defamatory report under the Criminal Code and Article 2043 of the Italian Civil Code.

Any form of abuse of the whistleblowing procedure, such as whistleblowing reports that are manifestly unfounded and/or made for the sole purpose of harming the whistleblower or other persons, and any other case of improper use or intentional exploitation of the procedure itself, shall also give rise to liability in disciplinary and other competent fora.

## **8. Entry into force and amendments**

This policy will enter into force on December 15<sup>th</sup>, 2023. Upon coming into force, all provisions previously adopted, in whatever form communicated, shall be deemed superseded if incompatible or inconsistent, since they are replaced by the provisions herein.

The Company will provide the necessary publicity and will give a copy of the policy to all employees.

All employees may propose, when considered necessary, reasoned supplements to this policy; proposals will be examined by the Company's Executive Board.

This policy remains, however, subject to periodic review.

Superoro Srl



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