

Document definition

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**Procedura di whistleblowing procedure**

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## **WHISTLEBLOWING PROCEDURE**

### **1. Summary**

1. Legal Basis and Nature of the Institution .....	2
2. Recipients .....	2
3. Implementation and Training methods .....	3
4. Purpose and Scope of application .....	3
5. Reports .....	3
5.1. Subject of the reports .....	3
5.2. Content of the reports .....	4
6. Recipient and Reporting methods .....	5
7. Internal report management .....	5
Preliminary assessment of the report .....	5
Report handling .....	6
Internal investigation activities .....	6
Closure of the report .....	6
Communication of results and reporting .....	7
8. Protective measures for the Reporting person .....	7
Protective measures for the Reporting person .....	7
Conditions for the application of protective measures .....	8
9. Confidentiality of the reporting person's identity .....	8
10. External reporting channel .....	9
11. Sanctioning framework .....	9

## 1. Legal Basis and Nature of the Institution

The introduction into the national legal system of adequate protection for employees (both public and private) who report unlawful conduct from within the workplace is provided for in international conventions (UN, OECD, Council of Europe), ratified by Italy, as well as in recommendations of the Parliamentary Assembly of the Council of Europe, sometimes in a binding form and other times as a call to comply.

In response to these initiatives, Article 54-bis of Legislative Decree no. 165/2001, entitled "Protection of Public Employees Who Report Unlawful Conduct," introduced in our legal system a framework to promote the disclosure of unlawful acts, known in Anglo-Saxon countries as whistleblowing.

The term whistleblower refers to an employee of an organization or administration who reports to the competent authorities violations or irregularities committed to the detriment of the public interest and the relevant administration. The term whistleblowing policy denotes the set of procedures for reporting and the actions provided to protect employees who report unlawful acts and irregularities.

On 29 December 2017, Law no. 179/2017, entitled "Provisions for the Protection of Individuals Reporting Crimes or Irregularities Discovered in the Context of Public or Private Employment," came into force. Pursuant to Article 1, this law amended the aforementioned Article 54-bis and, at the same time, introduced a new provision in the private sector under Legislative Decree no. 231/2001—which regulates the Organizational and Management Model and, more generally, the administrative liability of entities for offenses—regarding the submission and management of reports.

With Legislative Decree no. 24 of 10 March 2023 (the "**Whistleblowing Decree**"), implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 concerning the protection of persons who report breaches of EU law, the protection of individuals who report violations of national or EU legal provisions that harm the public interest or the integrity of a public administration or private entity, and which they became aware of in a public or private work context, was established.

This procedure has been prepared in accordance with the guidelines issued by Confindustria and is also compliant with:

- the legislation on personal data protection and, in particular, the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, concerning the protection of natural persons with regard to the processing of personal data;
- the company's Code of Ethics;
- the company's 231/2001 Organisational Model.

## 2. Recipients

The Recipients of this *Policy* are: the COMPANY REPRESENTATIVES, EMPLOYEES, and COLLABORATORS; individuals who, although not part of the COMPANY, act on its behalf or in its interest in Italy and abroad; CONNECTED PARTIES; and the FACILITATOR, as defined below.

- **COMPANY REPRESENTATIVES:** the administrative body, the shareholders, the members of other corporate bodies of the company who exercise, even de facto, functions of administration, management, control, supervision, or representation of the company, as well as any other individual in a senior position, including for the purposes of Legislative Decree 231/2001. For this purpose, a senior position is understood to be any person holding functions of representation, administration, or management of the company or of one of its units or divisions, endowed with financial and functional autonomy;
- **EMPLOYEES:** individuals who have an employment relationship with NOVA ROTORS S.R.L., of any level or type, including fixed-term workers, those under training or apprenticeship contracts, or part-time contracts, as well as seconded employees or those engaged under quasi-subordinate employment arrangements (e.g., labor supply contracts);
- **COLLABORATORS:** individuals who have with NOVA ROTORS S.R.L.: (i) project-based work relationships; (ii) agency relationships and other arrangements that consist of coordinated and continuous performance of services, predominantly personal in nature, of a non-subordinate

character; (iii) occasional collaboration agreements (e.g., supplies, consulting, intermediation...), as well as individuals subject to the direction or supervision of a COMPANY REPRESENTATIVE even if they are not EMPLOYEES;

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- **CONNECTED PARTIES:** individuals for whom the same protections provided by the Whistleblowing Decree to the Reporting Person apply. These include: (i) Facilitators; (ii) persons within the same work environment as the Reporting Person who are connected to them by a stable emotional or family relationship up to the fourth degree of kinship; (iii) colleagues of the Reporting Person working in the same work environment who have a habitual and ongoing relationship with the Reporting Person; (iv) entities owned by the Reporting Person, entities for which the Reporting Person works, or entities operating in the same work environment;
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- **FACILITATOR:** a natural person who assists the Reporting Person in the reporting process, operating within the same work environment, whose assistance must be kept confidential. These are individuals who, due to their qualified relationship with the Reporting Person, could be subject to retaliation as a result of that connection.

### 3. Implementation and Training methods

This procedure is immediately applicable to NOVA ROTORS S.R.L..

The procedure must be widely communicated so that it becomes a constant point of reference in the company's business activities.

For the implementation of the procedure, training and information for personnel are managed by the competent function in close coordination with the SUPERVISORY BODY (O.d.V.) and with the heads of other company functions.

For COLLABORATORS, equivalent information and publicity of the procedure are provided, which may follow differentiated methods, for example through delivery of a printed copy with acknowledgment of receipt, potentially distinguished according to the type of contractual relationship in place with NOVA ROTORS S.R.L.

### 4. Purpose and Scope of application

The objective of this procedure is to describe and regulate the process for reporting violations of unlawful acts or irregularities, providing the Reporting Person (i.e., *the whistleblower*) with clear operational guidance regarding the subject, content, recipients, and methods of submission of reports, as well as the forms of protection established by NOVA ROTORS S.R.L. in accordance with regulatory provisions.

This procedure also aims to establish the methods for verifying the validity and substantiation of reports and, consequently, to undertake appropriate corrective and disciplinary actions in protection of the company.

This procedure applies to all business activities of the company.

The procedure described herein must be faithfully applied by the RECIPIENTS, in line with the standards set forth by the Whistleblowing Decree and the 231/2001 Organisational Model of NOVA ROTORS S.R.L., as well as in compliance with any legal obligations that may arise from the reporting, in particular regarding the duty to report to the Judicial Authority and matters related to personal data processing and *privacy* protection.

### 5. Reports

#### 5.1. Subject of the reports

Reports must concern unlawful or suspected unlawful conduct that is harmful to the public interest or to the integrity of the public administration or the company, of which the Reporting Person has become aware in the course of their work, and which are:

- a) non-compliant with the 231/2001 ORGANISATIONAL MODEL, the CODE OF ETHICS, and the company's internal procedures;
- b) relevant pursuant to Legislative Decree 231/2001;
- c) Relevant within the scope of application of European Union or national acts, as provided for in the Whistleblowing Decree, with reference to the following areas:
  - 1) public procurement;
  - 2) financial services, products, and markets, and the prevention of money laundering and terrorist financing;
  - 3) product safety and compliance; transport safety;
  - 4) environmental protection;
  - 5) radiological protection and nuclear safety;
  - 6) food and feed safety and animal health and welfare;
  - 7) public health;
  - 8) consumer protection;
  - 9) protection of privacy and personal data, and the security of networks and information systems;
- d) harmful to the financial interests of the European Union, as indicated in the Whistleblowing Decree;
- e) related to the internal market, including violations of European Union rules on competition and State aid, as well as violations concerning the internal market connected to acts that breach corporate tax regulations or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable corporate tax legislation;
- f) harmful to the objectives or purpose of the provisions of European Union acts in the sectors indicated above c) – d) – e).

Only reports concerning facts directly observed by the Reporting Person, and not based on hearsay, will be considered. Furthermore, the report must not concern personal grievances. The Reporting Person must not use this mechanism for purely personal purposes, for claims, or for retaliation, which, if applicable, fall under the broader framework of employment/collaboration relationships or relations with superiors or colleagues, and for which the relevant company procedures should be followed.

## 5.2. Content of the reports

Reports must be detailed and based on precise and consistent elements, concern facts directly observed and known by the Reporting Person, and include all information necessary to unequivocally identify the perpetrators of the unlawful conduct.

The Reporting Person is therefore required to provide all elements useful for verifying the accuracy of the reported facts, in order to allow the appropriate checks described in the following paragraph to confirm the matters reported.

An essential requirement for the acceptance of non-anonymous reports is the presence of elements that allow the identity of the Reporting Person to be verified.

In particular, the report must include:

- the personal details of the Reporting Person, including their professional title or position;
- a clear and complete description of the facts being reported and the manner in which the Reporting Person became aware of them;
- the date and location where the event occurred;
- the name and role (title, professional position, or department in which the activity is performed)

allowing the identification of the individual(s) who committed the reported acts;

- the names and roles of any other individuals who may provide information regarding the reported facts;
- the identification of any documents that may confirm the accuracy of the reported facts;
- any other information that may provide useful evidence regarding the existence of the reported facts.

*Anonymous reports* are accepted only if they are sufficiently detailed and capable of revealing specific facts and situations. They will be considered only if they do not appear manifestly irrelevant, unfounded, or lacking in detail.

The requirement for the truthfulness of the reported facts or situations remains, in order to protect the individual being reported.

## 6. Recipient and Reporting methods

The entity responsible for receiving and examining reports (Recipient or Manager) is the O.d.V. of NOVA ROTORS S.R.L. (composed of a single member).

In accordance with the provisions of the Whistleblowing Decree, the Company establishes dedicated communication channels designed to protect the identity of the Reporting Person. The report must be submitted, alternatively, via:

- in written form, by registered mail with return receipt, including: in a first envelope, the personal details of the Reporting Person, together with a valid identification document; in a second envelope, the subject of the report; both envelopes must then be placed inside a third envelope, clearly marked on the outside with the wording "Confidential – to be opened by the Report Manager," and sent to the following address: Avv. Alessandro Sartore – 36015 Schio (VI), Via Baccarini No. 2, c/o Prospettiva Diritto Law Firm;
- in oral form, by telephone call to the Report Manager at +39 353 4634791 or, at the request of the Reporting Person, through a direct meeting with the same, to be scheduled within three days of the request.

The Recipient who receives the report must ensure the confidentiality of the Reporting Person and of the information received.

## 7. Internal report management

### Preliminary assessment of the report

Upon receipt of the report, the Recipient:

- Issues the Reporting Person an acknowledgment of receipt of the report within seven days from the date of receipt;
- Conducts a preliminary analysis of the contents of the report, if deemed appropriate, also with the support of specialized external consultants, in order to assess its relevance in relation to the scope of application of the Whistleblowing Decree and of this procedure;

- Files the report if it is deemed inadmissible in accordance with the provisions of the Whistleblowing Decree and this procedure. In such cases, the Recipient of the report must inform the Reporting Person in writing of the reasons for the filing;
- If the report is not filed, the Recipient promptly involves the Supervisory Body in order to assess whether the report falls within the scope of reports covered by the 231/2001 Organisational Model;
- Takes charge of managing the report.

As provided for in Article 4 of the Whistleblowing Decree, any report submitted to a person other than the Recipient must be immediately forwarded, in any case within seven days, to the Recipient, with simultaneous notification to the Reporting Person.

## Report handling

The Recipient:

- maintains communication with the Reporting Person and, if necessary, requests additional information;
- diligently follows up on the reports received;
- provides feedback on the report within three months from the date of acknowledgment of receipt of the report or, if no acknowledgment was issued, within three months from the expiry of the seven-day period following submission of the report.

The Recipient has the authority to:

- request the support of internal functions or specialized external consultants, always in compliance with the confidentiality requirements set forth by the Whistleblowing Decree and this procedure;
- request clarifications and/or additional information from the Involved Person during the management of the report.

The Reporting Person retains the possibility of providing further information in the event that the reported act has continued, ceased, or worsened.

Reports and related documentation are retained for the time necessary for their processing and, in any case, for no longer than five years from the date of communication of the final outcome of the report management process.

## Internal investigation activities

In order to assess a report, the Recipient conducts the appropriate internal investigations, either directly or, if necessary and without prejudice to the confidentiality obligation, by appointing an internal or external person to the Company.

## Closure of the report

The evidence collected during the internal investigations is analyzed:

- to understand the context of the report and, in particular, the possible actual occurrence of a violation relevant under the Whistleblowing Decree and/or this procedure;
- to identify disciplinary measures and measures suitable to remedy the situation that occurred and/or to prevent its recurrence.

In the event that a violation is confirmed, the Recipient may:

- proceed with the initiation of a sanctioning procedure against the Involved Person, in compliance with applicable law and the 231 Model;
- assess, also in coordination with other competent company functions, the opportunity to initiate a disciplinary procedure against the Reporting Person in cases where the report is found to be made in bad faith and/or with a purely defamatory intent;
- agree, together with the company function affected by the violation, on the measures necessary to address the identified issues, ensuring monitoring of their effective implementation.

## Communication of results and reporting

The results of the management activities of received and non-filed reports, including the measures adopted, are summarized in a report prepared by the Recipient and submitted on a semi-annual basis to the Administrative Body of the Company. The report is prepared in compliance with the confidentiality obligations set forth by the Whistleblowing Decree.

## 8. Protective measures for the Reporting person

### Protective measures for the Reporting person

As provided for by the Whistleblowing Decree, the following protection measures are introduced in favor of the Reporting Person:

- Prohibition of retaliation on the grounds of a Report;
- Protection from retaliation, for which the following is provided:
  - o the possibility of reporting to ANAC any retaliation believed to have been suffered as a result of a Report;
  - o the nullity of acts carried out in violation of the prohibition of retaliation, which may also be asserted in court;
- Limitation of liability in the event of disclosure or dissemination of violations covered by secrecy, or relating to copyright protection, personal data protection, or information on violations affecting the reputation of the Involved or Reported Person, if:
  - o at the time of disclosure or dissemination there were reasonable grounds to believe that it was necessary to reveal the violation, and
  - o the conditions set forth in the following paragraph 8.2 were met;
- limitations of liability, except where the act constitutes a criminal offense, for the acquisition of information on violations or for access to such information;
- sanctions (as provided in this procedure and described below);
- support measures consisting of information, assistance, and free advice provided by third-sector entities listed in a register available on the ANAC website, regarding reporting procedures and the legal provisions in favor of the Reporting Person and the Involved Person.

## Conditions for the application of protective measures

The protection measures indicated above apply to the Reporting Person and the Connected Persons, provided that:

- At the time of the Report, the Reporting Person had reasonable grounds to believe that the information on the reported or disclosed violations was true and fell within the scope of the Whistleblowing Decree;
- The report was submitted in accordance with the provisions of the Whistleblowing Decree;
- The protection measures also apply in the case of an anonymous report if the Reporting Person is subsequently identified and subjected to retaliation.

By retaliation, in particular, are meant the situations referred to in Article 17 of the Whistleblowing Decree, including, by way of example and not limitation:

- dismissal, suspension, or equivalent measures;
- change of duties;
- non-renewal or early termination of a fixed-term employment contract;
- discrimination or unfavorable treatment;
- early termination or cancellation of a contract for the supply of goods or services.

## 9. Confidentiality of the reporting person's identity

It is the responsibility of the O.d.V. to ensure the confidentiality of the Reporting Person from the moment the report is received, including in cases where the report is subsequently found to be incorrect or unfounded.

Failure to comply with this obligation constitutes a violation of the procedure and, consequently, of the Company's 231 Model.

The report and the attached documentation may not be viewed or copied by third parties.

Except in cases where liability arises from calumny or defamation under the provisions of the Penal Code or Article 2043 of the Civil Code, as well as in cases where anonymity is not legally enforceable (e.g., criminal, tax, or administrative investigations, or inspections by regulatory bodies), the identity of the Reporting Person is protected at every stage following the report; therefore, except for the above-mentioned exceptions, the Reporting Person's identity may not be disclosed without their explicit consent.

With particular reference to disciplinary proceedings, the identity of the Reporting Person may be disclosed to the head of the company function responsible for disciplinary procedures and/or to the accused only in cases where:

- the explicit consent of the Reporting Person has been given;
- or, the disciplinary charge is based solely on the report, and knowing the identity of the Reporting Person is absolutely essential for the defense of the accused, as requested and justified in writing by the latter. In this case, it is the responsibility of the head of the company function in charge of disciplinary proceedings to assess the request of the interested party and determine whether the condition of absolute necessity for knowing the Reporting Person's identity for defense purposes is met. If deemed justified, the head of the function must submit a reasoned request to the O.d.V., containing a clear and precise explanation of the reasons why knowledge of the Reporting Person's identity is indispensable.

The head of the disciplinary proceedings function is subject to the same duties of conduct, aimed at maintaining the confidentiality of the Reporting Person, as those required of the Recipient of the report and the members of the O.d.V.

In the event that the report is transmitted to other departments, bodies, or third parties for the purpose of carrying out investigative activities, only the content of the report shall be forwarded, with all references that could directly or indirectly reveal the identity of the Reporting Person removed.

No form of retaliation or discriminatory measure, whether direct or indirect, against the Reporting Person regarding working conditions is permitted or tolerated for reasons directly or indirectly related to the report. Discriminatory measures include unjustified disciplinary actions, demotions without justified cause, workplace harassment, and any other form of retaliation that creates uncomfortable or intolerable working conditions.

A person who believes they have been subjected to discrimination for having reported a violation or irregularity must inform the O.d.V. in a detailed manner, which, if the claim is substantiated, will report the potential discrimination to the competent departments, functions, or bodies.

The protection of the Reporting Person will also be supported by effective awareness-raising and communication activities for employees regarding their rights and obligations related to reporting unlawful acts.

It is understood that NOVA ROTORS S.R.L. may take appropriate disciplinary measures, as well as legal actions, also to protect its own rights, assets, and reputation.

## 10. External reporting channel

Through the channel established and accessible on the ANAC website (for its use, reference should be made to the guidelines and the official ANAC website), the Reporting Person may submit a report concerning the following violations:

- Acts or omissions that harm the financial interests of the European Union;
- Illegal acts falling within the scope of European Union or national acts relating to the following sectors: public procurement – financial services, products and markets, and 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 protection and personal data security, and network and information system security;
- Acts or omissions related to the internal market, including violations of European Union rules on competition and state aid, as well as violations concerning the internal market connected to acts that contravene corporate tax rules or mechanisms aimed at obtaining a tax advantage that nullifies the purpose or objective of the applicable corporate tax legislation;
- Acts or conduct that undermine the purpose or objective of the provisions of European Union acts in the sectors listed above.

Recourse to the external reporting channel may occur only if:

- The internal reporting channel indicated in this procedure is not operational;
- The Reporting Person has already submitted a report through the channel provided in this procedure, and it did not produce any outcome;
- The Reporting Person has reasonable grounds to believe that an internal report, through the channel provided in this procedure, would have no effect and would expose them to the risk of retaliation;
- The Reporting Person has reasonable grounds to believe that the violation to be reported may constitute an imminent or evident danger to the public interest.

## 11. Sanctioning framework

Any abuse of this procedure may give rise to liability, both in disciplinary proceedings and before other competent authorities, such as DLGS231.-004 R0108/01/24 **MODELLO ORGANIZATIVO 231 ORGANISATIONAL MODEL Procedura di whistleblowing procedure**

reports found to be unfounded, made with intent or gross negligence, or those manifestly opportunistic and/or carried out solely to harm the reported person or other individuals, as well as any other cases of improper use or intentional instrumentalization of this POLICY. Disciplinary sanctions will be proportional to the extent and severity of the unlawful conduct ascertained and may include termination of the employment relationship, in compliance with applicable laws and the relevant provisions of the applicable National Collective Labour Agreement (C.C.N.L.).

Similarly, any confirmed violations of the measures established to protect the Reporting Person will also be subject to sanctions..