

Revision	DATE	CHANGES
00	29/11/2019	First issue

ISSUE: RGSQSA	CHECK: Personnel manager	APPROVAL: Board of Directors
-------------------------	------------------------------------	--

Contents

1. Introduction.....	2
2. The Procedure’s aim and field of application.....	2
3. Parties to whom the Procedure is addressed	3
4. Sending a report	3
5. Preliminary analysis.....	4
6. Specific in-depth studies.....	4
7. Disciplinary proceedings against the reported party (if any): repercussions on the confidentiality of the reporting party’s identity	5
8. Other cases in which the Reporting Party’s identity may be revealed	5
9. Discrimination against the whistleblower is prohibited.....	6
10. The whistleblower’s responsibility	6
11. Recording and storing documentation relating to reports	6

1. Introduction

Italian law no. 179 of 2017 regarding whistleblowing modified article 6 of Italian Legislative Decree no. 231 of 2001 by introducing paragraphs 2 bis, 2 ter and 2 quater which establish that Models 231 “provide

- a) *one or more channels that allow the parties indicated in article 5, paragraph 1, letters a) and b), to submit, in order to safeguard the entity’s integrity, detailed reports of significant unlawful conduct pursuant to this decree and based on precise and concordant factual elements, or reports of breaches of the entity’s Organisational and Management Model, of which they have become aware by virtue of the functions carried out; these channels shall ensure the confidentiality of the identity of the party making the report when managing the said report;*
- b) *at least one alternate reporting channel suitable for ensuing, with IT means, the confidentiality of the identity of the party making the report;*
- c) *the prohibition on retaliatory or discriminatory acts, direct or indirect, against the reporting party for reasons connected with, directly or indirectly, the report made by the same;*
- d) *in the disciplinary system adopted... sanctions against those who breach the measures put in place to protect the reporting party, as well as against those who make fraudulent or grossly negligent reports that are found to be without grounds. The adoption of discriminatory measures against reporting parties as referred to in paragraph 2-bis may be reported to the National Labour Inspectorate [Ispettorato nazionale del lavoro], for the measures under its responsibility, as well as by the reporting party, and by the trade union organisation indicated by the same.*

The retaliatory or discriminatory dismissal of the reporting party is nullified. Also nullified are changes to the reporting party’s duties pursuant to article 2103 of the Italian Civil Code, as well as any other retaliatory or discriminatory measure taken against the reporting party. It is the employer’s responsibility, in the case of a dispute connected with the application of disciplinary sanctions, or downgrading, dismissal, transfer, or submitting the reporting party to another organisational measure having a negative effect, direct or indirect, on their employment conditions, following the submission of the report, to show that such measures are based on reasons unrelated to the report made.”

The term “whistleblowing” (hereinafter the “Report”) means any report or notice that concerns conduct which does not comply with that established by the Code of Ethics adopted by DIEMMEBI SPA or by the Company’s Organisational Model 231, or by internal procedures or external regulations, however applicable.

No negative consequences will fall upon those who, in good faith, make a Report and the confidentiality of the reporting party’s identity is guaranteed.

As better specified in paragraph 4, in order to facility making a report, a system is available at https://www.diemmebi.com/diemmebi_it/whistleblowing.html, which is an alternate channel to sending a paper report to the Company’s address for the attention of the Supervisory Body.

2. The Procedure’s aim and field of application

This document governs the **process of submitting, receiving, analysing and dealing with Reports**, sent or transmitted by any party, even anonymously.

These Reports concern, in particular, the following areas related to the control system:

- a) requests for clarification on the correctness of one's own or another party's behaviour for the purpose of complying fully with the Code of Ethics (e.g. breaches of company prohibitions or provisions, checks on the work of suppliers);
- b) reports of alleged breaches, requests or inducements to breach the law or a regulation, or the Code's provisions or an internal procedure, with reference to the activities and services involving DIEMMEBI SPA (e.g.: non-compliance with contractual clauses, defamation, threats, breaches of privacy, fraud, improper use of company equipment);
- c) reports of **significant unlawful conduct pursuant to Decree 231 and/or breaches of the Model 231 adopted by DIEMMEBI SPA**, even if they might not constitute a crime;
- d) reports made by third parties regarding alleged findings, irregularities and reprehensible actions;
- e) complaints regarding accounting issues, checks;

3. Parties to whom the Procedure is addressed

This procedure is aimed at:

- senior managers and members of the corporate bodies of DIEMMEBI SPA;
- every employee of DIEMMEBI SPA;
- partners, customers, suppliers, consultants, contractors, shareholders and, in general, anyone who has a relationship with DIEMMEBI SPA.

4. Sending a report

The Supervisory Body is responsible for managing Reports since it is the sole recipient of such reports.

Employees, contractors, consultants, workers, shareholders and third parties may send Reports in the manner described below, as soon as they become aware of the events which led to a report being made.

The report must be sent immediately and in accordance with the methods described below, **complete with any supporting documentation** and without taking any initiative of independent analysis and/or in-depth study.

Reports, pursuant to article 6, paragraph 2 bis, must be "*detailed reports... and based on precise and concordant factual elements*"; to this end, a Report should, preferably, contain the following:

- details about the party making the report, with a description of their position or the function they perform in the Company
- a clear, complete description of the events making up the report;
- if known, the circumstances regarding the time and the place in which such events took place;
- if known, the details, or other elements (such as the job and the service in which the activity happens) which allow the party(ies) who carried out the events outlined in the report to be identified;

- an account of any other parties who might be able to provide more information on the events outlined in the report;
- a description of any documents that might be able to confirm the truth of these events;
- any other information that might be able to give further, useful insight regarding the existence of the events making up the report.

Reports may be made:

- a) by sending a message that can be forwarded using the space available at https://www.diemmebi.com/diemmebi_it/whistleblowing.html
or
- b) by sending a letter to Diemmebi Spa, Organismo di Vigilanza [the Supervisory Body], Via dell'Industria 14, 31029 VITTORIO VENETO (TV) – Italy.

The DIEMMEBI SPA website does not detect, in any way whatsoever, direct or indirect, any information regarding the reporting party or the access methods (e.g. server, IP address), ensuring complete anonymity.

Without prejudice to the ability to make reports anonymously, in order to allow the Supervisory Body to contact the Reporting Party and to obtain further details or information that may be useful to analysing the facts which led to the report, with the absolute guarantee that the Reporting Party's identity will be kept confidential, the same Reporting Party may optionally provide his or her details and/or telephone number and/or email address when making the report in order to be contacted, if necessary, by the Supervisory Body.

5. Preliminary analysis

Every Report will undergo a preliminary analysis by the Supervisory Body in order to check whether sufficient data or information has been provided to proceed with an initial assessment of the validity of the Report itself. In carrying out this analysis, if deemed necessary, the Supervisory Body may make use of (for specific aspects dealt with in the Reports, and always with the guarantee that the reporting party's identity will remain confidential) support from certain Functions, insofar as they are responsible. When forwarding the Report to another function/organisation/body/third party in order to carry out a preliminary investigation, only the contents of the report will be forwarded, removing every reference in it that might be used, even indirectly, to determine the identity of the reporting party (see, however, points 7 and 8).

If, at the end of the preliminary analysis, no sufficiently detailed facts have been uncovered or, in any case, the Report appears to be without grounds, it shall, nevertheless, be archived by the Supervisory Body along with the relative reasons, which will be brought to the attention of the Board of Directors and, if the Reporting Party had provided his or her details and/or his or her contact details, to the attention of the Reporting Party too.

6. Specific in-depth studies

With reference to each Report where, following the preliminary analysis, facts are uncovered that are useful in assessing, and sufficient to determining, the validity of the same Report, without prejudice to the reported party's right of defence, the Supervisory Body shall:

- a) initiate specific investigations, making use of the competent organisations, by performing audit activities as well as by involving those corporate functions affected by the Report;
- b) conclude the investigations at any moment if, whilst under way, the Report is found to be without grounds;
- c) make use of, if necessary, external experts and consultants;
- f) agree with the Board of Directors which initiatives (e.g. legal action) to take, if any, in order to safeguard the interests of DIEMMEBI SPA;
- g) request that disciplinary proceedings be taken against the Reporting Party in the case of a Report made in bad faith and/or with the intent to defame, possibly also confirmed by the lack of grounds for making the Report;
- h) submit, for the Board of Directors' assessment, the results of the investigations made following a Report, if this refers to employees and has sufficient grounds, so that appropriate measures can be taken against the reported employees and/or in order to allow the Company to submit a report to the competent judicial authorities.

7. Disciplinary proceedings against the reported party (if any): repercussions on the confidentiality of the reporting party's identity

In the event that disciplinary action is taken against the reported party, the reporting party's identity may be revealed to the head of the corporate function responsible for disciplinary action and/or to the reported party but only in the following cases:

- the reporting party gives his or her express consent;

or

- the disciplinary charge is based solely on the Report and the reporting party's identity is deemed absolutely essential to the reported party's defence as requested by the latter and justified in writing.

In this situation, when the disciplinary charge is based solely on the Report, the head of the corporate function:

- 1) has the obligation of assessing the interested party's/reported party's request and deciding whether or not the Reporting Party's identity is absolutely essential to any defence;
- 2) has the obligation, in the case in which the interested party's request is deemed to have grounds, or making a reasoned request to the Supervisory Body, containing a clear and precise explanation of the reasons for which the reporting party's identity is deemed essential;
- 3) has the same duty of confidentiality, regarding the reporting party's identity, as the Supervisory Body.

8. Other cases in which the Reporting Party's identity may be revealed

Except as specified above regarding disciplinary proceedings against the reported party and the cases in which the Reporting Party is held responsible (by way of slander or defamation pursuant to the Italian Penal Code or to article 2043 of the Italian Civil Code) as well as those situations in

which confidentiality is not enforceable by law (such as, for example, criminal, tax or administrative investigations, inspections by a control body), the Reporting Party's identity will be protected in every stage following the report: therefore, without prejudice to the exceptions given above, revealing the identity of the reporting party is prohibited without his or her express consent and anyone who receives or is involved in dealing with the Report is required to safeguard the confidentiality of such information.

9. Discrimination against the whistleblower is prohibited

No form of retaliation or discriminatory measure, direct or indirect, which has an effect on working conditions and which is motivated directly or indirectly by a whistleblower's report shall be permitted or tolerated against an employee who makes such a Report.

Discriminatory measures include unjustified disciplinary actions, harassment in the workplace, and any other form of retaliation that makes working conditions intolerable.

10. The whistleblower's responsibility

This procedure does not affect the whistleblower's criminal or disciplinary liability concerning the same in the case of a slanderous or defamatory report pursuant to the Italian Penal Code and article 2043 of the Italian Civil Code.

11. Recording and storing documentation relating to reports

In order to ensure the management and traceability of Reports and the related activities, the Supervisory Body ensures that all records regarding a Report are prepared and updated, and ensures that all the related supporting documentation is stored for 2 years from the date the Report is received.

Reports received will be entered into the Supervisory Body's meeting minutes and report records must contain:

- the progress number of the report;
- the date on which the report was received;
- details about the reporting party (if indicated);
- details about the reported party(ies);
- the subject of the report;
- the date on which the report is processed;
- the preliminary investigation following receipt of the report;
- the provisions regarding any verification;
- any consequential corrective proposals and/or disciplinary action.