

**SUBJECT: PROCEDURE FOR THE CORRECT MANAGEMENT OF "WHISTLEBLOWING REPORTS"  
RECEIVED THROUGH THE INTERNAL CHANNEL – WHISTLEBLOWING POLICY**

**Introduction**

The European Union, with Directive 2019/1937, has renewed the legislation concerning the protection of persons who report violations of Union law in order to create a minimum standard for the protection of the rights of whistleblowers (i.e. whistleblowers) in all Member States. Italy has implemented the European Directive with Legislative Decree no. 24 of 10 March 2023 (hereinafter also referred to as the "Whistleblowing Decree" or the "Decree").

With the implementation of this Policy, the Company Diemmebi S.p.A. Benefit Company (hereinafter, the "Company") has intended to comply with the aforementioned regulatory requirements, as well as with the addresses provided in this regard by ANAC and Confindustria (<https://www.confindustria.it/home/policy/position-paper/dettaglio/guida-operativa-whistleblowing>).

The objective pursued is to provide the whistleblower, or those who report violations, with clear operational indications regarding the subject, content, recipients and methods of transmitting reports.

The reporting management procedure guarantees the confidentiality of the identity of the reporting party from the moment of receipt and in any subsequent contact. Pursuant to art. 5, par. 1, letter e) of the Decree, this policy therefore provides information on the channels, procedures and conditions for making reports.

**1. Whistleblowers -**

Reports can be made by the following parties:

- a) employees, including workers who perform:
  - part-time, intermittent, fixed-term, administration, apprenticeship, ancillary work (whose employment relationship is governed by Legislative Decree n.81/2015);
  - occasional services (pursuant to art. 54-bis of Legislative Decree no. 50/2017, pursuant to the Law n.96/2017);
- b) self-employed workers
  - with a work contract (Article 2222 of the Italian Civil Code);
  - with a collaboration relationship (pursuant to art. 409 of the Italian Code of Civil Procedure), such as agency, commercial representation and other collaboration relationships that take the form of a continuous and coordinated work, mainly personal, even if not of a subordinate nature;
  - with a collaboration relationship that materialises in exclusively personal, continuous work services and whose execution methods are organised by the client;
- c) collaborators who carry out their work with persons who provide goods or services or who carry out works in favour of the Company;
- d) freelancers and consultants who work for the Company;
- e) volunteers and trainees, paid and unpaid, who work for the Company;

- f) the shareholder and persons with administrative, management, control, supervisory or representative functions, even if these functions are exercised on a purely factual basis at the Company (for example, members of the Board of Directors or Odv).

The protection of reporting persons (Article 6 of this Policy) also applies if the reporting, the complaint to the judicial or accounting authority or the public disclosure of information takes place:

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

## 2. Subject of the report and reports excluded

For companies such as Diemmebi S.p.A. Benefit Company with a number of employees greater than 50, in accordance with the provisions of Legislative Decree no. 24/2023 to art. 3, para. 2, lett. a) the offences referred to in art. 2, paragraph 1, lett. a) no. 3, 4, 5, 6 and, therefore:

*"3) offences that fall within the scope of the European Union or national acts indicated in the annex to this decree or of the national acts that constitute the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex to this decree, 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 protection of personal data and security of networks and information systems;*

*4) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;*

*5) acts or omissions concerning the internal market, as referred to in Article 26 (2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and State aid rules, as well as breaches concerning the internal market related to acts that violate corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation;*

*6) acts or conduct that defeat the object or purpose of the provisions of the acts of the Union in the areas indicated in numbers 3), 4) and 5)".*

The Company has implemented and adopted an Organisation and Management Model pursuant to Legislative Decree 231/2001 - MOG 231, therefore, in accordance with the provisions of Legislative Decree no. 24/2023 to art. 3, para. 2, lett. b, second sentence, the violations referred to in art. 2, paragraph 1, lett. a) no. 2, or:

*"2) relevant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001, or violations of the organisation and management models provided for therein, which do not fall within numbers 3), 4), 5) and 6)".*

According to the provisions of Legislative Decree no. 24/2023 in art. 1, paragraph 2, reports relating to:

*"a) disputes, claims or requests related to a personal interest of the reporting person or the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment or public*

*employment relationships, or inherent to their employment or public employment relationships with hierarchically superior figures;*

*b) reports of violations where they are already compulsorily governed by the European Union or national acts indicated in part II of the annex to this decree or by the national acts that constitute the implementation of the European Union acts indicated in part II of the annex to Directive (EU) 2019/1937, although not indicated in part II of the annex to this decree;*

*c) reports of breaches of national security, as well as of contracts relating to defence or national security aspects, unless those aspects fall within the relevant secondary legislation of the European Union".*

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

The Company has established internal reporting channels that guarantee the confidentiality of the identity of the reporting person, the person involved and the persons in any case mentioned in the report, as well as the content of the report and the related documentation.

Reporting through the external channel established and managed by ANAC (National Anti-Corruption Authority) can only be carried out under certain conditions, namely when:

- there is no provision, within the work context, for the mandatory activation of the internal reporting channel or this, even if mandatory, is not active or, even if activated, does not comply with what is required by law;
- the whistleblower has already made an internal report and it has not been followed up;
- the whistleblower has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up or that the same report could 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.

Public disclosure is subject to even stricter conditions, with the subject being able to resort to it directly only when:

- the whistleblower has previously made an internal and external report or has made an external report directly and no response has been given within the established deadlines regarding the measures envisaged or adopted to follow up on 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 reasonable grounds to believe that the external report may involve the risk of retaliation or may not have effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the perpetrator of the violation or involved in the violation itself.

Obviously, the possibility of making complaints to the judicial authority remains unaffected.

### **4. Content and method of reporting**

**Whistleblowing** can be carried out if the following conditions are met:

- there is information (or well-founded suspicions) concerning violations committed or that, on the basis of concrete elements, may be committed and such as to harm the public interest or the integrity of the Company, as well as concerning conduct aimed at concealing such violations

and

- such information is learned (or suspicions have arisen) within the work context.

Reports relating exclusively to:

- complaints, claims or requests related to a personal interest of the whistleblower;
- individual employment relationships or collaboration of the whistleblower with the Company, or with hierarchically superior figures;
- aspects of the reported person's private life, without any direct or indirect connection with the company and/or professional activity.

In addition, reports are not allowed:

- pretentious, defamatory, libelous or aimed exclusively at damaging the reported;
- related to violations that the whistleblower knows are unfounded.

With regard to the content of the report, **under penalty of inadmissibility**, it must contain:

1. the **identification data** of the reporting person (except for indications relating to anonymous reports) as well as a contact to communicate subsequent updates;
2. the **clear, complete and detailed description of the facts** subject to reporting;
3. the **circumstances of the time and place** in which the fact that is the subject of the report occurred and, therefore, a description of the facts that are the subject of the report, specifying the details relating to the circumstantial news and, where present, also the ways in which the facts that are the subject of the report were known;
4. the **general information** or other elements that allow the identification of the person(s) deemed responsible for the reported facts;
5. an account of **any other parties** who might be able to provide more information on the events outlined in the report;
6. a description of **any documents** that might be able to confirm the truth of these events;
7. **any other information** that might be able to give further, useful insight regarding the existence of the events making up the report.

With regard to the methods, **whistleblowing reports** can be carried out as follows:

- **by calling 328 733 0613** (Dr. Alberto Azzalini) **or 346 682 5076** (Dr. Enzo Stefani)
- **by paper mail/RAR**: as indicated by both ANAC and Confindustria in their Guidelines, in this case **the report must be inserted in two closed envelopes including, in the first, the identification data of the whistleblower, together with a copy of his identity document; in the second, the subject of the report; both envelopes must then be inserted in a third envelope showing the address of Diemmebi S.p.A. on the outside Benefit Company (Via dell 'Industria 14, 31029 VITTORIO VENETO TV) and the words "reserved for the reporting manager".**

The Company reserves the right to consider anonymous reports, in order to initiate in-depth investigations to ascertain what has been reported, only if they present precise, consistent and adequately substantiated information. In any case, the protection measures to protect the whistleblower apply only if the whistleblower is subsequently identified and has suffered retaliation (Article 16, paragraph 4 of Legislative Decree 24/2023).

By company choice, as managers of whistleblowing reports, the external members of the Supervisory Body 231 Dr. Alberto Azzalini and Dr. Enzo Stefani have been appointed, who will monitor and manage any reports in

accordance with the provisions of the Whistleblowing Decree, in particular guaranteeing the confidentiality of the identity of the whistleblower and the report itself.

## 5. Report management

This procedure regulates the process of receiving, analysing and processing reports of illegal conduct of which the reporting party has become aware within the work context.

As part of the management of the internal reporting channel, the reporting manager (hereinafter also the "receiver") operates in the ways indicated below.

The report made orally - in the forms indicated in this Policy, or by call, during which the whistleblower may also request a meeting in person - with the consent of the whistleblower, is documented by the Manager of the report by recording on a device suitable for storage and listening or by minutes.

If a registered telephone line or other registered messaging system is used as an internal channel for receiving reports, the reports will be stored in devices suitable for storage and listening, or, alternatively, the report will be fully transcribed.

In the event of a direct meeting with the reporter, the same will be registered, or, if this does not happen or the reporter does not consent to the registration, the appropriate meeting report will be drawn up, which will be signed by both the manager and the reporter and of which a copy will be provided to the latter.

In the event that the report has been erroneously transmitted to a person not in charge of receiving it and it is evident that it is a whistleblowing report, the recipient is obliged to promptly evidence its receipt to the manager of the report, in any case within 7 (seven) days of such receipt, giving simultaneous notice of such transmission to the whistleblower, without prejudice to all the confidentiality obligations provided for in this policy also in relation to the same and its consequent responsibility in the event of violation of the same.

With regard to relations with the whistleblower, the recipient maintains dialogue with the whistleblower and may request, if necessary, additions.

In the event of a report drawn up following a meeting with the reporting person, the latter may verify, rectify and confirm the report of the meeting by signing it.

With regard to the examination of the report, the recipient follows up on the reports received, assessing the existence of the legitimacy of the whistleblower and that the report falls within the scope of the rule; the assessment of the circumstances of the time and place in which the event occurred follows.

At the end of the preliminary check:

- if the conditions are not met, the report is **filed**, explaining the reasons;
- if the conditions are met, the **investigation** is initiated.

The recipient guarantees the correct conduct of the investigation through:

- the collection of documents and information;
- the involvement of external parties (in the event that it is necessary to make use of the technical assistance of third party professionals) or other company functions, which have the obligation to collaborate with the reporting manager;
- the hearing of any other internal/external subjects, where necessary.

The investigation is carried out in accordance with the following principles:



- measures are taken to prevent the identification of the whistleblower and the persons involved;
- the checks are carried out by people with the necessary preparation and the activities are tracked and archived correctly;
- the subjects involved in the evaluation maintain the confidentiality of the information received, unless otherwise provided by law;
- the verifications are carried out ensuring the adoption of appropriate measures for the collection, use, and storage of personal information and ensuring that the needs of the investigation are balanced with that of privacy protection;
- appropriate measures are guaranteed to manage any conflicts of interest if the report concerns the recipient.

With regard to the response to the whistleblower, **within three months** from the date of the notice of receipt or, in the absence of such notice, from the expiration of the seven-day period from the submission of the report, the recipient provides feedback on the report, communicating alternatively:

- **archiving**, providing the reasons for the decision  
or
- the **reasonableness** of the report and sending it to the competent internal bodies responsible for the related follow-ups  
or
- the activity carried out and still to be carried out (in the case of reports that involve, for the purposes of checks, a longer assessment activity) and any measures adopted (measures or referral to the competent Authority).

## 6. Conflict of interest

If there is the hypothesis of a conflict of interest (since, for example, the reported subject is one of the two designated managers) the report may be made to the other of the two managers, expressly indicating it on the envelope in the wording “reserved for the manager of the report Dr. Azzalini/Stefani”).

## 7. Whistleblower Protection and Responsibility

Whistleblowers may not suffer any form of retaliation: the law provides, in fact, that those who make the report may not be sanctioned, demoted, dismissed, transferred or subjected to another organisational measure that ends up having, directly or indirectly, negative effects on working conditions, or effects of discrimination or retaliation against them.

The reasons that lead the person to report are irrelevant for the purposes of their protection.

In the context of judicial or administrative proceedings or even extrajudicial proceedings concerning the ascertainment of prohibited conduct towards the reporting persons, it is presumed that such conduct was put in place due to the reporting. The burden of proving that such conduct towards whistleblowers is motivated by reasons unrelated to the reporting remains with the whistleblower.

Moreover, the alleged discriminatory or retaliatory measures suffered must be communicated to the Labour Inspectorate entrusted with the task of ascertaining whether the retaliatory measure is consequent to the reporting of offences.

With regard to privacy, any processing of personal data will be carried out in accordance with EU Regulation 2016/679 (GDPR), Legislative Decree no. 196 of 30 June 2003 (Privacy Code) as well as Articles 13 and 14 of the Whistleblowing Decree.

The information regarding the processing of personal data following a whistleblowing report is available on the Company's website and, in order to forward their communication, the whistleblower is required to have read it, in one with this procedure.

The reports and related documentation are kept for the time necessary to process the report and no later than 5 years from the date of communication of the final outcome of the reporting procedure.

The Company guarantees the reported party the right to be informed, within a reasonable period of time, about any reports involving him, guaranteeing the right to defense where disciplinary measures are initiated against him.

This procedure is also without prejudice to the criminal, civil and disciplinary liability of the whistleblower in the event of slanderous or defamatory reporting, abuse of the whistleblowing reporting procedure, and any other hypothesis of improper use or intentional exploitation of the procedure itself, pursuant to the Italian Criminal Code and Article 2043 of the Italian Civil Code.

## 8. Entry into force and amendments

This policy comes into force on 19 February 2024 and the Company will provide the necessary advertisement.

All employees may propose, when deemed necessary, motivated additions to this policy and the proposals will be examined by the Company's Legal Department.

In any case, this policy remains subject to periodic review where this is necessary due to changed corporate needs, changes and additions to current legislation on the subject and/or new interpretative guidelines of the discipline. (Current revision Rev 00 of 09/02/2024)

The Company Diemmebi S.p.A. Società Benefit

