



Date 05/12/2023		Issue and Verification Entity: Corporate Management Signature: CEO - E. Calabria	Approval Entity: Corporate Management Signature: CEO - E. Calabria	
Date	rev. no.	Revision description	Review and verification	Approval



**Organisation, management and
control model
pursuant to (It.)
Legislative Decree
no. 231/2001**

**Whistleblowing Report Management
Procedure**



Table of contents

- 1. FOREWORD..... 3**
- 2. REGULATORY FRAMEWORK..... 3**
- 3. PURPOSE AND SCOPE 3**
- 4. DEFINITIONS 3**
- 5. CHARACTERISTICS OF THE REPORT..... 4**
 - 5.1 Who can report: the reporting person or “whistleblower”4
 - 5.2 Anonymous reports4
 - 5.3 Subject of the report: what can be reported?.....4
 - 5.4 How should a report be made?5
- 6. REPORTING METHODS AND CHANNELS..... 6**
 - 6.1 The reporting channels.....6
 - 6.2 The internal reporting channel: the TESEO WEB platform..... 6
- 7. MEANS OF HANDLING REPORTS..... 7**
 - 7.1 Persons entrusted with handling the report7
 - 7.2 Who receives the report - Internal Whistleblowing Committee (IWC)..... 7
 - 7.2.1 How the Committee handles the reports..... 7
 - 7.2.2 Archiving and retention times 8
 - 7.2.3 Reporting 8
 - 7.3 Protection and liability of the reporting person..... 8
 - 7.3.1 Protection of confidentiality..... 8
 - 7.3.2 Protection from retaliation..... 9
 - 7.3.3 Conditions for enjoying the protections..... 9
- 8. DISCIPLINARY SANCTIONS 10**
- 9. TRAINING AND INFORMATION 10**
 - 9.1 Operating instructions for the use of the “Teseo” Whistleblowing Web platform 10

1. FOREWORD

Ciemmecalabria S.r.l. (hereinafter also referred to as the “Company”) has adopted an internal communication channel for reports of actual or suspected violations without fear of retaliation and with the utmost respect for the protections provided to the reporting person.

The Company adopts an Organisation, Management and Control Model pursuant to (It.) Leg. Decree no. 231/01 (MOGC) so the internal reporting channel is envisaged by the Model. This procedure is to be understood as an annex to Model 231.

2. REGULATORY FRAMEWORK

- ⇒ Directive 1937/2019
- ⇒ Regulation 679/2016 or GDPR
- ⇒ (It.) Legislative Decree no. 24/2023: implementing in Italy Directive (EU) no. 1937/2019 on whistleblowing, repealing the relevant provisions of (It.) Law no. 179/2017 for the public sector and of (It.) Legislative Decree no. 231/2001 for the private sector;
- ⇒ (It.) Legislative Decree no. 231/01 governing the administrative liability of legal persons.
- ⇒ The Draft Guidelines on the protection of persons reporting violations of Union law and the protection of persons reporting violations of national law - procedures for the submission and handling of external reports - ANAC (NATIONAL ANTI-CORRUPTION AUTHORITY)

3. PURPOSE AND SCOPE

The purpose of this procedure is to:

- ✓ **Promote** a corporate culture based on transparency, accountability and integrity;
- ✓ **Establish and publicise** the internal reporting channel;
- ✓ **Define the responsibilities for the report handling process;**
- ✓ **Outline the safeguards provided for the reporting person or protection system in accordance with the legislation;**
- ✓ **Describe the system of sanctions** envisaged by the legislation against the Company and the reporting person.

The procedure applies to Ciemmecalabria S.r.l.

4. DEFINITIONS

- **WHISTLEBLOWER or REPORTING PERSON:** a natural person who makes a report of violations within his or her work-related context.
- **VIOLATIONS:** conduct, acts or omissions, which harm the public interest or the integrity of the public administration or private entity.
- **WORK-RELATED CONTEXT:** the work or professional activities, present or past, carried out within the Company, through which, regardless of the nature of such activities, a person acquires Information on the Violations and in the context of which he or she could risk suffering retaliation in the event of a report.
- **REPORT:** communication by the reporting person concerning information on one or more violations.
- **INTERNAL REPORTING:** the communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by the Company.
- **EXTERNAL REPORTING:** the communication, written or oral, of information on violations, submitted through the external reporting channel managed by the ANAC.
- **PUBLIC DISCLOSURE:** making violations public through print or electronic media in order to reach a large number of people (including the use of social networks).
- **OFFICIAL COMPLAINT TO THE JUDICIAL AUTHORITY:** possibility of approaching the competent national judicial and accounting authorities to denounce unlawful conduct of which one has become aware in the public or private work-related context.

- **RETALIATION:** any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report that causes or is likely to cause the reporting person or the person making the official complaint, directly or indirectly, unjust damage.
- **ANAC:** Italian National Anti-Corruption Authority (<https://www.anticorruzione.it>).
- **FACILITATOR:** a natural person who assists the reporting person in the reporting process, operating within the same work-related context and whose assistance must be kept confidential.

5. CHARACTERISTICS OF THE REPORT

5.1 Who can report: the reporting person or “Whistleblower”

The Company, in compliance with the regulatory framework, identifies the following categories of potential whistleblowers:

INTERNAL STAKEHOLDERS:	EXTERNAL STAKEHOLDERS:
<ul style="list-style-type: none"> • All employees, regardless of contractual classification and role; • Persons with an administrative, management, control, supervisory or representative role, including de facto roles. 	<ul style="list-style-type: none"> • Self-employed workers and collaborators, who supply goods or services or perform works for the Company; • Volunteers and trainees, paid and unpaid, who work in the Company’s work-related context; • Freelancers and consultants working for the Company.
OTHER SUBJECTS TO WHICH THE PROTECTIONS OF THE REPORTING PERSON ARE EXTENDED	
<ul style="list-style-type: none"> • Facilitators • Persons in the same work-related context with family ties up to the fourth degree and stable emotional ties • Work colleagues with a usual and current relationship (e.g. friendship ties) in the same work-related context • Entities owned by the reporting person or for which the reporting person works or which operate in the same work-related context (the rationale here is to protect such entities against retaliation of a commercial nature) 	

The report may be made by a person in the selection or pre-contractual phase, in the probationary period and after the termination of the relationship.

This procedure refers to cases in which the reporting person discloses his or her identity; the rationale is to ensure that such persons are afforded the protections provided for by the legislation, while guaranteeing the confidentiality of the personal data provided.

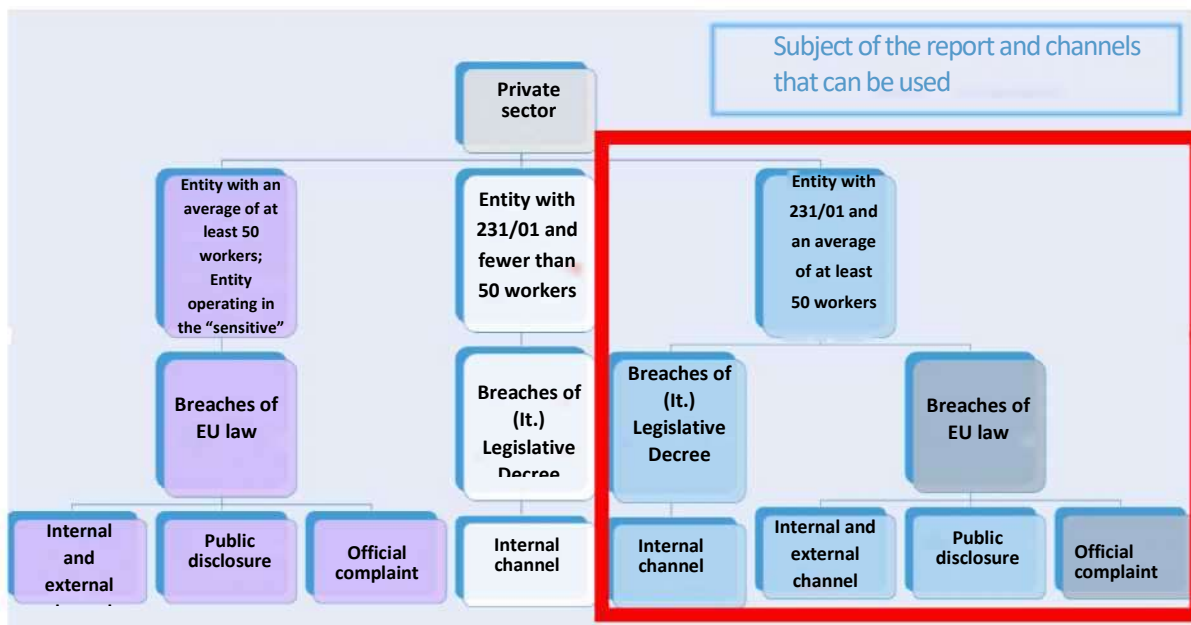
5.2 Anonymous reports

Anonymous reports are to be considered “ordinary” reports, even if channelled through the internal channel. The safeguards apply to anonymous reporting persons, subsequently identified, who have reported to the ANAC that he or she has suffered retaliation.

In the case of anonymous reports, the content of the report is decisive for its admissibility or “handling”; therefore only substantiated and evidenced reports will be taken into due consideration.

5.3 Subject of the report: what can be reported?

The decree differentiates the subject of the report in relation to the characteristics of the legal entities involved; the table below summarises what can be reported and through which channels:



Source: ANAC Draft Guidelines

As a general rule, the report may concern all conduct relevant under (It.) Legislative Decree no. 231/01 or which entails alleged or ascertained violations of Model 231 or the Code of Ethics, to which must be added offences of EU relevance and therefore affecting the financial interests of the European Union.

By way of a non-limiting example, the report may concern:

- ⇒ **Bribery, active and passive;**
- ⇒ **Conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g., omission of documentation, submission of false or misleading information);**
- ⇒ **Promising or giving money, goods or services or other benefit in order to bribe suppliers or customers;**
- ⇒ **Tax, accounting and financial misconduct;**
- ⇒ **Tax fraud;**
- ⇒ **Violations of human rights;**
- ⇒ **Environmental and occupational health and safety offences;**
- ⇒ **Illegal use of personal data or blatant violations of the law protecting privacy;**
- ⇒ **Competition and state aid violations;**
- ⇒ **Violations of the Code of Ethics and of the rules contained in the Organisation, Management and Control Model.**

In order to protect the dignity and health of workers, as well as the moral integrity and values of the Company, there is the possibility to report cases of harassment, abuse suffered in the workplace and/or discrimination in relation to gender, ethnicity, religious faith, sexual orientation.

5.4 How should a report be made?

Reports should preferably include the following elements:

- ⇒ **A full description of the facts being reported;**
- ⇒ **If known, the time and place in which the violations were committed or for which there is a presumption;**
- ⇒ **The general information or elements (job title, office, activity carried out) of the reported subject in order to allow his or her identification;**
- ⇒ **Indication of any witnesses or persons who can provide information on the facts being reported;**
- ⇒ **Any attachments or documents that may confirm the facts reported;**
- ⇒ **Any other information that may provide useful feedback as to the existence of the facts.**

The following may be reported and are, therefore, admissible:

⇒ **Reports of retaliation that the reporting person believes he or she has suffered as a result of a report.**

Alleged retaliation, which is also potentially reportable, should only be reported to the ANAC. Trade union representatives may not inform the ANAC of alleged retaliation on behalf of the reporting person.

On the other hand, the following are excluded and therefore **INELIGIBLE**:

⇒ **Reports linked to an interest of a personal nature on the part of the person making the report, which relate exclusively to his or her individual working relationships with colleagues or hierarchically superior figures;**

⇒ **Reports based on mere suspicions or rumours;**

⇒ **Reports on breaches of national security.**

6. REPORTING METHODS AND CHANNELS

6.1 The reporting channels

It should be pointed out that the decree potentially envisages more than one modality:

Internal Channel	ANAC External Channel	Public Disclosure	Official complaint
Channel established by the company	The whistleblower may have recourse to the ANAC when: <ul style="list-style-type: none"> the internal reporting channel is not active or does not meet the legal requirements (e.g., when it does not guarantee confidentiality); he or she has already made an internal report without receiving a reply; he or she fears that reporting may lead to the risk of retaliation; he or she fears that the breach may constitute an imminent or obvious danger to the public interest. 	The reporting person may resort to public disclosure in the press or media, social media when: <ul style="list-style-type: none"> he or she has already made a report internally and/or to the ANAC without receiving a reply; he or she fears that reporting may lead to the risk of retaliation; he or she considers that the breach may constitute an imminent or obvious danger to the public interest. 	Finally, the decree also grants the reporting person the right to report unlawful conduct constituting a criminal offence directly to the national authorities.

6.2 The internal reporting channel: the TESEO WEB platform

The Company has set up a special internal reporting channel to which the reporting person may have recourse.

The platform uses the TESEO web-based solution, which offers a customised portal guaranteeing compliance with all the necessary legal requirements, including those laid down for the organisation and management of personal data processing and compliance with privacy legislation (It. Legislative Decree no. 196/2003 - Personal Data Protection Code; Regulation (EU) 2016/679 on the protection of personal data). The platform allows all internal and external stakeholders to send reports to predetermined internal persons authorised to handle the report in order to ensure effective and confidential communication.

Access to the platform is via the Company's institutional website or the following link
ciemmecalabria.wb.teseoerm.com

Before making a report, the reporting person is asked to read a privacy statement on the processing of his or her personal data.

The reporting person has the choice of making a report either by providing his or her identity or completely anonymously, by entering only the subject of the report and the relevant topic.

Once the report has been entered, the platform assigns a **unique identification code (ticket code)**, which the reporting person must keep and transcribe, as it will enable him or her to check the progress of his or her report.

When reporting, the reporting person receives a notification of receipt or notification visible directly in the platform.

The platform allows the reporting person to make a written report.

For further operational details concerning the use of the platform, please refer to **“Operating instructions for the use of the Whistleblowing Web platform”**.

It is always possible for the reporting person to request to be heard in person; the suggestion in this case is to access the platform anyway and send this request in the descriptive fields in order to track the request and keep it confidential.

7. MEANS OF HANDLING REPORTS

7.1 Persons entrusted with handling the report

As envisaged by the ANAC Guidelines, the management of the internal reporting channel referred to in the previous paragraph may be entrusted:

- a. to a person within the administration/entity
- b. to an office of the administration/entity with specially dedicated staff
- c. to an external party

However, even if an organisation decides to outsource the operation of its whistleblowing channels to an external provider, it remains responsible for following up the report, dealing with the wrongdoing identified and providing feedback to the reporting person. Therefore, it is always necessary for the organisation to appoint at least one internal contact person.

7.2 Who receives the report - Internal Whistleblowing Committee (IWC)

The Company has set up an internal Whistleblowing Committee to receive and handle whistleblowing reports. The Committee consists of the following functions:

- Members of the Supervisory Body.

The coordinating function of the Committee is assumed by the Chairman of the Supervisory Body.

The Committee, as a first-level receiver, has the task of analysing all reports received by the Company.

The members of the Committee are appointed as 'persons authorised to process' within the meaning of current data protection legislation.

It is always at the option of the reporting person when submitting the report to exclude one or more functions as recipients of the report among those authorised.

7.2.1 How the Committee handles reports

The Committee makes a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility (preliminary investigation). In particular,

the Committee checks:

- whether or not it falls within the subjective and objective scope of the rule (who reported and what they reported);



- the presence of factual elements capable of justifying any further checks or investigations;
- that the report is accurate and circumstantiated and, therefore, not generic and not defamatory;
- that any documentation attached to the report is appropriate and consistent.

After assessing the report as admissible, the Committee carries out the necessary investigation (investigation) to follow up the report, including through hearings and the acquisition of documents, always respecting the principles of impartiality and confidentiality.

In the event of violations of the Code of Ethics and the Organisation, Management and Control Model, the Supervisory Body, which is bound to confidentiality, is also always involved. Any additional parties may be involved subject to prior disclosure and signing of the confidentiality agreement.

At the outcome of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt (notification), the Committee undertakes to provide feedback to the reporting person, unless the deadline is extended to 6 months if adequately motivated.

If the report concerns matters not covered by the Legislative Decree. 231/2001 and not pertaining to that discipline, the Supervisory Body has the power to authorise the internal managers responsible by role to handle the report.

7.2.2 Archiving and retention times

All documentation relating to reports received is archived within the platform (computerised archiving) and stored in accordance with current data protection regulations.

The documentation on the report will be kept for a maximum of 5 years. Personal data that are manifestly unnecessary for the processing of a specific alert are not collected or, if accidentally collected, will be deleted immediately.

7.2.3 Reporting

The Committee prepares an annual Report indicating the Whistleblowing Reports received during the reporting period. The Committee's Annual Report shows the 'status' of each Whistleblowing Report (e.g., received, open, in process/closed, etc.) and any action taken (corrective action and disciplinary measures) in compliance with the reporting party's confidentiality rules.

The Committee's Annual Report on Whistleblowing Reports is sent to:

- the Board of Directors of the Company;
- the Board of Statutory Auditors.

7.3 Protection and responsibility of the reporting person

7.3.1 Protection of confidentiality

The identity of the reporting person and that of the other persons involved (e.g., facilitator) is protected in any context following the report. Breach of the confidentiality obligation is a source of disciplinary liability, without prejudice to any further liability provided for by law.

Exceptions to the protection of confidentiality:

<p>Express consent of the reporting person to disclose his or her identity to persons other than those authorised in advance.</p>	<p>In criminal proceedings, the identity of the reporting person is covered by secrecy within the limits of Art. 329 cpp (only after the closure of the preliminary investigation).</p>	<p>In disciplinary proceedings brought against the alleged perpetrator of the reported conduct, the identity of the reporting person may be disclosed to the reported person to enable him/her to defend himself/herself only with the express consent of the reporting person.</p>
--	--	--

In the handling of the report, the personal data of the reporting person and of any other persons involved will be processed in full compliance with the provisions of the applicable data protection legislation, including Reg. EU 679/2016 ('GDPR') and the Legislative Decree. 196/2003

To this end, the company carried out a data protection impact assessment (DPIA).

7.3.2 Protection from retaliation

In compliance with legal obligations, the Company has adopted a strict anti-retaliation policy. Retaliation will not be tolerated, including but not limited to the following scenarios:

- ⇒ ***Dismissal, suspension or equivalent measures;***
- ⇒ ***Demotion or non-promotion;***
- ⇒ ***Change of duties, change of workplace, reduction of salary, change of working hours;***
- ⇒ ***Suspension of training or any restriction of access to it;***
- ⇒ ***Demerits or negative references;***
- ⇒ ***Adoption of disciplinary measures or other sanctions, including fines;***
- ⇒ ***Coercion, intimidation, harassment or ostracism;***
- ⇒ ***Discrimination or otherwise unfavourable treatment;***
- ⇒ ***Failure to convert a fixed-term employment contract into an employment contract of indefinite duration where the employee had a legitimate expectation of such conversion;***
- ⇒ ***Non-renewal or early termination of a fixed-term employment contract;***
- ⇒ ***Damage, including to a person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;***
- ⇒ ***Inclusion in blacklists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;***
- ⇒ ***Early termination or cancellation of the contract for the supply of goods or services;***
- ⇒ ***Cancellation of a licence or permit;***
- ⇒ ***Request for psychiatric or medical examinations.***

The Company considers the psychological and physical well-being of its employees and collaborators to be fundamental and is committed to protecting any person who makes a report in good faith.

7.3.3 Conditions for enjoying the protections

- ⇒ ***Whistleblowers must reasonably believe that the information on reported violations is true (not supposition, rumour or public knowledge);***
- ⇒ ***The good faith of the reporting person is protected even in the case of inaccurate reports due to genuine errors (lack of knowledge of the legal rules);***
- ⇒ ***The whistleblower must clearly indicate in the subject line of the report that it is a whistleblowing report;***
- ⇒ ***There must be a close connection or consequentiality between the report and the unfavourable act directly or indirectly suffered by the reporting person in order to constitute retaliation.***

Subject to the specific limitations provided for, protection of the reporting person is not guaranteed in the following cases

- ⇒ ***The criminal liability of the whistleblower for the offences of slander and defamation, or his civil liability for the same whistleblowing in cases of wilful misconduct or gross negligence, has been established by a first instance judgment.***

If liability is established, a disciplinary sanction shall also be imposed on the reporting person or the person making the official complaint.

8. DISCIPLINARY SANCTIONS

The Organisation, Management and Control Model, pursuant to (It.) Leg. Decree no. 231/01 adopted by the Company envisages a disciplinary system that sanctions those who engage in the conduct referred to in the report, as well as those who violate the measures to protect the reporting person, in accordance with the provisions of the ANAC Guidelines. Should the investigation activities conducted in accordance with this procedure reveal violations or offences against Company Personnel or that of Third Parties (consultants, collaborators, business partners, etc.), the Company shall act promptly to apply the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and to promote a safe environment for those who decide to report violations or misconduct.

9. TRAINING AND INFORMATION

The Company undertakes to disseminate the procedure to all interested parties, internal and external to the Company, through appropriate information and periodic training activities.

This procedure is published on:

- the Company's website;

9.1 Operating instructions for the use of the "Teseo" Whistleblowing Web platform

1. **Who does it involve?**
2. **To whom is it addressed?**
3. **What is it for?**
4. **When to make a report?**
5. **Who receives the report?**
6. **What cannot be reported?**
7. **What are the internal channels for making a report?**

Who does it involve?

Ciemmecalabria S.r.l.

To whom is it addressed?

- To all employees (subordinate workers)
- Persons with administrative, management, supervisory or representative roles
- Self-employed persons working for the Company
- Volunteers and trainees (paid or unpaid) working at the Company
- Freelancers and consultants working for the Company

What is it for?

To guarantee protection both in terms of confidentiality and from any retaliatory measures for persons who make reports by contributing to the emergence and prevention of risks and situations detrimental to the Company and consequently to the collective public interest.

To provide guidelines and operational instructions to the reporting person on the subject, content, recipients and handling of reports as well as on the forms of protection offered in line with European and local regulatory references.

When to make a report?

When there is knowledge of founded or alleged unlawful conduct based on precise and concordant facts relating to the work-related context. The subject of reports may be specific violations of national and EU law and/or unlawful acts of a different nature that harm the public interest or the integrity of the Company.

Information on reportable infringements does not include information that is clearly unsubstantiated, information that is already fully in the public domain, and information acquired only on the basis of rumours or sources that are not very reliable (so-called “rumours”).

Before proceeding with a formal report, internal discussion with one’s direct managers is suggested, where possible.

Who receives a report?

The Company has entrusted the management of reports to the Whistleblowing Committee, which is endowed with the professional skills required to ensure compliance with the provisions of (It.) Legislative Decree no. 24/2023.

What cannot be reported?

Challenges, claims or demands linked to an interest of a personal nature of the reporting person. Reports of national security breaches, as well as of procurement relating to defence or national security aspects.

What are the internal channels for making a report?

The Company, having consulted the trade union representatives, **has adopted an internal IT channel - the Teseo Whistleblowing platform.**

The platform enables the transmission of written reports to the authorised parties (recipients of the report).

The reporting person may also request a direct face-to-face meeting set within a reasonable time after the request.

How to make a whistleblowing report via the TESEO ERM platform

1	Go to the ciemmecalabria.wb.teseoerm.com webpage or the Company’s website and read the privacy policy (acknowledgement). Click the link and follow the instructions you will find within the platform and on the website - whistleblowing section.
2	Click on the “ send a report ” button, continue by filling in the mandatory fields marked with (*). The reporting person may also fill in the other non-compulsory fields providing information on the identity of the reporting person. In any case, remember that the report must be substantiated by indicating: <ul style="list-style-type: none"> - The time and place in which the reported event occurred; - The description of the fact (also with proof or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
4	The platform will ask you as optional for your consent to disclose your identity (if provided) to persons other than those competent to receive and manage reports.
5	When you are certain of the content to be forwarded, click “send”.
6	The platform will then issue a unique alphanumeric code (ticket code) which you must write down , keep and not disclose to third parties. It will be the only way through which you can access this report again to monitor its progress and the handler’s reply, by clicking on “Reopen Ticket” on the home screen (whether you made an anonymous report or in the case you revealed your identity).
7	Once the report has been made, you will receive an acknowledgement of receipt or notification, directly visible in the platform. The deadline for receipt of the notification is deemed to have been met with this notice.
8	Within three months (except in special cases) of receipt or notification you will receive the outcome of your report.
9	Reports can also be submitted anonymously via the platform.
10	The data and information on the platform are archived within the platform and stored for a period of 5 years.



Functional diagram of the report

NOTIFICA DI RICEZIONE



Remember

- The Company promotes throughout the process the ethical principles of respect for integrity and protection of the reporting person.
- The Company is committed to protecting the privacy of all persons involved.
- The reports are stored securely within the platform.
- The handling of reports that do not relate to the regulatory provisions of (It.) Legislative Decree no. 231/2001 may be delegated by the Supervisory Body to other competent internal departments, which are also bound to confidentiality.
- All reports are subject to preliminary investigation; you may be contacted for further details by the Committee in charge of handling the reports
- The report remains confidential.