


"WHISTLEBLOWING" PROTOCOL
PROCEDURE FOR RECEIVING AND HANDLING
REPORTS

SILVELOX GROUP S.P.A.

37 Venice Ave.
Castelnuovo (TN)
P.iva 02381120225

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"WHISTLEBLOWING"

PROCEDURE FOR RECEIVING AND HANDLING REPORTS

PURPOSE

The Company, in compliance with the provisions of the Legislative Decree No. 24 dated March 10, 2023 (*"Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws"*), has provided for and implemented internal reporting channels that allow the submission of substantiated reports of misconduct.

The aim is to foster a culture of good communication and corporate social responsibility within the company by encouraging the **internal reporting channel as the preferred channel**, as it is closest to the source of the violations themselves.

Therefore, the Company has adopted this protocol that governs the process of receiving and handling reports concerning violations of national or European regulatory provisions that harm the public interest or the integrity of the private entity, which come to its attention in its work context.

In light of current regulations, the Company intends to:

- Define terms and methods by which employees can make reports of violations;
- Explain to recipients the proper use of reporting channels and their protections;
- Provide for and regulate the system of measures to ensure that anyone who makes a report pursuant to and in compliance with this protocol is protected against any retaliation, discrimination or other unfair treatment in connection with the report made by excluding any kind of stigmatization or negative consequence within the employment relationship as a result of the report made.

REGULATORY BACKGROUND

The expression "*whistleblower*" literally means "one who blows the whistle" and alludes to the gesture by which a watchdog or referee intervenes to stop illegal behavior or a foul play, drawing everyone's attention. Out of metaphor, a *whistleblower* is defined as a person who reports illegal behavior or violations of regulations that he or she witnesses within the organization or company, public or private, where he or she works. The most common translation in Italian is "*whistleblower*."

In Italy, the discipline of whistleblowing was introduced on December 29, 2017 with Law No. 179 "*Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship*," and recently amended by **Legislative Decree No. 24 of March 10, 2023**, which transposed **EU Directive 2019/1937** on Whistleblowing.

Further relevant legislation and practice:

- ANAC Resolution No. 469 of June 9, 2021;
- ANAC - Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national regulatory provisions - Procedures for the submission and handling of external reports - approved by Resolution No. 311 of July 12, 2023;
- CONFINDUSTRIA - New discipline "Whistleblowing" - Operational guide for private entities.

DEFINITIONS

For the purposes of this Protocol:

"Employment context" means present or past work or professional activities carried out in the context of employment relationships through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a public report or disclosure or a report to the judicial or accounting authorities;

"Recipient or Manager": Supervisory Board;

"Public disclosure" or "public dissemination" means making information about violations publicly available through print or electronic media or otherwise through means of dissemination that can reach a large number of people;

"Facilitator": an individual who assists a reporting person in the reporting process, operating within the same work environment and whose assistance must be kept confidential;

"Model 231" means the organization, management and control model under Legislative Decree 231/2001 adopted and implemented by the Company;

"Person involved" means the natural or legal person mentioned in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation;

"Protocol" means this procedure on the receipt and handling of reports;

"Retaliation" means any conduct, act, or omission, even if only attempted or threatened, engaged in by reason of the report, report to the judicial or accounting authority, or public disclosure, and which causes or may cause the reporting person or the person making the report, directly or indirectly, unjust harm;

"Whistleblower" means the natural person who makes the report or public disclosure of information about violations acquired within his or her work context;

"External Reporting" means the written or oral communication of information about violations submitted through the external reporting channel;

"Internal Reporting" means the written or oral communication of information about violations submitted through the internal reporting channel;

"Reporting" or "Reporting" means the written or oral communication of information about violations;

"Company": Silvelox Group S.p.A.

"Assimilated Persons": individuals who make the report and identified by Art. 3 Paragraph 5 of Legislative Decree No. 24 of 2023;

"Internal Competent Subjects": internal subjects of the company competent to receive Reports from the Manager and to conduct substantive investigations into the content of the Report;

"Violation" means conduct, acts or omissions that harm the public interest or integrity of the public administration or private entity and consists of:

- 1) Acts or conduct that frustrate the object or purpose of the provisions set forth in Union Acts.
- 2) 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;
- 3) acts or omissions concerning the internal market (by way of example: competition and state aid violations);
- 4) unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001 (predicate offenses by way of example: Undue receipt of disbursements, fraud to the detriment of the State, a public entity or the European Union for the purpose of obtaining public disbursements, computer fraud to the detriment of the State or a public entity and fraud in public supplies) or violations of the organization and management models provided therein;
- 5) Administrative, accounting, civil or criminal offenses;
- 6) Offenses that fall within the scope of the European Union or national acts indicated in the Annex to Decree no. 24/2023 or national acts constituting implementation of the acts of the European Union indicated in the Annex to Directive (EU) 2019/1937, relating to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; 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 and personal data protection and security of networks and information systems.

SCOPE OF APPLICATION

1. Protected subjects

2. Subject of the report

SCOPE OF APPLICATION

Protected subjects

Pursuant to Legislative Decree No. 24 of 2023, this protocol applies to:

- **employed workers** (including, workers who are in part-time, intermittent, fixed-term, temporary, contract, apprenticeship, ancillary work or who perform casual work);
- **self-employed** workers who perform their work at the Company (including work contracts, intellectual work services (lawyers, engineers etc.), agency relationships, commercial representation and other personal and continuous collaborative relationships);
- **freelancers and consultants** who work for the Company and who may be in a privileged position to report violations they witness;
- **volunteers and paid and unpaid interns who serve** with the Society;
- **shareholders**, who have become aware of violations subject to reporting in the exercise of their rights by reason of their role.
- **persons with functions of administration, management, control, supervision or representation**, even if these functions are exercised on a de facto basis, at the Company (members of the Administrative Body, members of the Supervisory Bodies, etc.).

Other protected subjects:

- **Facilitator**, an individual who assists the reporter in the reporting process, operating within the same work environment and whose assistance must be kept confidential;
- **Persons in the same work environment as** the reporter who are related to the reporter by a stable emotional or kinship relationship within the fourth degree or who have a regular and current relationship with the reporter;
- Entities owned-exclusively or in majority-share by third parties;
- Entities where the reporter, whistleblower, or those making public disclosures work (colleagues, former colleagues, and associates);
- Entities operating in the same work environment as the reporter.

The protection of Legislative Decree 24 of 2023 extends to the above figures:

- When the **legal relationship is ongoing**;
- During the **probationary period**;
- when the legal relationship **has not yet begun**, if the information on violations was acquired during the selection process or other pre-contractual stages and also after the dissolution of the legal relationship if the information on violations was acquired before the dissolution of the legal relationship (e.g., retirees).

Subject of the report

The subject of this protocol is:

Reports of Violations, as defined above, relevant under Legislative Decree no. 24/2023 and **based on concrete elements** of which the Reporting Party has become aware by reason of the functions performed in the Company.

Legislative Decree No. 24/2023

Violations of national law:

- Torts
- Administrative malfeasance
- Criminal torts
- Accounting malfeasance
- Illegal conduct relevant under Legislative Decree No. 231/2001.

Violations of EU law

- Offenses committed in violation of the EU legislation listed in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing it (even if these are not expressly listed in the said Annex) (Art. 2, para. 1 (a) No. 3). These include, by way of example, **offenses related to public contracts; product safety and compliance; environmental protection; food and feed safety and animal health and welfare; public health; consumer protection; and privacy;**
- Acts or omissions detrimental to the financial interests of the European Union (Art. 325 TFEU fight against fraud and illegal activities detrimental to the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions (Art. 2, co. 1 (a)(4)). These include, but are not limited to, **fraud; corruption;**
- Acts or omissions relating to the internal market that impair the free movement of goods, persons, services and capital (Art. 26(2) TFEU). This includes violations of EU competition and state aid rules, corporate tax, and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law (Art. 2(1)(a)(5)). These include, but are not limited to, **competition and state aid offenses; corporate tax offenses.**
- Acts or conduct that frustrate the object or purpose of the provisions of the European Union in the areas of Nos. 3, 4 and 5 above (Art. 2, para. 1 (a)(6)). These include, but are not limited to, **abusive practices (adoption of so-called predatory pricing, target discounts, tying) contravening the protection of free competition.**

The report may also be about:

- information, including well-founded suspicions, regarding violations committed or which, based on concrete evidence, may be committed within the Company;
- Information regarding conduct aimed at concealing the above-mentioned Violations.

The report, for it to be protected by Whistleblowing protection, **cannot be about:**

- disputes, claims or demands related to an interest of a personal nature of the reporting person that pertain exclusively to his or her individual working relationships or inherent in his or her working relationships with hierarchically subordinate figures;
- blatantly unsubstantiated news, information acquired only on the basis of poorly reliable indiscretions or rumors (so-called rumors);
- information that is already totally in the public domain.

It is necessary for the report to be as **circumstantial as** possible.

In particular, for the purpose of admissibility screening, the following essential elements of the report must be clear:

- **the identifying data of the reporting person** (first name, last name, place and date of birth) as well as an address (e-mail and phone number) to which subsequent updates should be communicated;
- **The circumstances of time and place under which** the reported event occurred;
- **Description of the facts being** reported with details on the circumstantial news;
- **Ways in which** the facts that are the subject of the report became known;
- **generalities of the reported person** or other identifying information.

It is advisable, whenever possible, to also attach documents attesting to the substantiation of the facts being reported, as well as an indication of other individuals potentially aware of the facts.

REPORTING PROCESS

1. Internal signaling channels
2. Recipient of reports
3. Anonymous reporting

REPORTING PROCESS

Channels internal signaling

In order to ensure independent channels for reporting misconduct, in compliance with the standard, the Company has established the following channels:

1) In written form:

- by accessing the web platform <https://whistleblowing.noverim.it/silvelox>;

- by sending a letter by ordinary mail and/or registered mail to the address of the Manager: Dr. Luca Rigotti, Chairman of the Supervisory Board, Via Torino 186, 30172 Mestre (VE), taking care to indicate on the envelope: "**confidential to the Supervisory Board - Whistleblowing report**" and in the text of the letter indicate the name of the Company.

2) **orally**, by means of a **direct meeting** with the Manager or his delegate specially trained in the matter and appointed for this purpose, also in accordance with privacy regulations. The meeting will be guaranteed within 20 working days of the request, to be sent to odv@silvelox.it.

Reporting in oral form, subject to the written consent of the reporting person, shall be documented by the Manager, either by recording on a device suitable for storage and listening or by transcription in full. In case of transcript, the Reporting Person shall verify, correct or confirm the contents of the transcript by his or her own signature.

In the absence of clear indications on the type of report, the latter could be treated as ordinary. Therefore, in order to benefit from the protections provided by this Whistleblowing Protocol and Legislative Decree No. 24 of 2023, as amended, **it is always necessary for the whistleblower to specify whether it is a Whistleblowing or ordinary report.**

Recipient and Manager of Reports

The Company appoints the Supervisory Board as the recipient to receive the reports referred to in Legislative Decree No. 24 of March 10, 2023, an independent and impartial person, adequately trained in the field of Whistleblowing and also authorized to process the personal data of which it becomes aware in the course of its work.

The above internal reporting channels are and will be accessible only to the Manager's staff.

To this end, the Manager:

- Verifies that all communication channels, as identified above, are active and usable;

- receives and processes the report in accordance with the rules identified below;
- Keeps the name and details of the Whistleblower confidential in accordance with the requirements identified below;
- interacts, if it deems it necessary, with the relevant bodies of the Company and always respecting the confidentiality of the Whistleblower , the Whistleblower and other persons protected by the rule.

If the report is made to a **person other than the** one identified as competent to receive it (e.g., to the hierarchical superior), where the Whistleblower expressly states that he or she wishes to benefit from the whistleblowing protections or such a willingness can be inferred from the report, the report is considered for all purposes to be a "**whistleblowing report**" and must be transmitted to the Manager through the use of the above-mentioned web platform, **within seven days of its receipt, giving simultaneous written notice of the transmission to the reporting person.**

In any case, **anyone who receives a Report is required to maintain** the **confidentiality** of the identity of the Reporting Party, the persons involved and/or otherwise mentioned in the Report, the content of the Report and related documentation. Such person is also required, once the transmission to the Manager has been made, to **delete a copy of the original and any copies** in digital format of the Report as well as related documentation.

It should be noted that **failure to disclose a Report received as well as violation of the duty of confidentiality constitutes a violation of this protocol resulting in disciplinary action.**

Otherwise, if the reporter does not expressly state that he or she wishes to benefit from the protections or said wish cannot be inferred from the report, said report will be considered an **ordinary report**.

Anonymous Reporting

The Company considers **anonymous reports** received through internal channels in the same way as **ordinary reports**, where they are to be dealt with. Ordinary whistleblowing is defined as any type of report that is not protected by the protection measures provided by the Protocol, Legislative Decree No. 24 of 2023 and, more generally, by the regulations and provisions on Whistleblowing.

However, if the whistleblower is subsequently identified and suffers retaliation, he or she will still be able to benefit from the protections for retaliation provided in this Protocol. Therefore, in order to benefit from the protections provided in this Protocol it is always necessary for the whistleblower to specify that it is a Whistleblowing report.

The Company shall record anonymous reports received and retain the relevant documentation no later than 5 years from the date of receipt of such reports.

MANAGEMENT OF INTERNAL REPORTS

1. Preliminary investigation
2. Outcome

MANAGEMENT OF INTERNAL REPORTS

Preliminary investigation

Reports received through internal channels will be handled by the Recipient according to the provisions set by the Legislature to ensure both efficient and timely handling of the report and the protection of the reporting persons.

Specifically, an **acknowledgement of receipt** will be issued to the Whistleblower within **seven days** from the date of receipt of the report. If necessary, the Manager may maintain interlocutions with the Whistleblower in order to assess the admissibility of the report as whistleblowing and to verify the existence of the essential requirements required by the regulations.

For the assessment of the above requirements, the Manager shall initiate the internal investigation by ascertaining:

- manifest groundlessness due to the absence of appropriate factual elements to justify findings;
- the generic content of the report of wrongdoing such that the facts cannot be understood, or report of wrongdoing accompanied by inappropriate or irrelevant documentation such that the very content of the report cannot be understood;
- The production of only documentation in the absence of a report of misconduct;
- The lack of data that are essential elements of the reporting of Violations, for the management of reports and the exercise of sanctioning power;
- The existence of minor violations.

The Manager, if what is reported is not adequately substantiated, again through the channel used by the Reporting Officer or through another channel authorized by the Reporting Officer, may ask the Reporting Officer for additional elements and, in general, may initiate a dialogue with the Reporting Officer aimed at acquiring clarifications, documents and additional information.

In the event that the Reporting Officer has not provided his or her contact details and, consequently, the Manager is unable to get in touch with him or her, the Report cannot be properly investigated, without any liability profiles on the part of the Manager and/or the Company.

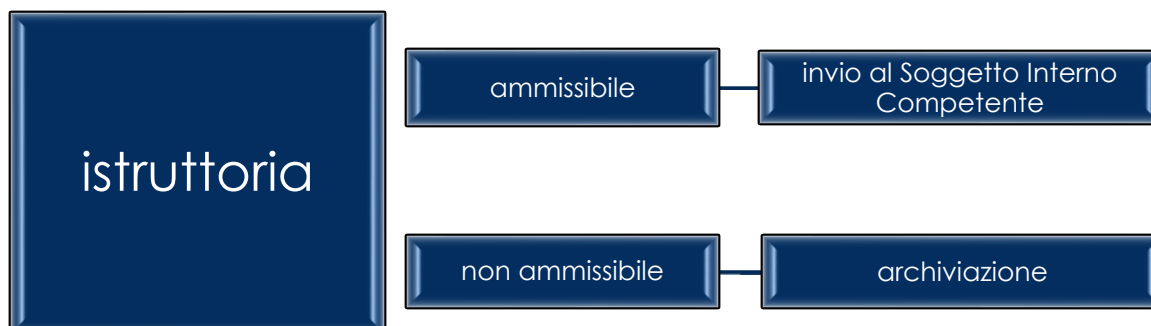
Where necessary, the Manager may also acquire acts and documents from other offices and business functions, always taking care that the protection of the confidentiality of the Whistleblower and the Whistleblower is not compromised.

Upon completion of this investigation, the Manager may provide:

- to the **dismissal of the Report**, in the event that elements of **manifest groundlessness of the Report** are found; or
- to the sharing of the Report and the evidence from the preliminary investigation with the **Internal Competent Person** appointed by the Company, in order to be able to initiate a **substantive investigation** into the content of the Report¹.

Where the Report concerns the Internal Competent Person, the Manager directly informs the Administrative Body of the Company.

¹ On this point, it is specified that it is not the responsibility of the Manager to ascertain the responsibilities of the individual nor to carry out the legitimacy or merit checks on any reported acts and measures, on pain of encroaching on the competence of the Internal Competent Person.



Outcome

In any case, within the period of **three months** from the receipt of the Report, the Manager will give feedback to the Reporting Officer, depending on the status of the procedure, of:

- occurrence of the filing of the Report and the reasons for it;
- Initiation of an internal investigation and any related findings;
- outcome of the investigation and the possible adoption of measures, it being **understood that the Reporting Party shall in no case be made aware of any disciplinary or sanctioning action taken against the reported person or other persons by reason of the report made;**
- Referral to a competent authority for appropriate investigation.

Upon the initiation of an internal investigation, the Company analyzes the evidence gathered during the investigation to understand the context of the Report, to determine whether a relevant violation under this Protocol has occurred, as well as to identify disciplinary measures, appropriate measures to remedy the situation that has occurred, and/or to prevent such a situation from recurring.

The Company also reserves the right to take appropriate disciplinary and sanctioning actions against the authors of reports that have been determined to be manifestly unfounded and/or in bad faith, within the framework of the rules established by the relevant CCNL.

CONFIDENTIALITY

1. Confidentiality safeguards

2. Data protection
3. Manner and timing of storage of information collected

CONFIDENTIALITY

Confidentiality safeguards

Internal reporting channels ensure the confidentiality of the data of the Whistleblower, the Whistleblower or otherwise the persons mentioned in the Report, the Assimilated Persons, and the content of the Report and related documentation.

The identity of the Whistleblower of the Whistleblower and Assimilated Persons may not be disclosed to persons other than those competent to receive or follow up on reports.

For external consultancies, the Manager and/or the Internal Competent Person may share the reported information with third parties only for the purpose of carrying out investigations, taking care to **obscure the reporter's personal data**.

The identity of the Whistleblower may be disclosed **only in the case of specific consent** from the Whistleblower.

In two specific cases, in addition to prior consent, it is also required that the Whistleblower be informed, by written notice, of the reasons leading to the disclosure of his or her identity:

1. when, as part of a disciplinary proceeding initiated against the alleged perpetrator of the reported conduct, the identity of the Whistleblower is indispensable to the defense of the person to whom the disciplinary charge has been brought;
2. when, as part of a proceeding instituted as a result of internal or external reports, the identity of the Whistleblower is indispensable to the defense of the person to whom the disciplinary charge has been brought.

Disclosure of the identity of the Whistleblower would enable the Whistleblower to intervene in cases in which the defense of the accused could allege unconfirmed or unfounded facts to the detriment of the Whistleblower or such as to result in an erroneous conclusion of the proceedings triggered as a result of the Whistleblower.

Identity protection is also guaranteed to the Reported Person. Moreover, in support of his or her right of defense, the Alerted person may also be heard, at his or her request, by means of a paper procedure with the acquisition of written comments and documents. It should be noted that the Reported Person will not be informed of the Report if no disciplinary proceedings against him or her will result from it; therefore, the right to defense is guaranteed only if proceedings will be initiated against him or her, following the conclusion of the verification and analysis of the Report and in the event that such proceedings are based in whole or in part on the Report.

There are disciplinary sanctions against those who are responsible for violating the duty of confidentiality in handling reports.

Data Protection

The processing of personal data in the management of reporting channels and Received Reports is carried out in compliance with the GDPR and applicable Italian data protection regulations.

In particular, all individuals who in any capacity are involved in the receipt and handling of Reports have been adequately instructed and bound to confidentiality: the relationship with the Manager is governed by a special contract pursuant to Article 28 of the GDPR, while the Internal Person Responsible for receiving or following up Reports pursuant to this notice is authorized to process personal data related to Reports pursuant to Articles 29 and 32 of the GDPR.

In addition, to all protected subjects, as identified in this Protocol, the Company shall provide adequate information pursuant to Articles 13 and 14 GDPR.

Methods and timing of storage of information collected

In order to ensure the management and traceability of reports and related activities, the Manager shall ensure that all supporting documentation of the report is archived. The Company has, likewise, adopted technical and organizational security measures for the recording, storage and archiving of Whistleblowing documents.

With reference to **paper documentation**, the Internal Competent Person places the Report in two sealed envelopes:

- in the first the identifying data of the Reporting Officer together with a photocopy of the identification document;
- In the second, the content of the report;
- both should then be placed in a third sealed envelope marked "confidential Whistleblowing" on the outside. The report must then be subject to confidential logging through the appropriate register by the Internal Responsible Person.

All paper documents are kept in **locked cabinets** located in special locked rooms of the Company with access limited to the Internal Responsible Person only. Any access not allowed will be punished with disciplinary sanction .

With regard to **documentation** received by **computer** mode (web platform or other means) that is downloaded, the Internal Competent Person shall arrange to store it in an *ad hoc* folder accessible only to the latter.

With particular reference to the information system, the Internal Competent Person undertakes to:

- Check annually that the anti-virus and malware system is active and up-to-date;
- change the password for accessing the e-mail box every three months and that it is at least ten characters long, contains characters of at least four different types (uppercase letters, lowercase letters, numbers, special characters, etc.) and does not contain personal references that are easy to guess;
- comply with the procedure in the event of a *data breach or, in the absence thereof*, immediately notify the Employer and the Manager.

Reports, both internal and external, and related documentation shall be retained in the manner indicated above-for as long as necessary for the processing of the report and in any case **no longer than five years** from the date of the communication of the final outcome of the reporting procedure.

PROTECTION FROM RETLIATORY AND

DISCRIMINATORY MEASURES

PROTECTION FROM RETALIATORY AND DISCRIMINATORY MEASURES

No retaliation or discrimination, direct or indirect, may result in the person who has in good faith made a report.

The Company does not permit or tolerate any form of retaliation or discriminatory action, direct or indirect, affecting the working conditions of the reporter for reasons directly or indirectly related to the Reporting, including but not limited to:

- Dismissal

- Demotion
- Unjustified transfer
- Mobbing
- Harassment in the workplace
- Any other kind of behavior that results in intolerable working conditions.

The same protection is also afforded to the anonymous Whistleblower who believes he or she has suffered retaliation and has subsequently been identified.

The same protection is also accorded to those individuals who might be recipients of retaliation, undertaken even indirectly, by reason of the role assumed in the reporting process and/or the particular relationship that binds them to the Whistleblower ("Assimilated Individuals").

These include:

- **facilitator**: an individual who assists the reporter in the reporting process, operating within the same work environment and whose assistance must be kept confidential;
- **persons in the same work environment as the reporter**, who are related to the **reporter** by a stable emotional or kinship relationship within the fourth degree;
- **co-workers of the reporter**, who work in the same work environment as the **reporter** and have a usual and current relationship with said person.

The Whistleblowing Decree provided for the possibility of communicating to ANAC any retaliation suffered as a result of the Report, providing objective elements from which it is possible to deduce the consequentiality between the Report and the complained of retaliation.

Behavior enacted with the purpose of retaliating or discriminating against the Whistleblower is subject to disciplinary sanctions.

Protection from retaliation is provided in the following cases:

Le condizioni per l'applicazione della tutela dalle ritorsioni
D.lgs. n. 24/2023
<p>1) Il soggetto ha segnalato, denunciato o ha effettuato la divulgazione pubblica in base ad <u>una convinzione ragionevole</u> che le informazioni sulle violazioni segnalate, divulgate o denunciate, siano veritiere e rientranti nell'ambito oggettivo di applicazione del decreto.</p> <p>2) La segnalazione o divulgazione pubblica è stata effettuata nel rispetto della disciplina prevista dal d.lgs. 24/2023.</p> <p>3) E' necessario un rapporto di consequenzialità tra segnalazione, divulgazione e denuncia effettuata e le misure ritorsive subite.</p> <p>4) Non sono sufficienti invece i meri sospetti o le "voci di corridoio".</p> <p>Non rilevano la certezza dei fatti né i motivi personali che hanno indotto il soggetto a segnalare, a denunciare o effettuare la divulgazione pubblica.</p> <p>In difetto di tali condizioni</p> <ul style="list-style-type: none"> o le segnalazioni, divulgazioni pubbliche e denunce non rientrano nell'ambito della disciplina di <i>whistleblowing</i> e quindi la tutela prevista non si applica a chi segnala, denuncia o effettua la divulgazione pubblica; o analogamente si esclude la protezione riconosciuta ai soggetti diversi, che in ragione del ruolo assunto nell'ambito del processo di segnalazione/denuncia e/o del particolare rapporto che li lega al segnalante o denunciante, subiscono indirettamente ritorsioni.

This Protocol is without prejudice to the **criminal and disciplinary liability of the Whistleblower in the event of a report made with malice or gross negligence**, as well as the obligation to **compensate for any damage** caused by the aforementioned unlawful conduct. Any forms of abuse of this Protocol, such as **reports that are manifestly opportunistic and/or made for the sole purpose of harming the whistleblower or other persons**, and any other hypothesis of improper use or intentional instrumentalization of the institution covered by this Protocol, **are also a source of liability in disciplinary and other competent fora**.

It should be noted that the protection provided in the event of retaliation does not apply and, indeed, disciplinary consequences are provided against the Whistleblower when it is ascertained against him or her:

- 1) even by a judgment of first instance criminal liability for the crimes of libel or slander or otherwise for the same crimes committed by reporting to the judicial or accounting authority;
- 2) civil liability for the same title in cases of willful misconduct or gross negligence (in this case there is also provision for the application of financial penalties by the ANAC).

EXTERNAL REPORTS

1. ANAC Reports
2. Public disclosure
3. Reporting to the competent authority

EXTERNAL REPORTS

ANAC Reports

The Reporting Officer is required to use, in the main, one of the internal reporting channels as identified above.

Only if one of the following circumstances occurs, the external channel operated by ANAC (National Anticorruption Authority) can be used:

- If the internal channel is not active;
- If the inner channel is active but does not comply with legal requirements;
- If the reporting person has already made an internal report and it has not been followed up;
- if the reporting person has well-founded reason to believe that reporting through the internal channel may result in a risk of retaliation. In this case, **inferences are prohibited and it is necessary to allege concrete circumstances and provide factual information as to the reason for the well-founded fear** (e.g., in the case of concealment or destruction of evidence of misconduct of which the reporter has knowledge or in the case of previous retaliation or breaches of the duty of confidentiality of which the reporter should have knowledge).

Public disclosure

Public disclosures through print or electronic media or means of dissemination capable of reaching a large number of people may be made on a residual basis.

Le condizioni per poter effettuare una divulgazione pubblica
1) ad una segnalazione interna a cui l'amministrazione/ente non abbia dato riscontro nei termini previsti abbia fatto seguito una segnalazione esterna ad ANAC la quale, a sua volta, non ha fornito riscontro al segnalante entro termini ragionevoli.
2) la persona ha già effettuato direttamente una segnalazione esterna ad ANAC la quale, tuttavia, non ha dato riscontro al segnalante in merito alle misure previste o adottate per dare seguito alla segnalazione entro termini ragionevoli.
3) la persona effettua direttamente una divulgazione pubblica in quanto ha fondato motivo, di ritenere, ragionevolmente, sulla base di circostanze concrete e quindi, non su semplici illazioni, che la violazione possa rappresentare un pericolo imminente o palese per il pubblico interesse.
4) la persona effettua direttamente una divulgazione pubblica poiché ha fondati motivi di ritenere che la segnalazione esterna possa comportare il rischio di ritorsioni oppure possa non avere efficace seguito

Reporting to the competent authority

The Whistleblower may also apply to the relevant national judicial and accounting authorities to file a report of unlawful conduct of which they have become aware in a public or private employment context.

IMPLEMENTATION AND FULFILLMENT

PROTOCOL MANAGEMENT RESPONSIBILITIES

Approval to the issuance of the Protocol is by the Administrative Body.

Any changes to this document must be approved by the Governing Body and communicated to the Manager, who will assess their appropriateness and consistency with the relevant regulations.

The dissemination and archiving of the Protocol is the responsibility of the Internal Responsible Person.

DISSEMINATION AND TRAINING

In order to ensure the effectiveness of the Protocol, the Company ensures wide dissemination of this Protocol and adequate basic training to all stakeholders regarding the principles of behavior, contained herein.

The dissemination of this Protocol is done by sharing through e-mail communication and/or posting on the company intranet and/or posting on company bulletin boards in all Company offices and, in any case, delivered when new employees are hired.

However, this Protocol remains available at the Human Resources and/or Administrative Area.

ATTACHMENTS

Annex A: Information on the processing of personal data.

ANNEX A

INFORMATION ON THE PROCESSING OF PERSONAL DATA in accordance with Articles 13 and 14 of Regulation (EU) 2016/679 IN RESPECT OF "WHISTLEBLOWING" REPORTS.

Silvelox Group S.p.A. (hereinafter, the "**Company**") informs that the personal data (including any sensitive data, such as racial and ethnic origin, religious and philosophical beliefs, political opinions, membership in political parties, trade unions, as well as personal data disclosing health status and sexual orientation) of the Whistleblowers of the Reported Person and of other persons who may be involved (collectively, "**Personal Data**"), acquired in connection with the management of the Reports, will be processed in full compliance with the provisions of the regulations in force regarding the protection of personal data and will also be limited to those strictly necessary to verify the validity of the Report and for the management of the same.

1. Purpose of processing

The data provided by the Whistleblower in order to represent the alleged illegal conduct of which he/she has become aware by reason of his/her relationship with the Company committed by the persons who interact with him/her in various capacities, are processed for the purpose of carrying out the necessary investigative activities aimed at verifying the validity of the fact being reported and the adoption of the consequent measures.

2. Type of data processed

Receipt and handling of reports gives rise to processing of so-called "common" personal data (first name, last name, job role, etc.), as well as may give rise, depending on the content of the reports and the acts and documents attached to them, to processing of so-called "special" personal data (data relating to health conditions, sexual orientation or trade union membership, referred to in Art. 9 GDPR) and personal data relating to criminal convictions and offenses (referred to in Art. 10 GDPR).

3. Legal basis of processing and processing methods

The legal basis for the processing of Personal Data is identified in Article 6(1)(c) of Regulation (EU) 2016/679, i.e. fulfillment of a legal obligation to which the data controller is subject.

With reference only to the retention of Personal Data after the closure of the reporting management process, the legal basis is the legitimate interest of the Data Controller and the data subjects in the exercise of their rights, in all cases in which it is necessary (e.g. opening of disciplinary, judicial proceedings, claims for damages related to the report).

Pursuant to Article 5 of the GDPR, data processed as part of the handling of reports must be processed lawfully, fairly and transparently, collected for specified, explicit and legitimate purposes, adequate, relevant and limited to those strictly and objectively necessary to verify the merits of the report, accurate and if necessary updated.

In the course of activities aimed at verifying the merits of the Report, all necessary measures will be taken to protect the data from accidental or unlawful destruction, loss, and unauthorized disclosure.

If the report turns out to be unfounded, the data should not be kept beyond the period provided by law for filing a complaint or lawsuit.

According to the provisions of the personal data legislation and Legislative Decree No. 24/2023, the Data Controller, Data Processor and persons authorized to process personal data are required to comply with the following basic principles:

- Process data in a lawful, fair and transparent manner towards the data subjects ("lawfulness, fairness and transparency");
- Collect data only for the purpose of handling and following up on reports made by those protected by Legislative Decree 24/2023 ("purpose limitation");
- ensure that data are adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed ("data minimization"). Personal data that are manifestly not useful for the processing of a specific report will not be collected or, if accidentally collected, will be deleted without delay;
- ensure that the data are accurate and, if necessary, updated; all reasonable steps must be taken to delete or rectify inaccurate data related to the specific report being handled ("accuracy") in a timely manner;
- Ensure the prohibition of tracing channels;
- ensure, where possible, the tracking of the activity of authorized personnel in compliance with safeguards to protect the reporter, in order to avoid the misuse of data related to the report. Tracking of any information that could lead back to the identity or activity of the reporter should be avoided.

4. Scope of communication and data transfer

Personal Data collected as part of the receipt and handling of the report will not be disseminated abroad or disclosed in any way.

Exclusively for the purposes indicated, Personal Data may be disclosed to third parties to whom the Company and/or the Manager may entrust certain activities (or part of them); such parties will act as autonomous Data Controllers or will be designated Data Processors and are essentially included in the following categories:

- Consultants (Law firms, etc.);
- Companies in charge of personnel administration and management;
- Detective agencies;
- Public Institutions and/or Authorities, Judicial Authority, Police Organs.

5. Retention of personal data

The Company shall retain personal data according to the terms provided for in Article 14 of Legislative Decree No. 24/2023, i.e., for as long as necessary for the processing of the report and, in any case, for no longer than 5 years from the date of communication of the final outcome of the Report to the Manager. Personal data that are manifestly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted promptly.

6. Rights of the data subject

The data subject, in the persons of the Reporting Officer or the Facilitator, has the right to access at any time the data concerning him or her and to exercise the rights provided for in Articles 15 to 22 of the GDPR, as far as applicable (right of access to personal data, right to rectify them, right to obtain their deletion or so-called right to be forgotten, the right to restriction of processing, the right to portability of personal data or the right to object to processing), by sending an e-mail to: odv@silvelox.it. In addition, the data subject has the right to lodge a complaint with the Data Protection Authority.

The aforementioned rights are not exercisable by the person involved or the person mentioned in the report, for the time and to the extent that this constitutes a necessary and proportionate measure, pursuant to Article 2- undecies of the Privacy Code because the exercise of these rights could result in actual and concrete prejudice to the protection of the confidentiality of the identity of the reporting person.

7. Data Controller and Authorized Persons for Processing.

The Data Controller of the Personal Data collected under the Internal Reporting is the Company.

The Manager, specially appointed as the Data Processor under Article 28 GDPR, as well as the Internal Competent Person as identified above, have been authorized to process personal data by the Company, from which they have also received, appropriate operational instructions.