

## WHISTLEBLOWING PROCEDURE

### *REGULATORY REFERENCES*

**Legislative Decree 24/2023** implementing Dir. EU 2019/1937 "concerning the protection of whistleblowers of any violation of Union law and laying down provisions concerning the protection of whistleblower of violations of national laws".

### *PURPOSE OF THE PROCEDURE*

Whistleblowing is a reporting system aimed at detecting irregularities or offences, which other people would hardly be aware of by the organisation, and protecting the internal or external subject making the reports (hereinafter also the whistleblower), thanks to dedicated and protected **reporting channels**.

The system in question is functional to the transposition of reports of facts and/or acts of alleged offences committed in the workplace also by senior personnel of the reporting party.

### *PERSONS ENTITLED TO MAKE REPORTS*

Reports may be made by: employees and self-employed workers, freelancers and consultants, workers and collaborators who carry out their activities with public and private entities that provide goods or services at the Company, volunteers, trainees, shareholders and persons with an Administration and control function.

### *SCOPE OF THE VIOLATION*

The acts or facts that may be subject to reporting through the system referred to in this procedure are shown below, in an indicative but not exhaustive manner:

- a. irregularities or offences committed at the work place by hierarchical superiors (their own or other functions);
- b. improper and unauthorised use of financial resources, assets or structures for purposes contrary to current legislation;
- c. other acts or facts contrary to the external and internal rules of the organisation, which go against the principles set out in the Code of Ethics;

The provisions of this procedure do not apply:

- to disputes, claims or requests related to a personal interest of the reporting person, which relate exclusively to their individual employment or employment relationships with hierarchically superior figures (article 1, paragraph 2, letter a) Legislative Decree 24/23);
- to reports of violations, where already regulated in a mandatory manner by specific acts of the sector (article 1, paragraph 2, letter b) Legislative Decree 24/23);
- to reports of violations of national security, as well as of contracts related to defence or national security aspects, unless these aspects fall within the relevant secondary law of the European Union (article 1, paragraph 2, letter c) Legislative Decree 24/23).

### ***REPORTING CHANNELS AND RELATED MANAGEMENT***

There are 3 types of reporting channels:

- 1) Internal channel
- 2) External channel, established and managed by the ANAC (National Anti-Corruption Authority)
- 3) Public disclosure;

As a priority, the internal channel must be used and specifically:

- mailboxes in the Company, where to enter any written reports
- dedicated e-mail: [odv@simol.com](mailto:odv@simol.com)
- voice mail at 324/8715440
- in-person meeting with the person in charge

**External reporting** channels can be activated by the reporting person if the following conditions are met:

- the internal reporting channel is not active;
- the Whistleblower has already made an internal Report that has not been followed up or that has ended in a final negative action;
- there are well-founded reasons that the violation may constitute an imminent danger or threat to the public interest;
- in the other cases set out in Legislative Decree 24/2023.

The internal manager of the reports, identified in the figure of the Supervisory Body (SB), must carry out the following activities:

- issue to the reporting person notice of receipt of the report within seven days from the date of receipt;
- carry out the preliminary examination of the report received, to define its proceedability and admissibility;
- maintain dialogue with the reporting person and, if necessary, request integrations;
- diligently follow up on the reports received;
- provide feedback on the report within three months from the date of notice of receipt or, in the absence of such notice, within three months from the expiry of the term of seven days from the submission of the report.

The feedback can consist of:

- archiving of the report, justifying the reasons;
- after ascertaining the reasonableness of the report and its transmission to the competent internal bodies; in the event of an investigation not yet completed, update on the activity carried out up to that time and/or the activity it intends to carry out. In this case, the subsequent final outcome should also be communicated to the reporting person.

## ***CONTENT OF THE REPORT***

For the purposes of admissibility of the report, the following elements must be clear:

- a. the identification data of the reporting person, as well as an address to which to communicate the subsequent updates.

N.B. in the case of anonymous reporting, if it is timely, substantiated and supported by suitable documentation, it will be recorded by the manager and treated as ordinary reporting.

- b. the circumstances of the time and place in which the act reported occurred and the description of the facts reported, specifying the details relating to the circumstantial news and, where present, also the methods by which the facts in question were known. It is beneficial that documents are annexed to the report that can provide

reasons for the validity of the facts being reported, as well as the indication of other subjects potentially aware of the facts;

- c. the general details or other aspects that allow the subject to attribute the reported facts to be identified.

### ***WHISTLEBLOWER PROTECTIONS***

In all phases of the verification and processing of the report, the identity of the whistleblower is kept confidential and is therefore not communicated to anyone else (regardless of whether it may be an interested party or not); this way, with the exception of the person in charge of receiving the report, the anonymity of the reporting person is protected.

Except in the event that the report is not made in good faith, the whistleblower who reports any act or fact considered inappropriate or that does not comply with the rules of hetero- and self-regulation, even if the reported facts subsequently prove to be inaccurate or are not the subject of any measure, is not subject to disciplinary sanctions for such reporting.

The discipline includes among the subjects who can enjoy protection also those who, having a qualified link with the whistleblower, suffer retaliation due to said connection.

### ***DISCIPLINARY SYSTEM***

There are sanctions – of a disciplinary, civil, criminal or administrative nature – effective, proportionate and dissuasive against:

- the reporting person who makes a report in bad faith or, otherwise, abuses the reporting system
- any person who practices retaliatory activities against those who submit reports
- of those who obstruct or attempt to obstruct the reports
- of those who violate the obligation of confidentiality on the identity of reporting persons.