



## WHISTLEBLOWING – COMPANY PROCEDURE

*(Reporting and Prevention of Unlawful Conduct)*

### Introduction

This document concerns the Univel Group (hereinafter referred to as the Group) and constitutes the WHISTLEBLOWING PROCEDURE, drafted in accordance with the provisions of Legislative Decree no. 24/2023 regulating the matter, with particular reference to the private sector.

### Regulations and Scope of Application

Whistleblowing, literally the "whistleblower," is a tool for preventing misconduct and expressing human freedom of speech, for which both public entities (Authorities and Public Bodies) and private entities (Companies and Private Bodies) are required to establish internal reporting channels and ensure protection for whistleblowers. The reference norm is EU Directive 2019/1937 implemented in Italy through Legislative Decree no. 24 of March 10, 2023 (with an adaptation deadline for the private sector, especially for companies like the Group, employing, on average, at least 50 subordinate workers in the last year, by December 17, 2023).

### Who Can Report?

The whistleblower, i.e., the reporter, is a person (subordinate worker, self-employed, collaborator, freelancer, consultant, volunteer, intern, shareholder, person with administrative, managerial, supervisory, or representative functions) who reports, discloses, or denounces to the judicial or accounting authority violations of national or European legal provisions that harm the public interest or the integrity of the Group, discovered in the work context.

### When Can You Report?

Reports can be made:

- While the (legal) employment relationship is ongoing;
- Before the (legal) employment relationship has started, if information about violations has been acquired during the selection process or other pre-contractual phases;
- During the probationary period;
- After the termination of the (legal) employment relationship, if information about violations has been acquired before the termination itself.

### What Can Be Reported?

Behaviors, acts, or omissions that harm the public interest or the integrity of the Group can be reported, including:

#### Violations of national legal provisions

- Administrative, accounting, civil, or criminal offenses;
- Offenses relevant under Legislative Decree no. 231/2001 concerning the administrative liability of entities (e.g., undue receipt of payments, fraud to the detriment of the State or a Public Body or the European Union for the receipt of public funds, computer fraud, and fraud in public procurement) or violation of the organizational and management models provided therein;

#### Violations of European legal provisions

- Offenses falling within the scope of European Union acts (namely: public procurement; services, products, and financial 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 and personal data protection, and security of networks and information systems);
- Acts or behaviors that undermine the interests of the European Union;
- Acts or omissions concerning the internal market (e.g., violations of competition and state aid rules);
- Acts or behaviors that frustrate the purpose of the provisions in European Union acts.

Reports may also include:

- ✓ Acts or behaviors that frustrate the purpose of the provisions in European Union acts.
- ✓ Unlawful activities not yet committed but that the whistleblower reasonably believes may occur based on concrete, specific, and converging elements;
- ✓ Well-founded suspicions, the notion of which will be subject to interpretation based on guidelines.

## **How to Report?**

Reports can be made using specific reporting channels, in writing, including electronically, or orally (via phone lines or voice messaging systems), and, upon the whistleblower's request, through a direct meeting scheduled within a reasonable time. An internal report presented to a subject other than the one indicated below must be transmitted, within 7 days of its receipt, to the competent subject, with simultaneous notification to the reporting person.

## **Reporting Channels**

Reports must be transmitted through the specifically provided channels.

### 1. Internal Reporting Channel (Managed by the Group)

This reporting channel is mandatory, active, prioritized, and ensures (also through the use, where applicable, of encryption tools and, in any case, by leveraging the data protection system already applied by the Group) the confidentiality of the whistleblower's identity, the person involved or mentioned in the report, as well as the content of the report and related documentation. The reporting channel is internally entrusted to the human resources manager of each Group establishment.

### 2. External Reporting Channel (Managed by ANAC – National Anti-Corruption Authority)

This reporting channel can only be used if at least one of the following conditions is met: a) the activation of the internal reporting channel is not mandatory within the work context, or, if mandatory, it is not active or, even if activated, does not comply with what is provided by Article 4, Legislative Decree 24/2023; b) the reporting person has already made an internal report, and it has not been followed up; c) the reporting person has good reason to believe that, if an internal report were made, it would not be effectively followed up, or that the report itself may pose the risk of retaliation; d) the reporting person has a well-founded reason to believe that the violation may constitute an imminent or blatant danger to public interest. Reports to ANAC can be made in writing (through the online platform <https://www.anticorruzione.it>) or orally (via phone lines and voice messaging systems or through a direct meeting scheduled within a reasonable time). ANAC is obligated to notify the reporter of the receipt of the report within 7 days and provide a response regarding the same report within 3 months or, if justified and reasoned reasons exist, within 6 months. The three main prerogatives assigned to ANAC include: a) regulatory power; b) management power of external reports; and c) sanctioning power. Additional activities of ANAC include: annual transmission of data to the European Commission; publication of specific information on the institutional website; maintaining a list of third-sector entities that provide support measures to whistleblowers who have filed a complaint or made a public disclosure; informative obligations in case of retaliation.

### 3. Public Disclosure

This reporting channel involves making information about violations public through press or electronic media or any means of dissemination capable of reaching a large number of people. The whistleblower making a public disclosure is entitled to protection provided by Legislative Decree 24/2023 only if, at the time of public disclosure, at least one of the following conditions is met: a) the whistleblower has previously made an internal and external report or has made a direct external report, and no response has been received within the prescribed periods for the measures provided or adopted in response to the reports; b) the whistleblower has a good reason to believe that the violation may constitute an imminent or blatant danger to public interest; c) the whistleblower has a good reason to believe that the report may pose the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed and destroyed or where there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself.

### 4. Report to Judicial or Accounting Authorities

## **The Good Faith of the Whistleblower**

The whistleblower or the person who has filed a complaint or made a public disclosure is entitled to the protections provided by Legislative Decree 24/2023, as detailed below, only if, at the time of the report, they had a good reason to believe that the information on the reported, publicly disclosed, or denounced violations was true.

## **The Protection System**

The protections consist of confidentiality, protection from retaliation (with a reversal of the burden of proof), limitations on liability, and support measures. They are recognized and extended to:

- The whistleblower or the person who has filed a complaint or made a public disclosure;
- The whistleblower or the person who has filed a complaint or made a public disclosure;
- The facilitator;
- Individuals in the same work context as the whistleblower or the person who has filed a complaint or made a public disclosure, who are linked to them by a stable emotional or family bond up to the 4th degree;
- Colleagues of the whistleblower or the person who has filed a complaint or made a public disclosure, working in the same work context, and having a habitual and current relationship with the said person;
- Entities owned by the whistleblower or the person who has filed a complaint or made a public disclosure or for which the same person works, as well as entities operating in the same work context as the aforementioned person.

### **CONFIDENTIALITY PROTECTION**

The report is exempt from access to administrative acts and the right of generalized civic access, with the prohibition of revealing the whistleblower's identity prevailing. The identity of the whistleblower cannot be disclosed to persons other than those competent to receive or follow up on the report, referring not only to the generalities of the whistleblower but also to all elements of the report from which the identification of the whistleblower can be derived, even indirectly. The identity of the whistleblower and of the persons involved and/or mentioned in the report is also protected in criminal, accounting, and disciplinary proceedings initiated due to the same report until their conclusion.

### **PROTECTION FROM RETALIATION**

Any form of retaliation, even attempted or threatened, is prohibited. Retaliation is understood to be any behavior, act, or omission, even only attempted or threatened, that is done due to the report, the complaint to the judicial or accounting authority, or public disclosure and that directly or indirectly causes unjust damage to the whistleblower or the person who has filed a complaint or made a public disclosure (e.g., disciplinary sanctions, demotion or lack of promotion, change of functions or duties, workplace relocation, reduction of compensation, change of working hours, suspension of training, demerit notes, coercion, intimidation, harassment, ostracism, discrimination, or unfavorable treatment). The management of retaliation communications falls under the responsibility of ANAC, which, in order to acquire essential investigative elements to assess retaliation, can, within its competence, collaborate with the Inspectorate of Public Administration and the National Labor Inspectorate, without prejudice to the exclusive competence of ANAC in assessing the acquired elements and the possible application of administrative sanctions. The declaration of nullity of retaliatory acts is the responsibility of the judicial authority.

### **REVERSAL OF THE BURDEN OF PROOF**

In the context of judicial, administrative, or accounting proceedings or extrajudicial disputes concerning the verification of retaliatory conduct mentioned above, the burden of proving that such acts or omissions are motivated by reasons unrelated to the report, complaint, or public disclosure is borne by the party that committed them. This reversal of the burden of proof does not operate in favor of persons other than the whistleblower, to whom the protection system is extended.

### **LIMITATIONS ON LIABILITY**

No one is punishable for revealing or disseminating information about violations covered by the relevant legislation, even if covered by the obligation of secrecy or protected by copyright or subject to the protection of personal data or the protection of the reputation of the person involved or denounced. This defense (excluding civil, administrative, and criminal liability) applies only when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to reveal the violation, and the report, the complaint to the judicial or accounting authority, or the public disclosure was made in the required

manner. Except when the act constitutes a crime, civil or administrative liability for acquiring information about violations or accessing them is excluded.

#### SUPPORT MEASURES

Support measures consist of information, assistance, and free consultation on the methods of reporting, complaint, or public disclosure and protection from retaliation provided by national or European legal provisions, the rights of the person involved, as well as the methods and conditions of access to legal aid at the expense of the State. ANAC maintains a list of third-sector entities that provide support measures to whistleblowers, complainants, or those who have made a public disclosure. The list, published and available on ANAC's institutional website, includes third-sector entities that carry out, in accordance with the provisions of their statutes, the activities specified in Article 5, paragraph 1, letters v) and w) of the third-sector code (Legislative Decree 117/2017) and that have entered into agreements with ANAC.

#### LOSS OF PROTECTIONS

When the criminal responsibility of the whistleblower is ascertained, even by a first-degree judgment, for the crimes of defamation (injuring someone's reputation in the absence of the offended person and in the presence of at least two other persons) or slander (accusing an innocent person of committing a crime through a report to the judicial authority) or their civil liability for the same reason in cases of willful misconduct or gross negligence, the protections cease, and the whistleblower or complainant or person who has made a public disclosure, if subject to disciplinary proceedings, is subject to disciplinary sanctions (which the Group reserves the right to be of a non-conservative nature).

Piacenza, December 15, 2023