Whistleblowing procedure for reports of wrongdoing and irregularities Becosped S.r.l.

1. Introduction

With the legislative decree 10 March 2023, no. 24 published in the Official Gazette of 15 March 2023, the EU directive 2019/1937 concerning "the protection of persons who report violations of Union law" (so-*called* whistleblowing *discipline)* was transposed into Italian law. The aim of the EU directive is to establish common minimum standards to ensure a high level of protection for persons reporting breaches of EU law (so-called whistleblowers), by creating secure communication channels, both within and outside an organisation. It is a discipline that aims to prevent and combat illegal phenomena in public and private organizations, encouraging the emergence of prejudicial behaviors - of which the reporter has become aware within his or her work environment - to the detriment of the entity to which he or she belongs and for the collective public interest.

The Decree repeals and amends the previous national regulations, enclosing in a single normative text - for the public sector and for the private sector - the regime of protection of subjects who report illegal conduct carried out in violation not only of European provisions, but also national, provided that they are based on well-founded reasons and harm the public interest or the integrity of the institution, in order to ensure the transposition of the directive without backsliding in the protections already recognized in our legal system.

The regulatory framework was finally completed with the ANAC Guidelines, adopted by resolution of 12 July 2023, containing procedures for the submission and management of external reports, as well as indications and principles which public and private bodies may take into account for internal channels.

This regulatory framework also includes the indications of Confindustria, contained in the document "New *Whistleblowing* Discipline. *Operational guide for private entities", published in October of the year 2023, with the aim of offering institutions to be targeted by the new regulation information, suggestions and operational measures, also in light of the ANAC Guidelines, deemed suitable to meet the needs outlined in the Decree. Given the wide scope of application of the new whistleblower discipline* of the types of entities present in the associative reality of Confindustria, the indications also take into account the variety of organizational structures, depending on the size and possible different choices made by the companies from time to time.

The present procedure, drawn up in consideration of the above-mentioned legislation, the ANAC Guidelines and the indications of Confindustria, governs the procedure relating to whistleblowing reports within the company Becosped S.r.l.; these are reports relating to the commission of: offenses that are a prerequisite for the responsibility of the entity pursuant to Legislative Decree. 231/2001, violations of the provisions contained in the organization and management model pursuant to Legislative Decree. 231/01 (so-called MOG) and violations of the provisions contained in the Codes of Conduct, regulations or other corporate provisions.

The procedure also provides a series of safeguards against *whistleblower of other parties involved in the proceedings, as well as obligations and guarantees for all those affected by the report.*

2. Addressees of the proceedings

2.1. Recipients of the procedure and persons entitled to submit the report are:

a) the members of company bodies and persons with functions of management, administration or control;

b) employees;
c) partners, collaborators, trainees, volunteers, suppliers;
d) the self-employed and external consultants of the Company.

3. Subject of the alert

3.1. The reports concern the commission of conduct of which the reporter has become aware in the workplace and which constitutes:

a) crime presupposing the liability of the entity pursuant to Legislative Decree 231/01;
b) violation of the provisions contained in the MOG;
c) violation of the provisions contained in the Codes of Conduct, regulations or other corporate provisions.

4. Content of the alert

4.1. The reporter is required to provide all useful elements to allow the entity responsible for receiving and managing the report to carry out the necessary and appropriate verifications to confirm the substantiation of the facts covered by the report.

4.2. In any case, the alert shall contain:
a) the details of the person making the report with an indication of the position or function held within the association;
b) a clear and complete description of the facts which are the subject of the report, indicating the time and place in which they occurred;
c) the personal details or other information that makes it possible to identify the person who carried out the facts covered by the report;
d) the indication of any persons with knowledge of the facts who can report them, and any documents or other means of proof confirming the substantiation of the report.

4.3. Anonymous reports, if substantiated and supported by appropriate documentation, are treated as ordinary reports.

5. Method and recipients of the alert

5.1. The reporting entity is the supervisory body.

5.2. The report should be addressed to the supervisory body in the following alternative ways:
a) by sending an email to odv@becosped.it. This is an email inbox made available to the supervisory body, in its exclusive availability and whose access credentials are known only by the aforementioned body and must not be communicated to other parties.
b) orally, by telephone or through a direct meeting with the reporting entity. In both cases, the call or meeting will be recorded. Of the report received orally and its content, the subject

manager of the same draws up a report that must also be signed by the signaller. Becosped S.r.l. guarantees the confidentiality of the identity of the person writing and the content of the report adopting an internal protocol through encryption tools that allow to protect personal data and information, including those included in any attachments.

5.3. If the report is submitted to an entity other than the supervisory body and, however, in terms of form, subject matter, content or other elements, it is clear that this is a whistleblowing *report*, the recipient shall transmit it without delay to the Supervisory Body, without withholding a copy.

6. Receipt, investigation and verification of the report

6.1. Upon receipt of a report, the reporting agent shall issue an acknowledgment of receipt to the reporting agent within seven days after submission of the report.

6.2. The report manager preliminarily assesses the existence of the subjective and objective assumptions of the report and any manifest unsubstantiation of the facts, requesting, if necessary, clarifications, further investigations or additions, including documentary ones. 6.3. When it considers that the report is unenforceable or inadmissible, it shall be filed with a reasoned order. When it deems it procedurally and admissible, it initiates the investigation to verify its validity.

6.4. During the investigation phase, the report manager proceeds with the completion of any activity deemed necessary to verify the substantiation of the report. The acquisition of evidence deemed necessary for such assessments is carried out through the acquisition of documentation or information, including by hearing from internal or external parties, or by using the technical assistance of third-party professionals. It is the responsibility of the reporting manager to ensure that the processing of the data of the reporter and all entities, internal or external to the institution, involved in the investigation activity is carried out in compliance with the confidentiality obligations established by law, the Statute, the MOG, from the Codes of Conduct, regulations and other corporate provisions.

6.5. Once the investigation has been completed, the report manager may:

a) close the alert deemed unfounded with a reasoned order;

b) declare that the report is well founded and transmit the relevant acts to the bodies of the institution competent for taking subsequent measures.

7. Feedback to the reporter

7.1. Within three months from the date of receipt of the report, the operator must provide feedback to the reporter about the status of the procedure.
7.2. The manager sends to the reporter a copy of the decision by which he files the report declared as unenforceable or inadmissible, of the decision by which he initiates the investigation, and of the decision by which, upon completion of the investigation, files the report deemed unfounded and the decision with which, as a result of the investigation, he declares it justified by forwarding the documents to the competent bodies of the institution for further consideration.
7.3. The bodies of the institution competent to receive and evaluate the report shall inform the reporter of the outcome of the related procedure.

8. Record-keeping

8.1. The report manager shall ensure that all documentation relating to the process is kept for a period of two years from receipt of the report.

9. Confidentiality obligations on the identity of the reporting person and on the report

9.1. With the exception of cases in which a liability for libel and defamation under civil or criminal law can be configured, and where anonymity is not legally enforceable, the identity of the reporting agent cannot be disclosed without his express consent and all parties involved in the reporting process are required to protect the confidentiality of this information.
9.2. The same protection extends to the identity of all parties involved in or otherwise affected by the proceedings.
9.3. The proceedings and documents may not be disclosed in any way, nor may their content be revealed.

9.4. Violation of the confidentiality obligations referred to in points 9.1, 9.2 and 9.3 above.
constitutes a disciplinary offence.
9.5. In the context of disciplinary proceedings against the person blamed for the facts reported, the identity of the whistleblower may not be revealed if the challenge of the disciplinary charge is based on separate and additional findings with respect to the report, even if resulting from it. If the disciplinary complaint is based in whole or in part on the report, the identity of the whistleblower may be revealed when there is the express consent of the whistleblower or knowledge of the identity of the whistleblower is indispensable for the defense of the accused, if the latter alleges and proves that this is the case at the hearing or by filing defence briefs.

10. Prohibition of retaliatory acts

10.1. Any form of retaliatory action against the reporting agent or persons involved in the procedure initiated with the report is prohibited.

10.2. Retaliatory act means any conduct, including omission, consumed, attempted or threatened, that occurs in the workplace and that, directly or indirectly, causes or is likely to cause unfair harm or harm affecting working conditions for reasons related to the alert.

10.3. Retaliatory acts taken in violation of this prohibition are void.

10.4. The person who believes that he has suffered a retaliatory act for having carried out a report or to have been involved in the related proceedings must give notice
the supervisory body, without prejudice to and without prejudice to its rights to act in the competent
places of justice.

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