

## PROCEDURE TO MANAGE WHISTLEBLOWING REPORTS

### INDEX 1

1.	Whereas.....	2
2.	What is the purpose of these Whistleblowing Regulations? .....	2
3.	To whom does these Whistleblowing Regulations apply? .....	2
4.	Who are the Whistleblower, the Facilitator and the Reported Person? .....	2
5.	What are the 'violations' that can be reported? .....	3
6.	What facts are not to be reported?.....	4
7.	How can reports be made? .....	5
8.	Reports sent to a person other than the Whistleblowing Manager .....	5
9.	What content should the report have?.....	6
10.	How are reports received? .....	6
11.	How are reports handled?.....	7
12.	How is the Whistleblower protected?.....	8
13.	Are there other channels for whistleblowing reports? .....	9
14.	Entry into force and publicity .....	10

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## 1. Whereas

SAVIO MACCHINE TESSILI S.p.A. (hereinafter referred to as the "Company") aims to adopt, in respect of its employees, directors and/or consultants, behaviors that complies with the highest ethical standards of fairness, loyalty, legality and protection of the safety of the workplace.

In the context of these inspiring principles and of the adoption of the Organizational Model, also taking into account Legislative Decree no. 24/2023, the Company intends to encourage all personnel, directors and/or collaborators in any capacity to report in good faith wrongdoing and conduct contrary to the law, both national and European, of which they have become aware in the context of their relationship with the Company, while adopting a policy to protect the authors of such reports.

The Company, also in order to comply with the regulatory principles in force, has established an internal whistleblowing reporting service and adopted these regulations (the "**Whistleblowing Regulations**").

## 2. What is the purpose of these Whistleblowing Regulations?

The purpose of these Whistleblowing Regulations is to:

- provide all those concerned with simple, clear and effective instructions about the internal whistleblowing service set up, as well as the prerequisites, content, recipients and methods of transmitting whistleblowing reports;
- provide information on the prerequisites for making reports through an external channel;
- provide whistleblowers with appropriate protection against retaliatory measures, direct or indirect, affecting working conditions for reasons directly or indirectly linked to the report.

## 3. To whom does these Whistleblowing Regulations apply?

These Regulations apply to all persons involved in various capacities in the work environment (employees, collaborators, consultants, etc.) and in the administration and/or supervision of the Company, who may (i) use the whistleblowing service provided by the Company and (ii) be the subject of whistleblowing reports.

## 4. Who are the Whistleblower, the Facilitator and the Reported Person?

For the purposes of the present Whistleblowing Regulations, a "**whistleblower**" is defined as a person who reports violations of national and/or European Union law which he/she has witnessed or of which he/she has become aware in the context of his/her work. The whistleblower, in particular, may be:

- an employee;
- a self-employed worker who works for the Company;
- a freelance professional or consultant working for the Company;

- a volunteer or trainee, whether paid or unpaid, who works for the Company;
- a shareholder;
- a person with administrative, management, control, supervisory or representative functions, when such functions are exercised on a de facto basis.

The protections provided for the whistleblower, as described below, also apply during the probationary period and before or after the establishment of the employment relationship.

The so-called '**facilitator**' is the natural person, placed in the same work context as the whistleblower, who assists him/her in the reporting process. The assistance provided by the facilitator should be kept confidential. This figure must work or must have worked in the same work context as the whistleblower (e.g. the colleague, even from a different office, who assists him/her in the reporting process). Where the activity is performed by a trade unionist who uses the trade union acronym in the assistance process, he/she will not be a facilitator and the provisions on consultation of trade union representatives and repression of anti-union conduct laid down in Law No. 300/1970 will apply.

The **reported person** is, on the other hand, the person mentioned in the report to whom the violation is attributed. It is, therefore, the person to whom the reported activities are attributable.

## 5. What are the 'violations' that can be reported?

The violations that can be reported are the behaviours, acts and omissions that harm the public interest or the integrity of the public administration or the Company and that consist of:

- 1) illegal conduct relevant under Legislative Decree 231/2001 and/or violations of the Organisation Model adopted by the Company;
- 2) violations of other national laws, i.e. civil, criminal, administrative and accounting offences other than the predicate offences under Legislative Decree 231/2001 and the offences specifically identified as violations of EU law, indicated in point 3 below;
- 3) violations of European legislation and all national provisions implementing it, consisting of:
  - unlawful acts relating to the following fields:
    - a. public procurement and contracts: procedural rules for the award of public contracts and concessions, rules on public contracts;
    - b. financial services, products and markets and prevention of money laundering and terrorist financing;
    - c. product safety and compliance;
    - d. transport safety;
    - e. environmental protection;
    - f. radiation protection and nuclear safety;
    - g. food and feed safety and animal health and welfare;
    - h. public health;

- i. consumer protection;
- j. privacy and protection of personal data and security of networks and information systems;

- acts and omissions affecting the financial interests of the Union, such as fraud, corruption and any illegal activity related to Union expenditure;

- acts and omissions affecting the internal market that jeopardise the free movement of persons, services and capital, including violations of European competition and state aid law, corporate tax, and mechanisms whose purpose is to obtain a corporate tax advantage.

The reportable infringement cannot consist of a mere irregularity. Irregularities, however, are relevant and may be reportable where they constitute concrete elements (so-called symptomatic indices) such as to lead the reporter to believe that one of the above-mentioned violations might be committed.

## 6. What facts are not to be reported?

The report must not relate to:

- facts that are false or invented and therefore unfounded;
- grievances of a personal nature;
- disputes, claims or demands linked to a personal interest;
- reports based on mere suspicions or unreliable rumours (so-called rumours);
- sentimental relations or other circumstances of a personal nature relating to employees and/or directors of the Company and/or third parties;
- mere irregularities that do not suggest the commission of a regulatory violation;
- violations of provisions that must be reported in the manner prescribed by special legislation.

Sending false or unfounded reports, in fact, is behaviour that is not only reprehensible, but also detrimental to the effectiveness of whistleblowing, as it undermines its proper functioning and credibility.

Those who make false reports with malice or gross negligence are not protected from retaliatory measures and may be sanctioned under the disciplinary system.

## 7. How can reports be made?

In order to enable any whistleblower to report misconduct or behaviour in breach of the regulatory provisions as described above, enjoying confidentiality and without fear of retaliation, the Company has set up a confidential reporting service managed by the Company's Supervisory Board (the "**Whistleblowing Manager**").

Whistleblowers may send reports of violations of which they have knowledge, in a confidential manner, to the Whistleblowing Manager alternatively in one of the following ways:

- (a) in written form, electronically, through the use of specific platform for reports, which can be accessed from the Company's website, in the section dedicated to whistleblowing, using the following link <https://savio.cpkeeper.online/keeper/available-configuration-links>;
- (b) orally, through the use of specific platform for reporting, which can be accessed from the Company's website, in the section dedicated to whistleblowing, using the following link <https://savio.cpkeeper.online/keeper/available-configuration-links>;
- (c) in written form, electronically, through the use of the e-mail address [odv.saviospa@legalmail.it](mailto:odv.saviospa@legalmail.it);
- (d) in written form, by sending a letter to the following address: Supervisory Board c/o SAVIO MACCHINE TESSILI S.p.A., Via Udine 105, Pordenone (PN);
- (e) through a face-to-face meeting with the Whistleblowing Manager, which may be requested by the whistleblower in written or oral form and will be scheduled within a reasonable period of time from the request.

The Supervisory Board is the only person with access to the reports and the identity of the whistleblower.

The members of the Supervisory Board in accepting the position of Whistleblowing Manager undertake to comply with the rules of these Regulations.

## 8. Reports sent to a person other than the Whistleblowing Manager

If the whistleblower does not make use of the whistleblowing service but submits the report to his/her superiors and declares that he/she wishes to avail him/herself of the whistleblowing protections, or if the report itself indicates such a wish, the report shall be considered a "whistleblowing report"; otherwise, the report shall be considered an ordinary report.

The report received by a person other than the Whistleblowing Manager must be forwarded, within 7 (seven) days of its receipt, to the Whistleblowing Manager, notifying the Whistleblower.

## 9. What content should the report have?

The report must:

- a) **indicate the data of the whistleblower strictly necessary for his/her identification** (name and surname);
- b) specify, if the report is not sent by encrypted e-mail, that it is a whistleblowing report for which the whistleblower intends to keep his/her identity confidential and enjoy protection against retaliation;
- c) report truthful facts;
- d) be related to the Company and/or to unlawful acts and conduct of the reported person;
- e) contain a description of the circumstantiated facts and be as complete as possible. To this end, it may contain appropriate annexes providing elements of substantiation of the facts reported and the indication of further persons potentially aware of such facts;
- f) indicate the personal details or other elements capable of identifying the person to whom the facts that are the subject of the report are attributed.

Anonymous reports that are not sufficiently substantiated will not be taken into account by the Whistleblowing Manager and, in any case, will be treated as ordinary reports with the consequent application of the relevant regulations, it being understood that the anonymous whistleblower, subsequently identified, may benefit from whistleblowing protection following communication to the ANAC of any retaliatory measures suffered.

## 10. How are reports received?

Reports are received by the Whistleblowing Manager, i.e. the Company's Supervisory Board. The latter is an internal body, endowed with autonomy and independence, made up of members specifically trained to manage the whistleblowing channel and duly authorized to process data in accordance with privacy regulations.

The Whistleblowing Manager receiving whistleblowing reports is obliged to:

- (a) protect, to the extent legally possible, the identity of the whistleblower;
- b) guarantee, as far as legally possible, the confidentiality of the investigation;
- c) handle whistleblowing reports and investigations confidentially, fairly and objectively in accordance with the provisions of these Whistleblowing Regulations.

## 11. How are reports handled?

1. Reports in written or oral form. The Whistleblowing Manager, within 7 (seven) days from the date of receipt of the written report in the manner set forth in Article 7 above, issues the whistleblower with an acknowledgement of receipt of the report. The report is then taken up for the purpose of initiating the investigation and its admissibility and merits are first assessed.
2. Face-to-face meeting. In the case of a report made during a face-to-face meeting, the Whistleblowing Manager will proceed to prepare the minutes of the meeting held, which will be signed by the whistleblower, who will be given a copy.
3. The content of the written report will be separated from the identity of the whistleblower and will be stored by the platform using appropriate technical and organizational measures to ensure the confidentiality and security of the data in accordance with Art. 32 GDPR. The Whistleblowing Manager will archive and store documentation related to each oral report, as well as additional documentation acquired related to written or oral reports in two sealed envelopes.  
The first envelope will include the identification data of the whistleblower, together with a copy of his or her ID, if acquired; the second envelope will contain either paper documents (e.g., report minutes) or digital documents on encrypted media; both envelopes will then be placed in a third envelope that will be marked “confidential to the Whistleblowing Manager” on the outside. The envelopes will be kept in a locked cabinet, which will be guarded by the Whistleblowing Manager or a member of the Whistleblowing Manager.
4. The Whistleblowing Manager, having assessed the admissibility of the report, for the conduct of the investigation may request clarifications, documents and additional information from the whistleblower through the whistleblower's chosen reporting channel. In addition, where necessary, it may request documents and acts from the administration office and involve additional parties, while still ensuring the confidentiality of the reporter and the reported person.
5. If, as a result of the activity carried out, the Whistleblowing Manager finds elements of manifest groundlessness or irrelevance of the report, he or she shall order it to be archived with adequate justification. The existence of an archived report will be communicated by the Whistleblowing Manager to the persons indicated in point 9 below of this article only in the case of a deemed false report made with malice or gross negligence, for the appropriate investigations by the Company itself and the possible application of disciplinary sanctions for the reporter.
6. The Whistleblowing Manager, if he/she deems the report not manifestly irrelevant or unfounded, shall communicate the contents of the report to the bodies of the Company authorized for this purpose and indicated in point 9 below. The Company may then proceed with the disciplinary or judicial proceedings it deems most appropriate by including any documentation received in the whistleblower's file.

7. The Whistleblowing Manager, both in the case of filing and in the hypothesis of continuation of the investigative activity and communication to the Company or the competent authorities, shall provide feedback to the whistleblower within 3 (three) months from the date of notice of receipt or, in the absence of such notice, within 3 (three) months from the expiration of 7 (seven) days from the date of submission of the report, communicating the actions taken or intended to be taken and, in any case, the progress of the investigation. In the latter case, once the investigation is completed, the outcome will be communicated to the reporter.
8. The reports and the data/documents associated with it will be kept in paper or electronic form by the Whistleblowing Manager for the time necessary to process the report and, in any case, no longer than five years from the date of the communication of the outcome of the reporting procedure.
9. Without prejudice to the provisions of point 5 above, the Whistleblowing Manager shall give notice of the report and the outcome of the activity carried out to the Company in the person of the Head of Human Resources. In the event that the above-mentioned person is involved in the report as a whistleblower or whistleblower, the Whistleblowing Manager will give notice of the report and the outcome of the activity carried out to the Company in the person of the Chief Executive Officer.

## 12. How is the Whistleblower protected?

**The Whistleblowing Manager is obliged not to disclose to the Company the identity of the whistleblower, as well as any other information from which such identity may be inferred, directly or indirectly, without the whistleblower's prior consent.**

The same obligation also applies to the Company in the context of disciplinary proceedings in which the disciplinary charge is based on further and separate investigations with respect to the whistleblowing, even if resulting from the whistleblowing itself. Moreover, where the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is indispensable for the accused's defense, the report may only be used for the purposes of disciplinary proceedings if the whistleblower has expressly consented to the disclosure of his identity. To this end, a communication must also be sent to the whistleblower explaining the reasons leading to the disclosure of his/her identity.

The confidentiality protections also apply with reference to the facilitator and to the persons mentioned in the report as well as to the reported person for the entire duration of the investigation procedure by the Whistleblowing Manager on account of the report.

**The Company, in any case, by approving the Whistleblowing Regulations, undertakes not to sanction or attempt or threaten to sanction the whistleblower and, therefore, not to dismiss, suspend, demote, transfer or subject him/her to further forms of retaliatory acts affecting his/her working conditions for reasons directly or indirectly linked to the report.**

The protections against retaliatory measures also apply to the following persons:



- the facilitator;
- persons working in the same work context as the whistleblower (colleagues, ex-colleagues, collaborators) and who are linked to the whistleblower by a stable emotional or kinship relationship up to the fourth degree of kinship;
- work colleagues of the whistleblower who work in the same work context and who have a habitual and current relationship with him/her;
- entities owned exclusively or in majority by the whistleblower;
- entities in which the whistleblower works although he/she is not the owner;
- entities operating in the same work environment as the whistleblower.

The aforementioned protections do not operate when it is established, even by a first instance judgement (i) that the whistleblower is criminally liable for offences of defamation or slander, or (ii) that the whistleblower is criminally liable for the same offence, in cases of willful misconduct or gross negligence.

In this case, a disciplinary sanction is imposed on the whistleblower. A person who believes he/she may be or has been the recipient of retaliatory measures for having reported an offence may inform ANAC of the retaliation he/she believes he/she has suffered. ANAC will ascertain whether or not such retaliation is a consequence of the report made and, in the event of a positive finding, will inform the National Labour Inspectorate for the measures within its competence.

### **13. Are there other channels for whistleblowing reports?**

The ANAC has set up a so-called external whistleblowing channel, which can be accessed from the ANAC website (<https://whistleblowing.anticorruzione.it/#/>)

Whistleblowers may use the ANAC external channel only when:

- there is no provision for the mandatory activation of the internal reporting channel within the work context, or this channel is not active or, even if activated, does not comply with what is required by law;
- the whistleblower has already made an internal report and it was not followed up;
- the whistleblower is a member of the Whistleblowing Manager;
- the whistleblower has reasonable grounds to believe that, if he/she were to make an internal report, it would not be effectively followed up or that the report might give rise to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

#### **14. Entry into force and publicity**

These Whistleblowing Regulations have been approved by the Company with the positive opinion of the Whistleblowing Manager and, in the version updated as at the date indicated on the front page, will come into force from that date.

At the express request of the Whistleblowing Manager, these Regulations will be sent to all employees, posted on the Company notice board and published on the Company's website, in order to provide all those concerned with clear information on the channel, procedures and prerequisites for making internal whistleblowing reports, as well as on the channel, procedures and prerequisites for making external whistleblowing reports.