



Procedure for the management of internal alters (“*Whistleblowing*”)

28/12/2023  
Rev. 01

**LAICA S.P.A.**

Procedure for the management of internal alters  
( *whistleblowing* )

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## 1. Purpose and scope


The purpose of this Procedure is to provide all the necessary information so that the management of the so-called *whistleblowing* - i.e. the practice of reporting unlawful conduct that occurred within the Entity, encountered by employees, collaborators, suppliers, professionals and customers, during their work and/or professional activity, or in the course of legal and commercial relationships with the Entity itself - is done correctly, in full compliance with the provisions of Legislative Decree 24/2023, implementing EU Directive no. 2019/1937.

## 2. Recipients and functions

This Procedure is addressed to all persons who, having become aware of unlawful conduct, acts or omissions, intend to report them through the internal reporting channels implemented by the Company. Therefore, the addressees of this Procedure are to be found in the following subjects:

- employees of the Company (including persons still on probation), or personnel employed by companies supplying the same;
- candidates for vacant positions, where the information on the violations they intend to report has been acquired during the selection process or at other pre-contractual stages;
- freelancers and advisors of the Company;
- former employees or former collaborators of the Company, where the information on the violations they intend to report has been acquired during the employment and/or collaboration relationship;
- volunteers and trainees, both paid and unpaid, who work for the Company;
- shareholders and persons with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised on a purely de facto basis, at the Company.

The Procedure provides a series of activities entrusted by each function:

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ROLE	DEFINITION
Whistleblower	This is the subject (worker, supplier, collaborator, professional or customer) who reports the violation found and who must be guaranteed in his confidentiality as well as from any retaliatory behavior.
Manager of internal reporting channels (hereinafter, hereinafter referred to as the "Manager")	This is the person inside or outside the Company, who is entrusted with the management of the internal reporting channels. In companies with an Organizational Model <i>pursuant to</i> Legislative Decree 231/2001, the same may correspond with the Supervisory Body.
Supervisory Body (hereinafter "SB")	This is the body provided for by art. 6 of Legislative Decree 231/2001, appointed by the Board of Directors as an independent and autonomous body responsible for supervising compliance with the Company's Model. If specifically appointed, this person may also perform the function of Manager.
Reported person	This is the subject (worker, supplier, collaborator, professional or customer) who is attributed the paternity of the alleged and eventual offense and who must also be guaranteed in his right of defense with respect to unjust or uncorroborated or unsubstantiated accusations.

### 3. Related Documentation

1. Organisation and Management Model pursuant to Legislative Decree 231/2001 adopted and implemented by the Company;
2. The Company's Code of Conduct;
3. The Company's disciplinary sanctioning system;
4. Documentation concerning the processing of personal data, pursuant to EU Reg. no. 679/2016 (GDPR), for purposes related to whistleblowing management ( e.g. Register of the Data Controller, information on the processing of personal data, appointment of persons in charge and external managers).



## 4. Obligations of the Company

This Procedure outlines the operating procedures with which the Company intends to fulfil the obligations identified in Articles 4 et seq. of Legislative Decree 24/2023 and described in detail in Section IV, entitled "*Second-level control procedures*", of Part III of the Model.

In particular, in order to allow and facilitate reports of unlawful and/or anomalous conduct, guaranteeing the confidentiality of the whistleblower, the person involved, the persons possibly mentioned in the report, as well as the content of the report and its attachments, the Company has activated special internal reporting channels, the management of which is expressly entrusted to the Supervisory Body appointed pursuant to and for the purposes of art. 6 of Legislative Decree 231/2001. Especially:

Both people in an executive position or subject to the direction of others managers, or those who collaborate or interact with the Company in any capacity (e.g. customers, suppliers, collaborators, etc.) may send their reports directly to the Supervisory Body, through:

- a. **Priority channel:** the sending of the report by registered letter with acknowledgement of receipt to the attention of the Supervisory Body, at the Patavino Law Firm, current in Padua, Galleria Berchet, n. 3. In this case, the whistleblower will take care to place the report in two sealed envelopes: the first with his/her identification data together with a photocopy of his/her identification document; the second with the content that is the subject of the report, in order to separate the individual identification data from the report. Both must then be placed in a third sealed envelope bearing the words "Reserved for the Supervisory Body" on the outside, in the person of Lawyer Arturo Sullo;
- b. **Alternative channel:** the use of the reserved telephone line: +39 **351 7746271**, interacting directly with the Supervisory Body, i.e. leaving a message on the answering machine. The whistleblower may also request a specific direct meeting with the Supervisory Body to make the report in person. During the conversation or messaging, the whistleblower is free to reveal or not his/her identity;

following the instructions described in paragraph no. 5.3 "*Reporting Procedure*" below.

In this regard, it is specified that the confidentiality of the identity of the whistleblower, of the subjects involved or mentioned, as well as of all the other elements of the report, including any attachments and documents referred to, is guaranteed by:

- the implementation of the aforementioned reporting channels in compliance with the provisions of the ANAC Guidelines, approved by Resolution no. 311 of 12 July 2023;
- the autonomy and independence of the Supervisory Body pursuant to and for the purposes of art. 6 Legislative Decree 231/2001;
- the use, for the reception and management of reports, of a telephone line exclusively owned by the SB, which does not allow any of the subjects within the company to know the communications received.



In addition, the Company, in compliance with the provisions of art. 5, paragraph 1, letter e) of Legislative Decree 24/2023, undertakes to post on the company's notice boards a specific notice, attached to this Procedure, containing clear information regarding:

- a) the internal reporting channels, the procedures to be followed and the conditions for making an internal report; And
- b) the channel, procedures, and conditions for making any external reports through the tools made available by the National Anti-Corruption Authority (ANAC).

The described information will also be made available in a dedicated section on the Company's website, in order to make the information referred to in points a) and b) accessible also to subjects who, although not frequenting the workplace, have a legal relationship with the Company itself (e.g. customers, suppliers, consultants, etc.).

## 5. Reporting through internal channels

### 5.1 SUBJECT OF THE REPORT

The whistleblower, using the channels made available by the Company and following the instructions in paragraph 5.3 on "*reporting methods*", can make detailed reports relating to:

- a. relevant unlawful conduct pursuant to Legislative Decree 231/2001, i.e. potentially constituting the so-called predicate offences, of which he has become aware by reason of the functions performed within the Company, or of the relationships (of any kind) with the same;
- b. conduct and/or practices that violate the provisions of the Model, the Protocols, the Procedures, the attached Operating Instructions, or the Code of Ethics adopted by the Company;
- c. offences that fall within the scope of the European Union or national acts indicated in the Annex to Legislative Decree 24/2023, or national acts that implement the European Union acts indicated in the Annex to Directive (EU) 2019/1937, although not indicated in the Annex to Legislative Decree 24/2023, relating in any case to the following sectors: public procurement; financial services, products and markets and the 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; protection of privacy and protection of personal data and security of networks and information systems;
- d. acts or omissions that harm the financial interests of the European Union;
- e. acts or omissions relating to the internal market, including infringements of EU competition and state aid rules, as well as infringements of corporate tax rules;



- f. acts or conducts, which, although not expressly covered by the previous points, may potentially frustrate the object or purpose of the provisions of the European Union acts governing the sectors indicated in points c, d, and of this paragraph.

**It is hereby specified that all the conducts, conducts, omissions, violations referred to in points a, b, c, d, e, f can be reported through the use of the internal channels implemented by the Company.**

**On the other hand, only the conducts referred to in points c, d, e, f (with the exclusion, therefore, of violations inherent in Model 231 and the predicate offences referred to in Legislative Decree 231/2001) can be reported through the use of the external channel made available by ANAC, in the presence of the legal requirements, clarified in the attached Information.**

In order to facilitate the identification of the facts that may be the subject of reporting, the following is a list of relevant conducts/conducts, by way of example and not exhaustive:

- violation of codes of conduct;
- accounting and administrative irregularities and irregularities in accounting and tax obligations or in the preparation of the financial statements;
- false declarations and certifications;
- violation of environmental, occupational safety and control regulations;
- non-transparent hiring;
- conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);
- promise or giving of money, goods or services or other benefits aimed at bribing suppliers, customers, or public officials;
- actions likely to damage the Company's image.

The category of reportable unlawful acts also includes, at least for some cases of criminal relevance, the configuration of the attempt, where it is punishable.

## 5.2 PROHIBITED REPORTING

On the other hand, it is absolutely forbidden to make reports that:

- violations, conducts, omissions, which the whistleblower has no reason to believe to be true;
- are specious, defamatory or slanderous;



- are discriminatory in nature, as they refer to the sexual, religious, political orientation or racial or ethnic origin of the reported subject;
- are aimed solely at harming the reported person;
- in the final analysis, they materialize forms of abuse and/or instrumentalization of this Procedure and of the institution of *whistleblowing*.

In addition, it should be noted that reports relating exclusively to:

- disputes, claims or requests related to a personal interest of the whistleblower;
- the individual employment or collaboration relationships of the whistleblower with the Company, or with hierarchically superior figures;
- aspects of the private life of the reported person, without any direct or indirect connection with the business and/or professional activity.

**It should be noted as of now that the protections granted to the whistleblower by Chapter III of Legislative Decree 24/2023, and detailed below, are lost if the criminal liability of the reporting party for the crimes of slander, defamation or other crimes concretely attributable to the falsity of the report is ascertained, even if only by a first instance judgment. Likewise, the protections in favour of the whistleblower are not guaranteed in the event that the latter is held liable in civil court for having filed reports in bad faith, supported by wilful misconduct or gross negligence. In addition, in these cases, specific disciplinary sanctions may be imposed.**

### 5.3 OPERATIONAL PROCEDURES FOR REPORTING

The whistleblower who intends to report a fact attributable to the conduct listed in paragraph 5.1 must follow the following operating instructions.

In particular, the report:

- it must be carried out in good faith and must not be based on mere suspicions or rumours;
- it must be as detailed as possible and offer as many elements as possible to allow the SB to carry out the necessary checks and preliminary activities;
- it must not take on insulting tones or contain personal offenses or moral judgments aimed at offending or harming the honor and/or personal and/or professional decorum of the person or persons to whom the reported facts refer.

Specifically, for the purposes of this paragraph, the whistleblower may report by:

- a. **Priority channel:** the sending of the report by registered letter with acknowledgement of receipt to the attention of the Manager of the reporting channels, at the Patavino Law Firm, current in Padua, Galleria Berchet, n. 3. In this case, the whistleblower will take care to place the report in two sealed envelopes: the first with his/her identification data together with a photocopy of his/her identification





- document; the second with the content that is the subject of the report, in order to separate your identification data from the report. Both must then be placed in a third sealed envelope bearing the wording "Reserved for the Reporting Channel Manager" on the outside, in the person of Arturo Sullo;
- b. **Alternative channel:** the use of the reserved telephone line: **351 7746271**, interacting directly with the Manager, i.e. leaving a message on the answering machine. The whistleblower may also request a specific direct meeting with the Manager to make their report in person. During the conversation or messaging, the whistleblower is free to reveal or not reveal his/her identity;

In any case, the whistleblower must describe in detail the fact that is the subject of the report, with a clear indication of:

- i. name and surname, title and function/role of the person in charge (so-called reported);
- ii. the circumstances of the time and place of the occurrence, together with any other element that is considered relevant for the purposes of the report;
- iii. any persons present at the scene of the violation, who can potentially testify about the incident;
- iv. any attached documentation, which may confirm the validity of the reported fact;
- v. any private interests related to the report;
- vi. any other information that may facilitate the collection of evidence on what has been reported;

To facilitate reporting, you can use the "*Whistleblowing Whistleblowing Form*" DS 06, available on the company's bulletin boards and on the company's website, in the dedicated section.

The whistleblower has the right to indicate his/her name and surname in the communication, as well as elements useful for identifying his/her role within the Company, or the relationships he/she has with it, unless he/she wishes to make an anonymous report.

In the latter case, the whistleblower is aware that reports made anonymously can only be taken into consideration if adequately substantiated and made in great detail.

The whistleblower is also aware that the SB may not take into consideration reports that have not been formalised in the manner and in the contents indicated in this Procedure.

## 6. Obligations of the Internal Reporting Channel Manager

### 6.1 MANAGING INTERNAL CHANNELS

The management of the internal reporting channels is entrusted to the SB, which undertakes to follow the following operating instructions in carrying out the aforementioned function.

In particular, the SB carries out the following activities:

- upon receipt of a report, the SB shall proceed to register it in the Register of Reports, attached to this Procedure, taking care to note any update relating to the position;



- the SB then proceeds to send – within seven days of receipt of the report – a specific notice confirming receipt of the same to the whistleblower;
- subsequently, within twenty days of receipt of the report, the SB assesses its admissibility, taking into account the following criteria:
  - i. manifest non-existence of the objective and subjective legal requirements for the exercise of the power of investigation (e.g. report made by an unauthorised person; report concerning the violation of legal provisions not included in the discipline of Legislative Decree 24/2023, etc.);
  - ii. manifest non-existence of the essential elements of the report (e.g. description of the facts, indication of the circumstances of time and place of the violation, indication of the person responsible for the same);
  - iii. manifestly unfounded the report due to the absence of factual elements capable of justifying further investigations;
  - iv. a report with a generic content, such as not to allow the understanding of the facts;
  - v. reporting relating to claims related to a personal interest of the whistleblower, without any direct and/or indirect connection to the interests of the Company.
- if it deems it useful and appropriate, the SB – before expressing its assessment of the admissibility of the report – may request additional elements from the whistleblower through the dedicated channel;
- in the absence of additions, in the presence of insufficient additions, or in the cases referred to in the previous points, where the SB has not deemed it necessary or appropriate to request any additions due to the manifest inadmissibility of the report, the SB proceeds to archive it, providing for the appropriate communication to the whistleblower;
- if the SB deems the report admissible, it initiates further investigation in order to assess its merits. In particular, the same may request further information from the whistleblower, or from the subjects indicated by the same as witnesses of the facts, or may acquire useful documents from other offices of the Company, also making use of the support of other company functions, always taking care not to compromise in any way the protection of the confidentiality of the whistleblower and the reported person;
- in any case, if it is appropriate to involve other parties, internal or external to the Company, as they are informed of the facts reported, the SB shall not in any way transmit the report to them, limiting itself solely to the possible communication of the results of the checks carried out, and, if necessary, carefully anonymized extracts of the report, paying the utmost attention to avoid that from the information provided it is possible to trace the identity of the the whistleblower and the reported person;
- within a maximum period of three months from the date of the acknowledgment of receipt or, in the absence of such acknowledgement, within three months of the expiry of the period of seven days from the submission of the report, the SB shall provide appropriate feedback to the whistleblower, indicating whether the report was deemed unfounded and therefore archived, or whether it was found to be well-founded. In any case, the SB will take care to provide adequate reasons for its assessment;
- Therefore, two different scenarios can be configured:



- A. the SB, at the end of the investigations conducted, considers that the report is unfounded and proceeds with its dismissal, drawing up a reasoned report;
- B. the SB, at the end of the investigations conducted, considers the report to be well-founded. In this case, the SB transmits the preliminary findings to the relevant corporate bodies (and in particular to the Board of Directors) or to external authorities, in relation to the profiles of illegality found. In any case, the SB ensures that the documentation transmitted does not contain explicit or implicit references to the identity of the whistleblower;
- in case B, where the report concerns the unlawful conduct of an employee and/or collaborator of the Company, appropriate disciplinary proceedings will follow, pursuant to Article 7 of the Workers' Statute and in full compliance with the principle of adversarial proceedings between the parties, taking into account the specificities *of the legal status* of the person against whom proceedings are being taken (top, subordinate, collaborator);
  - in case B, *where the report concerns the unlawful conduct of a supplier and/or professional of the Company, the Board of Directors, duly informed, may proceed with the termination of the contractual relationship in progress, reserving in any case to take action in the most appropriate judicial forums for the protection of the Company's legal interests;*
  - it should be noted that if the report concerns the unlawful conduct of one or more members of the Company's Board of Directors or of the Board of Statutory Auditors, the SB will transmit the results of its investigation to the Chairman of the Board of Directors for the assessments and actions within its competence. If, on the other hand, the report concerns the unlawful conduct of the Chairman of the Board of Directors, the SB will transmit the results of its investigations to the Board of Statutory Auditors;
  - in any case, at the end of the preliminary activity within its competence, the SB will not be able to formulate or transmit any kind of opinion in relation to the type and extent of the sanction to be imposed in the specific case;
  - the SB shall report in the annual report on the number of reports received and their progress, ensuring, in any case, that such documentation does not contain references to the identity of the whistleblower and the reported person, nor implicit references that may lead to the identification of such subjects.

**The SB is constantly kept informed of all the activities carried out by the competent corporate bodies (Board of Directors, Board of Statutory Auditors, etc.).**

## 6.2 RETENTION OF REPORTS AND RELATED DOCUMENTATION

As part of the activities related to the management of internal reporting channels, the SB also deals with the storage of reports received and the related documentation.

In particular, the SB is responsible for:



- fill in and update the Register of Reports, indicating: the fact reported, name and surname of the whistleblower and any contact details, date of sending the acknowledgement of receipt, any request for additions, investigation activities carried out, date of acknowledgment of the report, outcome of the report (founded/unfounded), notes on the consequences of the report;
- collect all reports in a special database in electronic and/or paper format, taking care to keep them for the time necessary to process the individual reports and in any case no later than five years from the date of communication of the final outcome of the reporting procedure;
- make available to parties outside the SB, subject to the latter's authorization, the data and information stored in the database, unless access must be permitted by law;
- define, with specific internal provisions, the criteria and conditions for access to the database, as well as those for the storage and protection of data and information in compliance with current legislation.

In any case, in order to ensure confidentiality on the identity of the whistleblower, the SB and the persons designated to support it undertake to maintain the strictest confidentiality on the reports and not to disclose any information that they have learned in the exercise of their functions.

In particular, the SB acts in such a way as to guarantee the authors of the reports against any form of retaliation, discrimination or penalization and, more generally, against any negative consequences deriving from them, ensuring the utmost confidentiality regarding the identity of the whistleblower.

## 7. Protection of the whistleblower

The Company intends to guarantee maximum protection and protection to the whistleblower, having regard to his confidentiality as well as the right not to suffer any form of discrimination or retaliation following the reporting of an offence.

### 7.1 PROTECTION OF THE CONFIDENTIALITY OF THE WHISTLEBLOWER

The internal reporting channels made available by the Company guarantee the confidentiality of the identity of the whistleblower and of all the other elements of the report (including the documentation attached to it to the extent that its disclosure, even indirectly, may allow the identification of the whistleblower), as detailed in the previous paragraphs (see paragraph 4 "*Obligations of the Company*").

It should be noted that the identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may not be revealed, without the express consent of the reporting person himself, to persons other than those competent to receive or follow up on the reports.

In the context of disciplinary proceedings, the identity of the reporting person cannot be revealed, if the objection to the disciplinary charge is based on separate and additional investigations with respect to the report, even if they are consequent to the same.

If the complaint is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the report will be used for the purposes of disciplinary



proceedings only in the presence of the express consent of the reporting person to the disclosure of his or her identity.

In this case, the SB, as the Manager of the internal reporting channels, must notify the whistleblower of the reasons for the disclosure of confidential data.

It should be noted that the report is exempt from the access provided for by Articles 22 et seq. of Law No. 241 of 7 August 1990, as well as Articles 5 et seq. of Legislative Decree No. 33 of 14 March 2013.

Finally, it is in any case forbidden for the Company, the SB and the other bodies in charge to use the reports beyond what is necessary to follow them up.

## **7.2 PROTECTION OF PRIVACY AND PROCESSING OF PERSONAL DATA**

It should also be noted that the personal data of the whistleblower, the reported person and all the subjects involved in the report are processed in accordance with the current legislation on the protection of personal data referred to in EU Reg. no. 679/2016 (GDPR) and Legislative Decree 196/2003, as amended by Legislative Decree 101/2018.

In particular, the data subject may consult the information on the processing of personal data (which specifies the information referred to in Article 13 of the GDPR) posted on the company notice boards and published on the Company's website, in the section dedicated to *whistleblowing*.

In any case, it should be noted that the Data Controller processes the personal data collected only for the time necessary for the management and finalization of the report, and in any case for no more than five years from the date of communication of the final outcome of the reporting procedure.

The interested party is guaranteed the exercise of the rights referred to in art. 15 et seq. of EU Reg. no. 679/2016, in accordance with the procedures indicated in the relevant information notice.

In this context, in the light of the provisions of art. 35 of EU Reg. no. 679/2016, since there is no use of new technologies, nor particular risks for the rights and freedoms of the data subjects involved, it was not considered necessary to carry out the Impact Assessment (DPIA).

## **7.3 PROTECTION AGAINST RETALIATION**

The whistleblower may not be sanctioned, demoted, dismissed, transferred, or subjected to any other organizational measure having direct or indirect negative effects on working conditions, as a result of his or her report. Retaliatory and/or discriminatory measures are not only acts and measures but any conduct or omission put in place towards the whistleblower, aimed at limiting and/or compressing the exercise of the worker's functions in such a way as to reveal a vexatious intent or in any case to worsen the work situation.



**The whistleblower who believes that he or she has suffered retaliation and/or discrimination, due to the reporting of wrongdoing carried out, may report such retaliatory measures to ANAC.**

**In any case, retaliatory or discriminatory measures that violate art. 17 of Legislative Decree 24/2023 are null and void and persons who have been dismissed due to the report have the right to be reinstated in the workplace, pursuant to Article 18 of Law No. 300 of 20 May 1970 or Article 2 of Legislative Decree No. 23 of 4 March 2015, due to the specific regulations applicable to the worker.**

**The protection measures outlined so far, both relating to confidentiality and the prohibition of retaliation, are also extended:**

- **the so-called facilitators (i.e., the subjects who assist the whistleblower in the reporting process, operating in the same work context);**
- **to persons in the same working context as the whistleblower, who are linked to the same by a stable emotional or family bond within the fourth degree;**
- **to the reporting person's work colleagues who work in the same work context as the reporting person and who have a habitual and current relationship with that person;**
- **entities owned by the reporting person or for which the same works, as well as entities operating in the same working context as the same.**

## **8. Protection of the reported against false, defamatory, slanderous reports**

The person who makes prohibited reports, and in particular reports that are false, defamatory, slanderous, with the sole purpose of damaging the reported person, is aware that the protection measures described in the previous paragraph cannot be applied in his favor, pursuant to and for the purposes of art. 16 of Legislative Decree 24/2023.

In addition, when the criminal liability of the reporting person for the crimes of defamation or slander is ascertained, even by a first instance judgment, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, appropriate disciplinary sanctions must be imposed on the whistleblower.

In this context, the reported person, who is informed of a report of wrongdoing against him and who considers the same unfounded, mendacious, slanderous or defamatory, may submit a specific request to the SB to know the identity of the whistleblower, in order to institute appropriate civil and/or criminal proceedings against him for the protection of his interests.

The reported person is aware that the identity of the whistleblower can only be revealed with his express consent and that in any case retaliatory and discriminatory acts are prohibited, as listed and described in the previous paragraph.



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## 9. Attachments

- Information on internal and external reporting channels
- DS-06 "*Whistleblowing Form*"
- DS-07 "Register of Reports"