

TITLE

PROCEDURE FOR REPORTING OFFENSES - WHISTLEBLOWING

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OBJECT AND PURPOSE

The Procedure describes the reporting methods, the protections provided for the whistleblower, the disciplinary system of reference and aims to protect those who decide to report illicit behavior as better described below.

operating methods of the process of reporting behaviours, acts or omissions of which the reporter has become aware in the work context and which consist of **violations** are regulated :

- i. of the **Organizational Management and Control Model pursuant to Legislative Decree 231/2001** ;
- ii. of **national regulatory provisions** , such as civil, administrative, criminal and accounting offences;
- iii. of **European Union law** which:
 - offenses committed in violation of EU legislation in the fields of public contracts, 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; protection of privacy and protection of personal data and security of networks and information systems (think for example of environmental crimes);
 - acts or omissions that harm the financial interests of the EU as identified in EU regulations, directives, decisions, recommendations and opinions (think for example of fraud, corruption and any other illegal activity related to Union expenditure);
 - acts or omissions affecting the internal market which undermine the free movement of goods, people, capital services, including infringements of EU rules on competition, state aid, corporate tax and mechanisms whose purpose is to obtain a tax advantage that defeats the object and purpose of the applicable legislation on corporate tax;
 - acts or conduct which defeat the object and purpose of EU provisions in the areas indicated above. For example, abusive practices as defined by

the jurisprudence of the Court of Justice of the EU should be included in this area.

This procedure **does not apply:**

- to disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the Judicial or Accounting Authority which relate exclusively to their individual working relationships, or inherent to their working relationships with hierarchically superior figures ;
- to reports of violations already regulated on a mandatory basis by EU ¹or national acts, as well as reports of violations relating to national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall within the law in question EU regulations, directives, decisions, recommendations and opinions.

It being understood that each report will be subject to appropriate verification in order to assess whether it falls within the scope of the procedure.

FIELD OF APPLICATION

This procedure applies to NT Majocchi srl, in all its offices, with reference to everything that happens within the "work context".

The meaning to be attributed to the "work context" must be broad and considered not only with regard to those who have an employment relationship in the strict sense with NT Majocchi srl. In fact, it is also necessary to consider those who have established other types of legal relationships with the Company. This refers, among other things, to consultants, collaborators, volunteers, interns, shareholders of the same Institute and to people with administration, management, control, supervision or representation functions, also in relation to pre-contractual situations, probationary periods or situations subsequent to the dissolution of the legal relationship if information on the violations was acquired during the relationship itself.

¹ The EU has recognized in a series of legislative acts in the financial services sector the value of the protection of reporting persons with the obligation to activate internal and external reporting channels, also placing an explicit prohibition on retaliation.

VALIDITY

This Procedure is valid from its date of issue. Any subsequent update cancels and replaces previous versions.

INTERNAL REFERENCES

- The NT Majocchi Code of Ethics, which expresses the values and principles of behavior that the company recognizes as its own and which requires compliance by all those who work to achieve its objectives.
- The organisation, management and control model pursuant to Legislative Decree. 231/01 and related internal procedures.

EXTERNAL REFERENCES

- Legislative Decree n. 24 of 10 March 2023 : Implementation of EU Directive 2019/1937 of the European Parliament of the Council concerning the protection of persons reporting breaches of Union law and containing provisions concerning the protection of persons reporting breaches of national regulatory provisions.
- Legislative decree, n. 231 of 8 June 2001 n. 231 and subsequent amendments/integrations: Administrative liability for crimes of companies and entities.
- Guidelines issued by the ANAC regarding the protection of people who report violations of Union law and the protection of people who report violations of national regulatory provisions - protection for the submission and management of external reports.

DEFINITIONS

Unlawful conduct : behaviour, acts or omissions that violate national regulatory provisions, such as civil, administrative, criminal and accounting offences, or European Union law within the limits set out above;

Reporter : the natural person who makes a report relating to illicit conduct on the basis of information acquired in their work context . Reporters can be employees, self-employed workers, those who have a professional collaboration relationship

with the organisation, freelancers and consultants, volunteers, interns, including unpaid ones and, finally, people with administrative functions, control, supervision or representation. Also included are potential contractors/employees in relation to pre-contractual situations, trial periods or situations following the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

Reports manager: the person responsible for managing the reports received through the channel adopted by the company.

Supervisory Body : collegial body established pursuant to Legislative Decree 231/2001 responsible for verifying compliance with the Organisation, Management and Control Model and receiving reports.

ANAC : National Anti-Corruption Authority;

Reporting : The written or oral communication of information about violations;

Internal reporting: the written or oral communication of information on violations submitted through the internal reporting channel, as described in this Procedure;

External reporting : the written or oral communication of information on violations, presented through the external reporting channel, as established by the ANAC;

Facilitator : a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;

Work context : work or professional activities, present or past, in the context of which, regardless of the nature of such activities, a person acquires information about violations and in which he or she could risk suffering retaliation in case of reporting or public disclosure or of reporting to the judicial or accounting authority;

Person involved: the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or as the person in any case implicated in the violation reported or disclosed publicly;

Retaliation : any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause

the reporting person or the person who made the complaint. reporting, directly or indirectly, unjust damage;

Follow-up : the action undertaken by the person entrusted with the management of the reporting channel to evaluate the existence of the facts reported, the outcome of the investigations and any measures adopted;

Feedback : communication to the reporting person of information relating to the follow-up that is given or that is intended to be given to the report;

Public disclosure : placing information on violations in the public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people;

THE PROTECTIONS

Protected subjects

- Reporters in good faith are guaranteed against any form of retaliation, discrimination or penalisation. Sanctions are foreseen for anyone who violates the Whistleblower's protection measures. These disciplinary sanctions are imposed by the Human Resources and Organization function in compliance with the provisions of the relevant CCNL.
- The protection is also extended to the following subjects:
 - facilitators, as defined above;
 - work colleagues who work in the same work context as the reporting person and have a usual and current relationship with him;
 - people who in the same working context are linked to the reporter by stable emotional ties² or kinship relationships within the fourth degree;
 - entities owned by the reporting person or for which the person works or which operate in the same working context.

Protection of the whistleblower's confidentiality.

- The confidentiality of the reporter, the facilitator, the person involved and the people mentioned in the report is protected, also in order to avoid their exposure to retaliatory measures that could be adopted following the report. In particular, the identity of the reporting person and any other information from which it can be deduced, directly or indirectly, cannot be revealed to people other than those competent to receive or follow up on the reports, without the express consent of the reporting person.
- It is specified that in the context of criminal proceedings, the identity of the whistleblower is covered by secrecy in the ways and within the limits established by the art. 329 cpp³

² It is believed that this expression could refer primarily to those who have a cohabitation relationship with the reporter. In line with the rationale of extending protection against retaliation as much as possible, it is believed that the notion of a stable emotional bond can be understood not only as cohabitation in the strict sense, but also as a relationship of an emotional nature characterized by a certain stability both under the temporal profile and life sharing profile. An emotional bond that therefore involves a specific person. Think, for example, of a colleague (or ex-colleague) of the reporting person who nevertheless maintains an emotional relationship with him or her even if it does not materialize into actual sharing of the same home.

³ Art. 329 cpp I. The investigative acts carried out by the public prosecutor and the judicial police, the requests of the public prosecutor for authorization to carry out investigative acts and the acts of the judge who act on such requests are covered by secrecy until the the accused cannot have knowledge of it and, in any case, no later than the conclusion of the preliminary investigations.

II. When it is strictly necessary for the continuation of the investigations, the public prosecutor may, in derogation of the provisions of article 114 , allow, with a reasoned decree, the publication of individual documents or parts of them. In this case, the published documents are deposited at the public prosecutor's secretariat.

III. Even when the documents are no longer covered by secrecy pursuant to paragraph 1, the public prosecutor, in case of necessity for the continuation of the investigations, may order with a reasoned decree:

a) the obligation of secrecy for individual documents, when the accused allows it or when knowledge of the document may hinder investigations concerning other people;

b) the prohibition on publishing the content of individual documents or specific news relating to certain operations.

- As part of the proceedings before the Court of Auditors, the identity of the whistleblower cannot be revealed until the preliminary investigation phase is closed.
- As part of the disciplinary proceedings, the identity of the whistleblower cannot be revealed where the contestation of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto.
- If the dispute is based, in whole or in part, on the report and knowledge of the identity of the person reporting it is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the person making the report to the disclosure. of their identity.
- To protect the confidentiality of the whistleblower, the Company has decided to manage the reports electronically, using an encrypted channel, as will be specified below.
- In any case, confidentiality is also guaranteed in the case of reports made orally via the telephone line, voice messaging or through a direct meeting with the person handling the report (at the request of the reporter).
- In the event that external parties are called upon to manage reports, they are responsible for the processing on the basis of an agreement specifically stipulated with the administration of the entity and must offer sufficient guarantees to implement adequate technical and organizational measures, as well as ensure the respect for confidentiality, data protection and secrecy.
- The information acquired will be managed in compliance with the principles regarding the protection of personal data.
- Privacy protection does not apply if the reporting person has intentionally revealed his identity via, for example, web platforms or social media.

Protection of the confidentiality of the reported subject and other subjects

- The protection of the identity of the people involved and the people mentioned in the report is guaranteed until the conclusion of the proceedings initiated due to the report, in compliance with the same guarantees provided in favor of the reporting person.

Protection from possible retaliatory measures

- Any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial or accounting authority or the public disclosure and which causes, or may cause, the reporting person and others is prohibited. subjects protected by the law directly or indirectly from unjust damage, to be understood as unjustified damage as an effect caused directly or indirectly by the retaliation and inherent in the content of the retaliation itself.
- By way of example, prohibited retaliatory measures are considered:
 - a) dismissal, suspension or equivalent measures;
 - b) demotion in rank or failure to promote;
 - c) change of functions, change of place of work, reduction of salary, modification of working hours;
 - d) suspension of training or any restriction of access to it;
 - e) notes of demerit or negative references;
 - f) adoption of disciplinary measures or other sanctions, including pecuniary ones;
 - g) coercion, intimidation, harassment or ostracism;
 - h) discrimination or otherwise unfavorable treatment;
 - i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
 - j) failure to renew or early termination of a fixed-term employment contract;
 - k) damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
 - (l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
 - m) early termination or cancellation of the contract for the supply of goods or services;
 - n) cancellation of a license or permit;
 - o) request to undergo psychiatric or medical tests.
- The whistleblower is protected where he reasonably believes, also in light of the circumstances of the specific case and the data available at the time of the report, public disclosure or complaint, that the information on the violations reported , disclosed or denounced is truthful. Simple assumptions or rumors are not sufficient to guarantee protection.

- For the purposes of protection, the personal and specific reasons that led people to make the report are of no relevance.
- The protection provided in the event of retaliation is not guaranteed when the criminal liability of the reporting person for defamation or slander crimes or in any case for the same crimes committed with the complaint to the judicial authority or accountant or his civil liability, for the same reason, in cases of fraud or gross negligence.

Protection from retaliation

- Even attempted or threatened retaliations must be communicated to the ANAC, which is entrusted with the task of ascertaining whether they are consequent to the report, complaint or public disclosure made.
- Acts taken in violation of the prohibition on retaliation are void.
- Anyone who adopts retaliatory or discriminatory acts against protected subjects is subject to disciplinary sanctions.

LIMITATIONS OF LIABILITY FOR THOSE WHO REPORT, COMPLAINT OR MAKE PUBLIC DISCLOSURES

- It is not punishable for the crimes of disclosure and use of official secrecy (art. 326 of the criminal code), disclosure of professional secrecy (art. 622 of the criminal code), disclosure of scientific and industrial secrets (art. 623 of the criminal code), violation of the duty of loyalty and loyalty (art. 2105 cc), violation of the provisions relating to the protection of copyright, the protection of personal data, disclosure or dissemination of information on violations that offend the reputation of the person involved, provided that:
 - There are reasonable grounds to believe that disclosure or dissemination of the information is necessary to disclose the breach. The reporting party must therefore reasonably believe that that information must be revealed because it is indispensable to bring out the violation, with the exception of superfluous information and not for further and different reasons (for example gossip, vindictive, opportunistic or scandalous purposes);
 - The report, public disclosure or complaint has been carried out in compliance with the conditions established by Legislative Decree 24/2023 and reported in this procedure.
- Both conditions must exist to exclude the liability of the whistleblower. If satisfied, those who report, denounce or make a public disclosure do not incur

any type of civil, criminal, administrative or disciplinary liability (art. 20 paragraphs 1 and 2 of Legislative Decree 24/2023) .

THE CONTENT OF THE REPORTS

- The reports must provide useful elements to allow the report manager to carry out the necessary and appropriate checks and investigations. In particular, it is necessary that the following are clear: the circumstances of time and place in which the event which is the subject of the report occurred; the description of the fact; the elements that allow identifying the person to whom the reported facts can be attributed.
- Reports can also be made anonymously.

PROCESS

Sending the report

The Reporter can alternatively:

- a. use the dedicated reporting channel, accessible at the link <https://areariservata.mygovernance.it/#!/WB/nt-majocchi> to send a report. This platform guarantees, through encryption, the confidentiality of the identity of the reporting party, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation. Through this channel it is also possible to submit an anonymous report.
- b. Request, through the platform, a meeting with the report manager. In this case the report will be made orally and will be held in a protected place agreed with the manager of the report capable of preserving the confidentiality of the identity of the reporter.
- c. Send a registered letter with return receipt to the manager of the report in the person of the lawyer. Lara Pellegrini at her studio in Milan at Via Podgora 13, postcode 20122.

The person making the report, even if an anonymous report is sent on the platform, will be informed of the status of the report via the platform.

Below are the operational methods for transmitting reports:

1. Access the link <https://areariservata.mygovernance.it/#!/WB/nt-majocchi> by filling out the form by entering your name, surname and a personal e-mail

address (please do not use the company one, as required by the Privacy Guarantor)

Compilare il form per ricevere le Credenziali Univoche di Accesso

Nome

Cognome

Email *

L'indirizzo e-mail è necessario al solo fine della registrazione. Il suo indirizzo e-mail non sarà visibile alla Società. Servirà unicamente per ricevere notifiche di eventuali nuove comunicazioni, da parte dei Gestori della Segnalazione.

Dichiaro di aver letto e accettato l'Informativa Privacy *

Invia

Sei già registrato? [Clicca per accedere](#)
Password dimenticata? [Clicca per resettare](#)
Per qualsiasi dubbio o necessità contattaci [cliccando qui](#)

2. Follow the instructions received with the email containing the Unique Access Credentials
3. Log in to your account with your credentials

The image shows a login page for the MY GOVERNANCE ZUCCHETTI system. At the top, there is a logo with a stylized 'G' and the text 'MY GOVERNANCE WE DIGITIZE YOUR COMPANY' and 'ZUCCHETTI'. Below the logo, there are two input fields: 'Insert your email address' and 'Password'. A link for 'Password dimenticata? Forgot password?' is provided with the text 'Clicca per resettare / Click here to reset'. A reCAPTCHA widget is present with the text 'Non sono un robot' and 'reCAPTCHA Privacy - Terms'. At the bottom, there is a blue 'Login' button.

4. Proceed by clicking the "CREATE REPORT" button

The image shows a dashboard interface for MY GOVERNANCE ZUCCHETTI. On the left, there is a sidebar menu with a dropdown for 'Segnalazioni' (Reports) containing options: 'Tutte', 'Nuove', 'In lavorazione', 'Respinte', and 'Chiuse'. Below this is a 'Bozze' (Drafts) section. A red arrow points to the '+ Crea segnalazione' (Create report) button in the sidebar. The main content area features a table with columns: 'Codice segnalazione', 'Data creazione', and 'Stato'. The top right corner shows a language selector (Italian flag) and the text 'Ciao,'.

6. At this point it will be possible to proceed with the report

(a) anonymously using the appropriate option:

(b) or, in a non-anonymous form, but in any case with the guarantees of confidentiality provided by law

Dati del segnalante

1 — 2 — 3 — 4 — 5 — 6 ▶

Segnalazione anonima (i)

Nome del Segnalante* Cognome del Segnalante* Codice fiscale*

**** **** ****

7. Once the reporting method has been established, the person reporting will proceed by filling out the form . The fields marked with the * symbol are mandatory. Some fields are open and must have a minimum number of characters.

Receipt of the report

The management of the reporting channel is entrusted to the lawyer. Lara Pellegrini (president of the Supervisory Body pursuant to Legislative Decree 231/2001). The manager has the task of coordinating and conducting the appropriate checks and investigations following the reports received.

Within seven days of receiving the report, the manager will issue an acknowledgment of receipt of the report.

Where an in-person meeting is required, this will be arranged within a reasonable time.

Analysis and investigation

The manager may ask the reporting party, if necessary, for additions and will carry out the necessary checks.

In the event that the report is deemed unfounded or manifestly irrelevant following a preliminary examination, the manager updates the status of the report in the IT platform and provides immediate feedback to the reporting party regarding the archiving and its reasons.

If the report concerns sensitive activities pursuant to Legislative Decree 231/01, the manager promptly informs the Supervisory Body, always respecting the confidentiality of the Reporter. In this case, the Reporter is informed of the forwarding of the report to the Supervisory Body, the body competent to receive and manage the report on matter 231.

Anonymous reports, i.e. those reports without elements that allow their author to be identified, can also be considered valid . However, declaring your identity facilitates the assessment of validity and subsequent checks.

If it is necessary to transmit the report to people other than those competent to receive or follow up on the report and expressly authorized to process the data contained therein, the manager of the report must obtain the prior express consent of the reporting party to the disclosure of their identity or alternatively must omit any data or information from which its identity can be directly or indirectly deduced.

Internal investigation

In the event that the report is deemed to be well founded, the manager carries out the checks deemed appropriate, speaking, if necessary, with the reporting party for appropriate additions or clarifications.

Within three months of the acknowledgment of receipt, the manager provides feedback to the reporting party.

At the end of the internal investigations the provides evidence of the results to the Board of Directors.

At the end of the verification activities, the manager updates the status of the report on the platform and provides feedback to the Reporter.

Sanctioning system

At the conclusion of the verification activity, in the event that the checks carried out confirm the illicit conduct, the Whistleblowing Manager:

- informs the Board of Directors for the application of disciplinary sanctions in accordance with the provisions of the national collective labor agreement (CCNL) of the category.
- activates the decision-making process regarding any complaint to the judicial authority.

The disciplinary sanction applied is communicated by the Human Resources Management function.

However, if the checks do not confirm the illicit conduct and there is evidence that the whistleblower acted with malice or gross negligence, the Human Resources and Organization function is informed for the application of disciplinary sanctions in accordance with the provisions of the Collective Agreement National labor force (CCNL) of the category.

EXTERNAL SIGNALING

- The reporting party can make a report to the ANAC if, at the time of its submission, one of the following conditions occurs:
 - within his/her work context, the mandatory activation of the internal reporting channel is not foreseen or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of article 4;
 - the reporting person has already made an internal report pursuant to the article and it has not been followed up on;
 - the reporting person has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;
 - the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.
- The channel established by ANAC guarantees, through encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.
- External reports must be transmitted only to ANAC as the sole competent body for management.
- The instruction on the use of the external reporting channel, the illustration of the protection measures, the contacts, the methods with which ANAC can ask the reporting party to provide additions, the deadlines for responding to an external report, as well as the types of feedback and follow-up that the ANAC can give to an external report are published on the website www.anticorruzione.it

PUBLIC DISCLOSURES

- The reporting person who makes a public disclosure benefits from the protection provided by this decree if, at the time of the public disclosure, one of the following conditions applies:
 - the reporting person has previously made an internal and external report or has directly made an external report, under the conditions above and no feedback has been given within three months regarding the measures envisaged or adopted to follow up on the reports;
 - the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;

- the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is well-founded fear that the person receiving the report may be colluding with the perpetrator of the violation or involved in the violation itself.
- The rules on professional secrecy of those practicing the journalistic profession remain unchanged, with reference to the source of the news.