

# WHISTLEBLOWING PROCEDURE

**Data Classification**

<b>Level</b>
Public

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## 1. Purpose

Jakala S.p.A. S.B. ("**Jakala**" or the "**Company**") is committed to promoting a corporate culture characterized by correct behavior and a good system of Corporate Governance and for this reason recognizes the importance of having a procedure that governs the reporting of Unlawful Conduct by Employees and Third Parties ("**Whistleblowers**"), where for "**Reporting**" means any violation of national or European Union legislation that harms the integrity of the Company, learned by an individual in the context of Jakala's work context.

In addition, in compliance with Legislative Decree no. 231 of 8 June 2001 (hereinafter also the "**Decree**") and related rules on the administrative liability of Entities, Jakala has adopted its own Organisational, Management and Control Model (hereinafter also the "**Organisational Model**" or "**Model 231**"), approved by the Board of Directors.

The Company has entrusted a special body (Supervisory Body, hereinafter also referred to as **the "Body"** or "**SB**") with the task of supervising the effective functioning and observance of the Model and ensuring that it is updated. The procedure defines the reference principles and the methods of communication and management of reports also concerning reports of unlawful conduct, relevant pursuant to the Decree, or violations of the Organizational Model and therefore constitutes an integral part of Jakala's Organizational Model.

The aims pursued are, therefore, to encourage and facilitate reporting within the Company and to reduce the risks of crime and/or misconduct, building and strengthening the relationship of trust with stakeholders and promoting and increasing a corporate culture based on factors of transparency, integrity, good governance and corporate compliance.

This procedure does not replace the channels implemented by the Group for sending reports relating to violations of the Jakala Group's Code of Ethics or other unlawful conduct.

## 2. Scope of Application

This procedure regulates the internal channel adopted by the Company for the so-called "*whistleblowing*" reports and applies to all the subjects indicated in Article 3 of Legislative Decree 24/2023, or by way of example subjects who operate in the working context of Jakala, whether they are:

- **shareholders** or persons with **administrative, managerial, controlling, supervisory or representative functions of the** Company, even if they exercise such functions on a purely de facto basis (such as: shareholders, directors; members of the Board of Statutory Auditors, managers);
- employees of the Company;
- **self-employed persons** who carry out their activities at the Company;
- **collaborators** who carry out their activities at the Company and who provide goods or services or carry out works in favour of third parties (e.g. suppliers and subcontractors);
- **freelancers and consultants** who carry out their activities at the Company;
- **volunteers and trainees**, paid and unpaid.
- It should be noted that the protections in favour of the Whistleblower also extend to the following figures:
  - **facilitators** (i.e. the persons who assist the Whistleblower in the Reporting process);

- persons belonging to the same **working context** as the Whistleblower and linked to him by a stable **emotional or family bond**;
- the Whistleblower's work colleagues linked to him by a habitual and current relationship;
- **entities owned** by the Whistleblower or for which the protected persons work.

The Report can be made both when the legal relationship is still ongoing, and when the legal relationship has not yet begun if the information on the violations was acquired during the selection process or in other pre-contractual phases (e.g. candidate for a selection process), or during the probationary period, or even after the termination of the legal relationship if the information on the violations was acquired during the relationship itself (e.g. retired staff).

### 3. Subject of the Reports

The subject of the Report may be conduct, acts or omissions, which harm the public interest or the integrity of the entity and which consist of, by way of example:

4. **relevant unlawful conduct** pursuant to Legislative Decree 231/2001 or **violations of the Organizational Model** and the Code of Ethics;
5. **offences** falling within the scope of European **Union acts** covering, but not limited to, the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumers; protection of privacy and protection of personal data and security of networks and information systems;
6. **other acts or omissions** affecting the financial interests of the European Union (fraud, corruption, other illegal activities related to Union expenditure)
7. acts or omissions relating to the **internal market** (e.g. infringements of competition or state aid or corporate taxes);
8. acts or conduct that **defeat the object or purpose** of the provisions of Union acts (e.g. abusive practices).

In any case, it must be information learned in the Whistleblower's work context. Reports include well-founded suspicions of violations already committed or not yet committed (which on the basis of concrete elements could be), as well as conduct aimed at concealing them.

On the other hand, reports relating to mere suspicions or rumours, or grievances, or requests, claims, complaints or requests of a personal nature of the Whistleblower cannot be the subject of a Report and, if transmitted, will not be treated as governed by this procedure<sup>1</sup>.

Reports in "bad faith", defamatory or slanderous may give rise to civil and/or criminal liability against the Whistleblower and the application of sanctions as indicated in chapter 10.

This is without prejudice to the possibility for the Whistleblower to request that his/her identity remain **confidential** or to submit reports **anonymously**. Anonymous reports, however, will only be taken into

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<sup>1</sup> Also excluded from the scope of application of Legislative Decree 24/2023 are reports on national security and defence and relating to violations already regulated on a mandatory basis in some special sectors (e.g. financial terrorism, etc.)

account under this procedure if they are sufficiently detailed and documented, i.e. such as to bring to light facts or situations referring to specific or determinable contexts and therefore to allow the analysis of the case.

## 4. The Person in Charge of Handling the Report

In order to be able to effectively achieve the purposes of the regulations in force, and therefore to safeguard the integrity of the Company and protect the Whistleblower, the person responsible for the management of the Whistleblower is the internal committee appointed by the Board of Directors or **the "Whistleblowing Committee" or "WB Committee"** composed of individuals who can guarantee the Committee autonomy and the necessary skills to carry out the functions delegated to it (Internal Audit, Human Resources, Legal)

If the Report concerns one of the members of the Committee, the Whistleblower may validly transmit the Report to the other members of the Committee, not involved in the Report.

In any case, the Committee may expressly delegate the conduct of internal investigations to the Internal Audit department, which will periodically report to the Committee on the investigation activities carried out and the related results.

In the event of particularly complex investigations, the CW may also avail itself of the support of specialized external consultants who can offer the necessary technical and professional skills for the management of the Report. To this end, the CW has a specific budget available to be used for the assignment of assignments outside the Company.

## 5. The Internal Reporting Channel

### 5.1 How to send the Report

Reports through an internal channel must be made alternatively:

- In **written** form through *an IT tool* - accessible only to the WB Committee and available at the address <https://ewhistlejakala.azurewebsites.net/> - by filling in the Report screen and specifying that you want to benefit from the whistleblowing protections (*by selecting the wording "confidential" on the screen*);
- Orally *via telephone line* (currently being implemented<sup>2</sup>);
- In **oral form** through a direct meeting with the CW or its component<sup>3</sup>.

In the event of a Report sent to a person who is not competent to receive it, the latter must - within 7 days - transmit the Report to the competent person through the channels implemented by the Company, without retaining a copy and notifying the Reporting person.

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<sup>2</sup> In this case, the report must be documented by recording or transcribing, subject to the consent of the Reporting Person.

<sup>3</sup> In this case, the report must be documented by recording and drawing up the minutes of the meeting confirmed by the Whistleblower.

If the Report concerns violations of Model 231 or offences relevant to Legislative Decree 231/2001, the member of the CW who is also a member of the SB must promptly inform the SB and, in any case, periodically update it on the reports received and the overall activity carried out.

The Whistleblower, through the tools indicated above, has the possibility to remain anonymous or to request that his/her identity remain confidential while being able to benefit from the protections provided by Legislative Decree 24/2023 for the Whistleblower.

In any case, in order to allow an appropriate use of the Report, it should be as detailed as possible and contain all the elements useful to ascertain the validity of the facts covered by the communication, or contain the following essential elements:

- **identification data** of the whistleblower (if not anonymous);
- **the subject** of the Report, i.e. a clear and complete description of the facts covered by the Report, indicating, if known, the circumstances of the time and place in which the reported acts were allegedly committed;
- **reported person** or other subjects involved, or any element that allows the alleged perpetrator of the conduct or other subjects potentially aware of the facts to be easily identified;
- any **documentation** that may confirm the validity of the facts reported;
- any other information useful to verify the existence of the reported facts.

In any case, Jakala guarantees the utmost **confidentiality** towards the Whistleblower, protecting his/her identity. During the management phase of the reports, the identity of the Whistleblower will be kept confidential and the information acquired will be managed in such a way as not to allow the Whistleblower to be traced, even indirectly.

In addition, the reports may not be used beyond what is necessary to adequately follow them up. 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, to persons other than those competent to receive them or to follow up on the Reports expressly authorized to process such data.

Confidentiality is also guaranteed in the case of Reports made orally and also concerns the person involved or otherwise mentioned in the Report, as well as the content of the Report and the related documentation.

In the case of Internal Reports sent to a non-competent party, the latter will undertake to transmit the Report within 7 days to the entity responsible for handling the reports in accordance with this procedure.

## **5.2 Preliminary analysis**

Within 7 days of sending the Report, the Whistleblower, i.e. the CW, shall send the Whistleblower an **acknowledgement of receipt** in order to inform him/her that the Reported has been received, committing itself to follow up on the Report.

All Reports are subject to a preliminary analysis carried out by the CW in order to verify the presence of data and information useful to allow an initial assessment of the admissibility and admissibility of the Report itself.

For the purposes of assessing the admissibility of the Report, the CW must first verify the existence of the objective and subjective conditions that justify the Reporting through an internal channel, i.e. that the Whistleblower is entitled to make the Report and that the subject of the Report falls within the scope of application of the discipline.

Once the admissibility of the Report has been verified, the CW will assess that the Report is admissible as *whistleblowing*, i.e. that it contains data and information such as to allow an understanding and analysis in accordance with the provisions of this Procedure (e.g. circumstance, time and place where the event occurred, personal details or other elements that allow the identification of the person to whom the reported facts are attributed).

If, at the end of the preliminary phase, it emerges that the Report is manifestly inadmissible or inadmissible or that the generic content of the Report is ascertained in such a way as not to allow the facts to be understood, the latter shall be archived by the Committee, indicating the relevant reason and without prejudice to what is indicated in paragraph 10 below.

If, at the end of the preliminary phase, it emerges that the Report does not fall within the competence of the CW, the Committee will forward it to the competent corporate functions.

### **5.3 Investigation and specific insights**

If, as a result of the preliminary analysis, useful and sufficient elements emerge or can be deduced for an assessment of the admissibility of the Report, the CW initiates the internal investigation into the facts and conduct reported to assess the existence of the same.

The **internal investigation** may be delegated to a member of the Committee delegated to do so (i.e. the Internal Audit function) and must be carried out in a confidential and confidential manner, as well as impartially, so as to preserve the confidentiality of the identity of the Whistleblower, the Reported and the content of the Report.

In particular, the Committee, or its delegate, may request further information from the Whistleblower, acquire further documentation and, in the case of technical or particularly complex investigations, avail itself of the support of external professionals who can offer the necessary skills and who must ensure confidentiality of information, impartiality and independence in the related assessments. To this end, the delegated party must undertake to comply with the confidentiality and confidentiality obligations set forth in this Procedure.

To this end, the Committee, or its delegate, shall, by way of example, provide:

- carry out specific analyses involving the relevant corporate structures;
- maintain **dialogue** with the Whistleblower;
- acquire documents or other information from the Whistleblower;
- acquire **deeds or documents** from other offices of the organization;
- to submit to a **hearing** third parties who may report on the facts covered by the Report;
- make requests to third parties aimed at ascertaining the validity of the reported facts;
- immediately conclude the investigation - by archiving - if it is ascertained at any time that the Report is unfounded, justifying the reasons in writing and without prejudice to what is indicated in paragraph 10 below.

At the end of the internal investigations, if these prove to be well-founded, the Committee will contact the competent corporate functions in order to allow the necessary measures to be taken to follow up on the Report, such as, by way of example:

- identification, together with the Head of the function involved in the Report, of any "**action plan**" necessary to remove the organizational and control deficiency;
- **periodic monitoring** of the implementation of the action *plan*;
- adoption of any **internal measures** (e.g. legal actions, removal from the register of suppliers, etc.);
- initiation of **disciplinary proceedings**.

#### **5.4 Conclusion of the investigation and feedback**

At the end of the investigation and, in any case, within 3 months from the date of the acknowledgment of receipt or from the expiry of the term of 7 days from the submission of the Report, the Committee will provide the Whistleblower with feedback **on the Report<sup>4</sup> received (e.g. communication of the filing of the Report, initiation of internal investigations, verification of the merits, activities carried out up to that moment, etc.)**.

In addition, the Committee periodically communicates to the Board of Directors and, for information, to the Board of Statutory Auditors, the information relating to the reports received, as well as the results of the in-depth studies carried out and the internal audits carried out.

If the Reports concern violations of Model 231 or offences relevant to Legislative Decree 231/2001, the member of the CW who is also a member of the SB must keep the SB updated on the development of internal investigations and their outcomes.

In this case, the summary report of the reports received and the improvement actions taken is also included in the annual report prepared by the Supervisory Body and sent to the Board of Directors.

## **6. Protection of the Confidentiality of the Whistleblower, of the Persons Reported or Involved and of Other Subjects**

Reports may not be used beyond what is necessary to adequately follow them up.

In addition, in the case of an internal Report, it is the responsibility of the Whistleblowing Committee to guarantee the confidentiality of the Whistleblower from the moment the Report is taken into account, even in the event that it subsequently proves to be incorrect or unfounded.

The protection of confidentiality is guaranteed not only with regard **to the identity of the Whistleblower**, but also concerns any other information or element from which the identity of the Whistleblower can be deduced directly or indirectly. The same guarantee is also provided for the persons involved and/or mentioned in the report, as well as for facilitators, in view of the risk of retaliation.

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<sup>4</sup> It should be noted that it is not necessary to conclude the assessment activity within 3 months as there may be reasons that require a longer time for verifications. In this case, however, it will also be necessary to communicate to the Whistleblower the subsequent final outcome of the investigation of the Report.



The confidentiality of the Whistleblower is also guaranteed in the case of reports made orally or through a direct meeting with the manager of the Report, as well as in the case of reports sent to a non-competent party.

The protection of confidentiality is also ensured in the judicial and disciplinary fields. In particular, in the context of any disciplinary proceedings initiated by the Company against the alleged perpetrator of the violation, the identity of the Whistleblower cannot be revealed, if the objection to the disciplinary charge is based on separate and additional investigations with respect to the Report, even if consequent to the same.

In the event that the identity of the Whistleblower is indispensable to the defence of the person to whom the disciplinary charge has been charged, this may only be revealed with **the express consent** of the Whistleblower.

## 7. Protective Measures

Legislative Decree 24/2023 provides for a series of measures for the protection of whistleblowers and other parties involved in the Report, applicable to the occurrence of the conditions set forth in art. 16 of Legislative Decree 24/2023:

- at the time of the Report, complaint or public disclosure, the Whistleblower had reasonable grounds to believe that the information on the violations found was **true** and fell within the objective scope of Legislative Decree 24/2023;
- the Report was made in compliance with the **procedures** indicated by Legislative Decree 24/2023.

In view of the relevance of the good faith of the Whistleblower, the reasons that led the Whistleblower to make the Report are completely irrelevant for the purposes of protection.

Protections are not guaranteed – and disciplinary sanctions are imposed – in the event that the Whistleblower's criminal liability is ascertained for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authorities, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence.

### 7.1 Prohibition of retaliation

Any form of retaliation, even attempted or threatened, against the Whistleblower for reasons related, in whole or in part, directly or indirectly, to the Report is not tolerated.

By way of example, any measure, act or behaviour provided for in Article 17, paragraph 4 of Legislative Decree 24/2023 (e.g. dismissal, suspension, demotion of rank, change of duties, place or working hours, reduction of salary, disciplinary measures, harassment, coercion, etc.) and any other measure that determines unacceptable working conditions.<sup>5</sup>

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<sup>5</sup> With regard to the case of dismissal, the rule provides for the nullity and the right of the worker to reinstatement in the workplace pursuant to the regulations applicable to the worker. Pursuant to art. 19, paragraph 4, of the Decree, the judicial authority, if the retaliation is ascertained, may take all the necessary measures to ensure the protection of the subjective legal situation (e.g. compensation for damages, reinstatement in the workplace, order to cease retaliatory conduct, declaration of nullity of acts adopted in violation of Article 17 of Legislative Decree 24/2023.

Anyone who believes they are subject to retaliatory measures, even in an attempted or threatened form, following a Report may inform ANAC which, having ascertained the causal link between the retaliation and the Report, will adopt the consequent sanctioning measures.

In fact, ANAC may apply an administrative fine ranging from €10,000 to €50,000 to the person responsible when it ascertains that retaliation has been committed or when it ascertains that the Report has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality has been violated.

However, this protection measure loses its effectiveness (i) if the criminal liability of the whistleblower for the crimes of defamation or slander is ascertained, even by a judgment of first instance, or in the event that such crimes are committed by reporting to the judicial or accounting authorities; (ii) in the event of civil liability on the same basis for wilful misconduct or gross negligence. In both cases, a disciplinary sanction will be imposed on the reporting person. The new regulation includes among the subjects who can enjoy the protection also those who, having a qualified link with the Whistleblower, suffer retaliation due to this connection. These are facilitators, people in the same work context, work colleagues, and also legal entities in cases where they are entities owned by the Whistleblower or entities in which they work or entities operating in the same work context.

### **7.2 Support measures**

A list of **Third Sector entities** that provide support measures to reporting persons is established at ANAC. The list is published by ANAC on its website. The support measures provided by the entities consist of information, assistance and advice free of charge on how to report and on the protection from retaliation offered by national and European Union regulatory provisions, on the rights of the person concerned, as well as on the methods and conditions of access to legal aid.

The judicial authority, i.e. the administrative authority to which the Reporting Person has turned in order to obtain protection from retaliation, may request information and documents from ANAC regarding any reports submitted.

### **7.3 Limitations of Liability**

The Reporting Person is not punishable if he reveals or disseminates information on violations covered by the obligation of secrecy, or relating to the protection of copyright or the protection of personal data, or reveals or disseminates information on violations that offend the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the violation and the Report, public disclosure or complaint to the judicial or accounting authority has been carried out in the manner requested.

When the above hypotheses occur, any further civil or administrative liability is also excluded.

Unless the act constitutes a criminal offence, liability, including civil or administrative liability, for the acquisition of information on violations or for access to them is excluded.

Criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions not related to the Report, the complaint to the judicial or accounting authority or public disclosure or that are not strictly necessary to reveal the violation.

## 8. External Channel Signaling

In the cases provided for by law, the Whistleblower may also make a so-called "external" Report. In this case, the Report must be made to **the National Anti-Corruption** Authority (ANAC) using the channels provided on the Authority's website.

In any case, External Reporting is allowed if:

- there is no mandatory activation of the internal reporting channel, i.e. this, if mandatory, is not active or, even if activated, **does not comply with** art. 4 of Legislative Decree 24/2023;
- the Reporting person has already made an Internal Report and the same has **not been acted upon**;
- the Reporting person has reasonable grounds to believe that, if he/she makes an internal Report, it would not be effectively followed up or that the same Report may lead to the **risk of retaliation**;
- the Reporting person has reasonable grounds to believe that the breach may constitute an **imminent or obvious danger to the public interest**.

## 9. Public Disclosures

The Whistleblower, pursuant to art. 15 of Legislative Decree 24/2023, is also protected when it carries out a so-called "public disclosure" of information on violations through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people (pursuant to Article 2, paragraph 1, letter f), Legislative Decree 24/2023).

The protection of the Whistleblower who makes a public disclosure is guaranteed only if, at the time of disclosure, one of the following conditions is met:

- the Whistleblower has previously made an internal and external Report or has made an external Report directly, under the conditions and in the manner provided for by the regulations, but has **not been responded** to within the deadlines provided;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an **imminent** or obvious danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the External Report may entail 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 concealed or destroyed or where there is a well-founded fear that the person receiving the Report may be colluding with the infringer or involved in the violation itself.

## 10. Disciplinary Sanctions

Failure to comply with the principles and rules contained in this procedure constitutes a violation of the Model and entails the application of the disciplinary system adopted pursuant to it.

In particular, the **disciplinary sanctions** provided for in the General Part of the Organizational Model may be applied, in proportion to the seriousness of the conduct, in the following cases provided for by art. 21, paragraph 2 of Legislative Decree 24/2023 such as:

- violation of the **measures put in place to protect** the Whistleblower (e.g. acts of retaliation, direct or indirect, against the Whistleblower for reasons directly or indirectly related to the Report);
- **obstructing** the Reporting or attempting to obstruct the Reporting;
- violations of the **obligation of confidentiality** of the Whistleblower's identity;
- **failure to establish** reporting channels or compliant procedures;
- failure to **verify and analyse** the reports received;
- ascertainment with a judgment, even if not final of first instance against the Whistleblower, **of criminal liability for the crimes of slander or defamation or** in any case for the same crimes committed with the complaint, or of civil liability, for having reported false information intentionally reported with intent or gross negligence;
- carrying out **illegal or irregular acts or** not in line with the Code of Ethics, the Organizational Model and the procedures adopted.

No action or sanction is envisaged against those who should report in good faith facts that subsequent checks should prove to be unfounded.

## 11. Information, Training and Dissemination

This procedure is an integral part of the Organisational, Management and Control Model adopted by the Company pursuant to Legislative Decree 231/2001 and can be consulted on the company **bulletin board**, as well as available on the **company intranet in the "Whistleblowing" section** and published on the Company's website.

Regular whistleblowing **training courses** are organised for internal staff.

Finally, in contracts with third parties, specific clauses relating to Jakala's adoption of the Code of Ethics, Model 231 and *whistleblowing* channels are included, providing information on how to use them.

## 12. Archiving and Traceability

The information relating to the reports (including the related documentation) is stored in a special *database* for the time necessary to process the Report and in any case no longer than **5 (five) years** from the date of communication of the final outcome of the Reporting procedure, in compliance with the confidentiality obligations referred to in this procedure.

### 13. References

- *Code of Business Ethics;*
- *Legislative Decree no. 231 of 8 June 2001 'Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, in accordance with Article 11 of the Law of 29 September 2000';*
- *Legislative Decree no. 24 of 10 March 2023 'Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national legal provisions';*
- *Confindustria Operational Guide for Private Entities - New 'Whistleblowing' Regulations - October 2023;*
- *Law no. 179 of 30 November 2017 'Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship';*
- *ANAC Guidelines on the Protection of Persons Reporting Violations of European Union Law and Protection of Persons Reporting Violations of National Regulatory Provisions – approved by Resolution No. 311 of 12 July 2023;*
- *Organization, management and control model of the Company, pursuant to Article 6 of Legislative Decree no. 231/2001.*