



## ***WHISTLEBLOWING PROCEDURE***

PROCEDURE FOR THE MANAGEMENT OF REPORTS OF ILLEGAL  
CONDUCT IN ACCORDANCE WITH LEGISLATIVE DECREE 231/01 AND OF  
VIOLATION OF THE ORGANIZATION, MANAGEMENT AND CONTROL  
MODEL.

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## 1. INTRODUCTION - OBJECTIVES

In order to implement what is indicated in the General Part of the organization, management and control model pursuant to Legislative Decree 231/01 adopted by COGEME ITALY S.R.L. (paragraphs 8.7 and 9), with regard to reports of offenses or violations by representatives of the Company, or by third parties, a special communication system has been established with the Supervisory Body.

This document aims to regulate the management of reports made to the Supervisory Body pursuant to the legislation on "whistleblowing" (Law no. 179 of November 30, 2017, Provisions for the protection of the authors of reports of irregularities of which they have become aware in the context of a public or private employment relationship) and describe the forms of guarantee adopted to guarantee the protection and confidentiality of the REPORTING PARTY and the REPORTING PARTY.

Reporting to the Supervisory Body of unlawful conduct pursuant to Legislative Decree 231/01, or violations of the Model, constitutes an obligation for the members of the Board of Directors, the managers and employees of COGEME ITALY S.R.L. and its violation represents a disciplinary offense, punishable in accordance with the provisions of the Company's Disciplinary System, the law and the applicable collective agreements.

## 2. REPORTING TO THE SUPERVISORY BODY

For communications to the Supervisory Body, the following dedicated information channels have been prepared:

- a. confidential letter addressed to the Supervisory Body at the Company's headquarters;
- b. e-mail address odv231@cogemeset.eu for communications, requests for clarification and for reports of illegal conduct pursuant to Legislative Decree 231/01 or violations of the Model **(below REPORTS)**.

The REPORTS, pursuant to the provisions on whistleblowing, can be made by the members of the Board of Directors, by the managers, by the employees of COGEME ITALY S.R.L. and by third parties with whom the Company has, or intends to have, contractual relationships (below REPORTING PARTIES). In this case, **the REPORTS must have detailed content** and must concern:

- a. **relevant unlawful conduct pursuant to Legislative Decree 231/01, based on precise elements of fact, or not susceptible to different interpretations, and concordant, or converging in the same**

direction, attributable to any crime or attempted crime included in the catalog of predicate offenses of Legislative Decree 231/01;

- b. violations of the organization, management and control model pursuant to Legislative Decree 231/01 adopted by COGEME ITALY S.R.L.

The REPORTS cannot concern mere suspicions or news merely reported by third parties or in any case that we have no factual elements or univocal documents to support them.

In any case, it is not necessary for the REPORTING PARTY to be certain of the actual occurrence of the reported facts and of the author of the same, it being sufficient that, based on their knowledge and in good faith, or on the basis of a reasonable belief based on factual and circumstantial elements, considers it highly probable.

To be considered valid it is necessary that the REPORTS have as essential elements:

- a precise **description of the subject of the REPORT**, with an indication of the circumstances of time and place in which the facts were committed / omitted;
- the elements that allow a clear **identification of the REPORTED PARTY** considered the alleged perpetrator of the unlawful conduct and / or violation of the Model.

The REPORTING PARTY may also indicate the following additional elements:

- their personal details, in the event that they do not intend to remain anonymous;
- any other subjects who may report on the facts that are the subject of the Report;
- any documents that can confirm the validity of such facts;
- any other information that may facilitate the collection of evidence on what has been reported.

Any documentation useful to better substantiate the reported facts can be attached to the REPORT.

Pursuant to the provisions on whistleblowing, **REPORTS made with the aim of damaging the REPORTED PARTY, carried out with willful misconduct or gross negligence, which prove to be clearly unfounded, are not permitted and sanctioned.**

### 3. CONFIDENTIALITY AND PROTECTION OF THE REPORTING PARTY

COGEME ITALY S.R.L. and all those who are affected by the process of managing and ascertaining the

reported facts guarantee the confidentiality of the REPORT, the identity of the REPORTING PARTY and the REPORTING PARTY.

The confidentiality of the REPORTING PARTY may not be respected in cases where:

- The REPORTING PARTY gives express consent to the disclosure of his identity;
- The criminal responsibility of the REPORTING PARTY for crimes of slander or defamation or in any case for crimes committed with REPORTING, or its civil liability for the same reason in cases of willful misconduct or gross negligence, is ascertained with a first degree sentence;
- Anonymity is not enforceable by law and the identity of the REPORTING PARTY is required by the Judicial Authority.

COGEME ITALY S.R.L. protects the REPORTING PARTY by expressly providing for the prohibition of retaliatory, discriminatory or otherwise unfair conduct towards it for reasons connected directly or indirectly to the REPORTING, as well as adopting specific disciplinary measures for the person responsible for such conduct.

The REPORTING PARTY who in good faith has reported facts that, from the assessments and verifications carried out, are unfounded and / or inconsistent, cannot be sanctioned, while the REPORTING PARTY who made the Report with willful misconduct or gross negligence is subject to disciplinary sanctions. reveal clearly unfounded.

Pursuant to art. 6, paragraph 2 ter and quater of Legislative Decree 231/01:

- The adoption of discriminatory measures against REPORTING PARTIES may be reported to the National Labor Inspectorate, for the measures within its competence, as well as by the REPORTING PARTY, also by the trade union organization indicated by the same;
- Retaliatory or discriminatory dismissal of the reporting subject is void. The change of duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measures adopted against the whistleblower are also void. It is the responsibility of the employer, in the event of disputes related to the imposition of disciplinary sanctions or to demotion, dismissal, transfer, or subjecting the whistleblower to other organizational measures having negative, direct or indirect effects, on the working conditions, subsequent to the presentation of the report, demonstrate that such measures are based on reasons unrelated to the report itself.

#### **4. MANAGEMENT OF REPORTS**

Upon receipt of a REPORT, the Supervisory Body promptly compiles the REPORTING REGISTER

in a timely manner, regardless of the channel used, in which the following are reported:

- a. the progressive identification number that allows unambiguous identification;
- b. the date of receipt;
- c. the reception channel used;
- d. the CLASSIFICATION OF THE REPORT, based on the preliminary assessment of its content (Relevant; Lacking; Not Relevant);
- e. Results and conclusions emerged

REPORTS are preliminarily classified by the Supervisory Body into the following types:

- **Relevant:** REPORTING sufficiently detailed and relevant to allow the initiation of feedback investigations;
- **Lacking:** REPORTING of insufficient content to initiate feedback investigations. The Supervisory Body may ask the REPORTING PARTY, if known, for further information necessary to initiate investigations on the facts reported by reclassifying the Report as Relevant;
- **Not Relevant:** REPORTING not relevant to the field of application of the legislation on whistleblowing as it refers to REPORTED PARTIES not having relations with COGEME ITALY SRL, or to facts, actions or behaviors that do not concern illegal conduct pursuant to Legislative Decree 231/01 or to violations of the organization, management and control model. In such cases, the Supervisory Body, if it deems the REPORT to be well founded and detailed, can transmit it to the Company departments deemed competent for the appropriate checks.

In the event that the REPORTED PARTY coincides with a member of the Supervisory Body, or the same has an interest connected to the REPORTING such as to compromise its impartiality and independence of judgment, the member concerned abstains from the process of managing the reports

For REPORTINGS classified RELEVANT, the Supervisory Body carries out the appropriate internal investigations to verify the validity of the reported facts. If it deems it necessary, the Supervisory Body may make use of external consultants.

At the end of the assessments, the Supervisory Body prepares a specific report for the Board of Directors in which the context, the reference regulatory and procedural framework, the verification activities carried out, the relative results emerged, the documents proving and / or other elements the unlawful conduct or the violation committed, any proposed sanction.

In the case of FORBIDDEN REPORTS, or made with the sole purpose of damaging the REPORTED PARTY, carried out with willful misconduct or gross negligence, which prove to be clearly unfounded, the Supervisory Body communicates this circumstance to the Chief Executive Officer of COGEME ITALY S.R.L. and to the Human Resources Manager for the initiation of disciplinary proceedings against the REPORTING PARTY. In this case, the Body notifies the REPORTED PARTY, to allow him to exercise his rights of defense.

For all cases in which a procedure for the imposition of sanctions is initiated, the disciplinary provisions contained in the Model and in the Code of Ethics adopted by COGEME ITALY S.R.L. are applied. to which we refer.

## **5. PROCESSING OF PERSONAL DATA**

In order to ensure the management and traceability of reports and related activities, the archiving of all supporting documentation for the report is carried out for a period of 2 years from the closure of the report.

Any personal and sensitive data contained in the report, including those relating to the identity of the reporting party or other individuals, will be treated in compliance with the rules for the protection of personal data and the GDPR Policy adopted by the Company.