

**Standard Operative Procedure****Regulation on the procedure for reporting offenses and irregularities - Whistleblowing**

Code Doc.: GOV\_003


Version n°01

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***Titolo: Regulation on the procedure for reporting offenses and irregularities - Whistleblowing***


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## 1. PRAMBLES AND APPLICATION

The Law of 30 November 2017, n. 179, "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship", has extended the protections for the reporting subject (the "Reporter" or "Whistleblower ") also with regard to the Supervisory Body provided pursuant article 6 of Legislative Decree 231/01.

Axxam S.p.A. (the "Company") intends to comply with the aforementioned provisions. This Procedure constitutes the formalization of certain rules and has been drawn up also considering the provisions of Directive 2019/1937 (adopted at European level and expected to be adopted in Italy in 2021).

Axxam has decided for a completely outsourced and certified service according to international good practices for Ethic Points, this allows:

1. Real protection of the whistleblower and the possibility of managing any retaliation
2. Transparent information on the service (inserted as a contractual obligation)
3. Information systems external to the Company structure
4. Advice to the Whistleblower
5. Maintenance of registrations also following changes in the organizational structure

This independent service constitutes the reading key to this Procedure.


The Whistleblowing Procedure is an integral part of the Organization, Management and Control Model and governs the management of reports of illegal conduct and related forms of protection. It therefore applies mainly to employees and/or collaborators (the "Worker") of the Company as it wants to define clear rules for the protection of the Whistleblower: prohibition of retaliation and at the same time prohibition of untruthful or informative reports.

As far as possible, this Procedure is used and applied for the reports of other recipients (for example customers and suppliers) and does not apply to the management of complaints.

## 2. GLOSSARY

The abbreviations and definitions used in this procedure are the following:

<i>HRD</i>	Human Resources Director
<i>CEO</i>	Chief Executive Officer
<i>BoD</i>	Board of Directors

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SB Supervisory Board

### 3. DEFINITION OF THE WHISTLEBLOWING PROCEDURE

The term Whistleblower refers to a Company Worker who reports violations or irregularities of which he has become aware due to his employment relationship and his activities.

The reporting (called whistleblowing), in this perspective, is a concrete manifestation of civic sense, through which the whistleblower contributes to the emergence and prevention of risks and situations that are prejudicial to the company to which he belongs and, consequently, to the collective interest.

Whistleblowing, therefore, is the Procedure that on the one hand encourages reporting and on the other protects the complainant Worker.

The main purpose of whistleblowing is to prevent or resolve a problem internally and promptly and is fully consistent with the constant striving for qualitative improvement that characterizes the Company.

### 4. SCOPE OF THE REGULATION

This document intends to give precise indications in order to provide certain answers on the procedures and measures adopted for the management of the complaint by the whistleblower by identifying and removing the possible factors that could in some way prevent or slow down the appeal or use of this important tool.


The procedure for handling reports aims to protect and safeguard the confidentiality of the identity of the Reporting party at every stage (from the moment the Company receives the report to its subsequent management).

**In this way, the Company guarantees the confidentiality of the whistleblower who takes responsibility for what he/she reports by revealing his/her identity and who therefore acts with an attitude of openness focusing on problems. Axxam S.p.A. goal is constantly improve it processes and working methods.**

The case provided for by the law does not include that of the subject who, in submitting a report, does not reveal its identity. In essence, the rationale of the rule is to ensure the protection of the whistleblower, keeping its identity confidential towards third parties, only in the case of reports from identifiable and recognizable persons.

### 5. SUBJECT OF THE REPORT

The reports refer to "illegal conduct of which he/she has become aware due to the employment relationship" and therefore, include the information acquired during the performance of the work

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duties.

On the other hand, reports based on mere suspicions or rumors are not worthy of protection.

Unlawful conduct means conduct that does not comply with the provisions contained in the Legislative Decree 231/01, in the Model, in the Code of Ethics and in other corporate documents (for example Procedures and Regulations).

Consider, by way of example only, non-transparent hires, accounting irregularities, false declarations to the competent Authorities and Bodies or violations of environmental and safety standards at work.

## **6. CONTENT OF THE REPORT**

The Whistleblower must provide all the necessary elements in order to allow the necessary and detailed verifications and verifications to be carried out to allow an appropriate assessment of the validity of the facts being reported.


To this end, the report should contain the following elements:

- a) **details of the person** making the report, with an indication of the function or role performed within the company;
- b) a clear and complete description of the facts to be reported;
- c) if known, the circumstances of time and place in which they were committed;
- d) if known, the personal details or other elements (such as the Role and the service in which the activity is carried out) that allow the identification of the person/s who have carried out the reported facts;
- e) the indication of any other subjects who may report on the facts subject to reporting;
- f) the indication of any documents that may confirm the validity of such facts;
- g) any other information that can provide useful feedback on the existence of the reported facts.

Anonymous reports, i.e. without elements that allow their author or area of interest to be identified, even if delivered in the manner provided for in this document, are taken into consideration within this procedure, with the awareness that these are less and less effective and difficult to manage. The assessment of the actions to be carried out for an anonymous report is in any case delegated to the Supervisory Body.

## **7. ACTIVITY OF VERIFICATION OF THE DECLARATION**

The management and verification of the validity of the circumstances represented in the report are entrusted to the Supervisory Body, which does so in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including hearing

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the Reporting party and any other subjects who can report on the facts reported.

The documentation is kept by the Supervisory Body.

The identity of the Whistleblower is known only to external members of the Supervisory Body (the internal member is not the recipient of the reports).

If, at the outcome of the verification, the report is found to be well founded, the Supervisory Body, in relation to the nature and severity of the violation, will:

- a) submit to the legal representative or administrative body of the Company the need to proceed with a possible complaint to the competent judicial authority;
- b) to communicate the outcome of the assessment to the hierarchical contact person of the area to which the perpetrator of the ascertained violation belongs;
- c) to involve HRD (see Code of Sanctions) for the disciplinary and or contractual responsibility profiles.

In the case of transmission of the report to the above-mentioned third parties within the Company, only the content of the same object of investigation must be forwarded, eliminating all references from which it is possible to identify the Reporter.

In case of transmission to external third parties above-mentioned, the transmission will take place by highlighting that the report is received from a person whose protection is recognized by the law.

## **8. FORMS OF PROTECTION OF THE WHISTLEBLOWER**


- a) Confidentiality obligations on the identity and withdrawal from the right of access to the report

The identity of the whistleblower is protected at all stages of the Procedure, except in cases in which criminal (in cases of slander and defamation) or civil liability (in the case of compensation for damages) and in cases where it is not possible maintain anonymity by law (e.g. criminal, tax or administrative investigations, inspections by supervisory bodies).

Therefore, it cannot be disclosed without the express consent of the Reporter; this protection also applies to corporate bodies (eg BoD, Board of Statutory Auditors).

The violation of the confidentiality protection of the whistleblower is a source of disciplinary responsibility.

As part of the disciplinary procedure for the perpetrator of the offense, the identity of the Reporting party cannot be disclosed even if the dispute of the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same. If the dispute is based, in whole or in part, on the reporting and knowledge of the identity

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of the Reporting party is essential for the defense of the accused person, the report will be usable for the purposes of the disciplinary procedure only in the presence of the consent of the Reporting party to the disclosure his identity.

b) Prohibition of retaliation and discrimination

The Company protects the Whistleblower from any form of retaliation or discrimination, direct or indirect, such as, for example, disciplinary sanctions, bullying, dismissal.

The protection is limited to the cases in which the Reporting Party and the denounced are both Employees of the Company.

The Worker who believes that he has suffered discrimination due to the fact of having made a report of wrongdoing: must give detailed notice of the discrimination to the SB which, having assessed the existence of the elements, points out the hypothesis of discrimination:

a) to HRD and/or CEO, or, if deemed necessary, to the reference manager of the Worker author of the alleged discrimination, in order to allow him to promptly assess the opportunity and need to adopt suitable acts or measures to restore the situation and / or to remedy the negative effects of discrimination;

b) to the BoD if the perpetrator of retaliation or discrimination is a senior person and a sanction may be required, possibly involving the Board of Statutory Auditors.

## **9. RESPONSIBILITY OF THE WHISTLEBLOWER**


Non è dovuta alcuna tutela del Segnalante nel caso in cui con la propria denuncia incorra in responsabilità penale (calunnia o diffamazione) e in responsabilità civile (risarcimento per fatto illecito).

Sono altresì forme di responsabilità, in sede disciplinare e nelle altre competenti sedi, eventuali forme di abuso del presente regolamento, quali le segnalazioni manifestamente opportunistiche e/o effettuate al solo scopo di danneggiare il denunciato o altri soggetti o la Società stessa, e ogni altra ipotesi di utilizzo improprio o di intenzionale strumentalizzazione dell'istituto oggetto della presente Procedura.

## **10. MANAGEMENT OF REPORTS**

The report is addressed to the SB, also using the appropriate form (Annex 1 "Reporting of illegal conduct") made available by the Company on the company intranet.

The whistleblower must provide all the useful elements to allow to proceed with the necessary checks and verifications to allow an appropriate assessment of the validity of the facts subject of the report.

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However, it is essential that the complaint presented by the whistleblower is detailed, concerns facts that can be found and known directly by the complainant and not reported facts referred by other individuals, as well as contains all the information and data to identify, if possible, unequivocally the perpetrators of the unlawful conduct and references, if any, of other individuals who can contribute to providing a complete picture of what has been reported. In the absence of these elements it will be difficult to evaluate the actions to be taken.

The report can also be submitted by sending a e-mail to a specifically activated address (certified independent service): Axxam@organismodivigilanza.com or sent in a paper form to the following e-mail address dedicated to: Audit in Italy - PO BOX n. 321 c/o Mail Boxes Etc. via Felice Bellotti 4, 20129 Milan.

In both methods, the identity of the Reporting party will be known **only to external members of the SB** (not belonging to the Company) who will guarantee its confidentiality according to the indications of this Procedure.

As previously mentioned, anonymous reports, i.e. without elements that allow the identification of their author, will be taken into consideration for further verification only if they relate to facts of particular gravity and with content that is adequately detailed and detailed.

The SB takes in charge the report and personally carries out the appropriate assessments. If needed, it requests clarifications from the Reporter and/or any other subjects involved in the report, taking care to protect the identification data of the Reporter for the entire duration of the procedure.


The SB, on the basis of an analysis of the facts covered by the report, may decide, in the event of evident and manifest groundlessness, to file the request. In this case, it informs the Reporting party. If not, the SB consider who to forward the report to. The assessment of the Supervisory Body must be completed within 90 calendar days of receipt of the report.

All the documentation relating to the investigation will be filed by the SB for a period of 10 years, following which they will be eliminated in the manner designed to guarantee the confidentiality of the documents, without prejudice to any ongoing proceedings or steps of deliveries to another SB.

The Supervisory Body shall respond, in any case, within the deadline for the conclusion of the investigation.

**It is essential to point out that this Procedure does not intend to reduce any right of the Worker or third parties to report the fact that is the subject of the report to the competent Authorities (for example the Police), in compliance with the applicable legal provisions and without prejudice to criminal and civil liability of the person making the report.**



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## **11. ACTIVITIES OF THE SUPERVISORY BODY**

The Supervisory Body by managing the reports received must follow the provisions of the Supervisory Body Regulations required by paragraphs 2 bis, ter and quater of Article 6 of Legislative Decree 231/01.

## **12. RELATED PROCEDURE**

The Procedure linked to this is the Disciplinary System.

## **13. ANNEX**

ANNEX1 Unlawful conduct reporting form



**Annex 1 – Unlawful conduct reporting form**

**FORM FOR REPORTING ILLEGAL CONDUCT BY EMPLOYEES / COLLABORATORS  
(whistleblower)**

<b>NANE AND LAST NAME OF THE REPORTING PERSON</b>	
<b>ROLE</b>	
<b>PLACE OF WORK</b>	
<b>E-MAIL/TELEPHONE NUMBER (in order to guarantee confidentiality, personal contact details must be provided)</b>	
<b>IF THE REPORT HAS ALREADY BEEN MADE TO OTHER SUBJECTS (for example to the supervisor) please indicate the name of the interested person; the date of the report; the outcome of the report.</b>	
<b>DATE/PERIOD IN WHICH THE EVENT OCCURRED</b>	
<b>PHYSICAL PLACE WHERE THE EVENT HAPPENED</b>	
<b>SUBJECT (S) WHO HAS / HAVE COMMITTED THE FACT (NAME, SURNAME, COMPANY ROLE)</b>	
<b>POSSIBLE ADDITIONAL SUBJECTS INVOLVED (companies, individuals)</b>	
<b>METHOD BY WHICH THE REPORTING PERSON GOT TO KNOW THE FACT</b>	
<b>EVENTUALI ALTRI SOGGETTI CHE POSSONO RIFERIRE SUL FATTO\EVENTO (nome, cognome, eventuali recapiti, ruolo aziendali)</b>	
<b>DESCRIPTION OF THE FACT\EVENT (it is possible to attach documents accompanying the report)</b>	
<b>INDICATE IF THE REPORTANT REQUIRES TO BE UPDATED ABOUT THE DEVELOPMENT OF THE REPORT</b>	