	WHISTLE.01	WHISTLEBLOWING PROCEDURE: REPORTING MISCONDUCT AND IRREGULARITIES	00	16.12.23
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Rev.	Date	Drafting		Verification		Approval	
		Acronym	Name/Signature	Acronym	Name/Signature	Acronym	Name/Signature
0	16.12.2023	P.S.Q varese S.r.l. a socio unico	Mr. Fusè Francesco	AMM	Mr. Pozzi Luca	DL	Mr. Pozzi Enrico


Latest modification description: first issue
Attachments to the document: reporting form
The signed original document is available at the Administrative Office.

**GENERAL INFORMATION ABOUT THE DOCUMENT**

<b>Objective</b>	Specification for internal reporting procedures	
<b>Validity</b>	Specifications in this document are updated to December 2023	
<b>References</b>		
<b>Abbreviations &amp; Acronyms</b>	GDPR	General Data Protection Regulation

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## 1. DOCUMENT CONTROL SECTION

### 1.1 Approval

Approved by	Role	Date
Enrico Pozzi	President	December 2023

### 1.2 Versions


Status	Version	Author	Amendment description	Date
0	0	Whistleblowing Office	First issue	December 2023

### 1.3 Reference documents

Ref.	Author	Title
1		

### 1.4 Definitions, acronyms and abbreviations

Definitions	Description
Group	All companies belonging to Varesina Stampi S.p.A.

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## **2. INTRODUCTION**

This policy governs the procedures for reporting misconduct known as "whistleblowing" as provided for in Italian Legislative Decree No. 24/2023 implementing the EU Directive on the protection of persons who report breaches of Union law and national laws.

The term *Whistleblower* refers to an employee who detects a possible fraud, danger or other risk that could harm colleagues, shareholders, suppliers, partners, the general public or the reputation of the organisation itself, and reports it to the bodies empowered to take action (Head of Internal Reporting).

This protection tool, already present in other countries such as the United States and the United Kingdom, was introduced into the Italian legal system by Italian Legislative Decree No. 24 of 10 March 2023, published in the Italian Official Gazette No. 63 of 15 March 2023, which implements the EU Directive 2019/1937, concerning the protection of whistleblowers, i.e., those who report to entities for which they work or with which they collaborate violations of law committed by third parties (whistleblowers).

The reason for the legal provision lies in the fact that often, regardless of the seriousness of the detected situation, employees do not report irregularities for fear of retaliation or discrimination.

## **3. RECIPIENTS**

The procedure is addressed to:

- Top management and members of corporate boards;
- Employees of Varesina Stampi S.p.A.;
- Partners, suppliers, consultants, collaborators and, more generally, anyone in a relationship of interest with Varesina Stampi S.p.A.;
- Paid and unpaid volunteers and trainees working at the Company.

## **4. PURPOSE OF THE PROCEDURE**

The purpose of the procedure is to address factors that may hinder or discourage reporting, such as doubts about the reporting procedure and fears of retaliation or discrimination.


To this end, the procedure aims to provide the whistleblower with operational guidance on how to make the report.

## **5. OBJECT OF THE REPORT**

Reports concerning conduct, risks, offences or irregularities, whether committed or attempted, detrimental to the company's interest are considered relevant.

The report may relate to actions or omissions:

- a) Actual or potential breaches of European and national law;
- b) Criminally relevant;
- c) Carried out in violation of the Codes of Conduct or other sanctionable company provisions or regulations;
- d) Likely to cause financial or reputational damage to Varesina Stampi S.p.A. or to its employees or other persons working for the Company.

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## **6. CONTENT OF REPORTS**

The whistleblower shall provide all useful elements to enable the responsible office to carry out the due and appropriate checks in order to ascertain whether the reported facts are well-founded. To this end, the report shall preferably contain the following elements:

- a) Personal details of the reporting party specifying the role or function performed within the Company;
- b) A clear and complete description of the facts being reported;
- c) If known, any time and place in which they were committed;
- d) If known, personal details or other elements (such as job title and the department where the person works) enabling identification of the person who has carried out the act being reported;
- e) An indication of any other persons who may report on the facts;
- f) An indication of any documents that may confirm the facts;
- g) Any other information that may provide useful feedback concerning the facts being reported.


Anonymous reports will not be taken into account, but will be treated in the same way as other anonymous reports and only considered for further investigation if they relate to particularly severe facts and their content is adequately detailed and substantiated.

## **7. METHODS AND RECIPIENTS OF INTERNAL REPORTING**

The report shall be addressed to the Internal Reporting Officer/Facilitator: **Mr Pozzi Luca**.

A person intending to report a whistleblowing (hereinafter: Whistleblower), shall fill in the appropriate form "Whistleblowing Report Form" ("Form"), attached hereto. The Form provides the Whistleblower with a guideline, consisting of a series of questions and requests for supporting elements, aimed at describing in a clear, precise and detailed manner the situation being reported.

Reports shall be based on precise and consistent facts and, to this end, the Whistleblower shall attach to the Form any documentation proving the facts reported.

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Reports may be submitted as follows:

- a) By postal service or by internal mail in a sealed envelope marked "confidential/personal" on the outside and addressed to Mr Luca Pozzi at the following address: Via Pozzi n°13 21040 Sumirago Fraz. Quinzano (VA). In submitting the Report, the Whistleblower refrains from undertaking autonomous initiatives of analysis and investigation;
- b) Orally, upon a statement made and reported in the minutes to the Internal Reporting Manager with the consent of the Whistleblower, who may verify, rectify and confirm the minutes of the meeting by signing them.

The Internal Reporting Manager:

- a) Shall notify the Whistleblower that the report has been acknowledged, by means of an "acknowledgement of receipt" to be issued no later than **7 days after its receipt**;
- b) Shall acknowledge the report **within 3 months** from the date of the acknowledgement of receipt or, in the absence of such notice, within 3 months from the 7-day period after the report was submitted.

## **8. SOUNDNESS VERIFICATION OF THE REPORT**

Managing and verifying the accuracy of the reported facts shall entrust the Internal Reporting Manager, who shall do so in accordance with impartiality and confidentiality principles, carrying out any activity deemed appropriate, including interviewing the Whistleblower and any other persons who may report on the facts.

In this regard, the Internal Reporting Manager may rely on the support and cooperation of Lawyers and, if necessary, of external control authorities (e.g. *Guardia di Finanza, Comando Vigili Urbani, Carabinieri, Agenzia delle Entrate*).


If the report proves to be well-founded upon verification, the Internal Reporting Manager - depending on the nature of the breach - shall:

- a) File a complaint with the competent judicial authority;
- b) Notify the Executive Board of the outcome of the assessment, so that it may adopt appropriate management procedures, including - if the requirements are met - disciplinary action;
- c) Adopt any further proceedings and/or actions deemed necessary to protect Varesina Stampi S.p.A.

## **9. DOCUMENT STORAGE**

With a view to ensuring proper management and traceability of reports and related activities, the Internal Reporting Manager shall ensure the storage of all related and associated documents during a 2-year period from the receipt of the report.



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## 10. WHISTLEBLOWER PROTECTION

- A. Confidentiality obligations concerning the Whistleblower's identity and avoidance of the right of access to the report

Unless liability for slander and defamation is possible under the Italian Criminal Code or Article 2043 of the Italian Civil Code and in cases where anonymity is not enforceable by law (e.g. criminal, tax or administrative investigations, inspections by control authorities), the identity of the Whistleblower is protected in any context following the report. Therefore, the Whistleblower's identity cannot be disclosed without their express consent and all persons receiving or involved in the report management shall safeguard the confidentiality of this information.

Disregarding the confidentiality obligation shall entail disciplinary liability, without prejudice to other forms of liability provided for by law.

In disciplinary proceedings, the Whistleblower's identity shall only be disclosed if:

1. Express consent is given by the Whistleblower;
2. The disciplinary charge is fully or partly based on the report and knowledge of the Whistleblower's identity is absolutely crucial for the accused's defence, provided that the latter invokes and proves this circumstance at the hearing or by submitting a statement of defence.

The Whistleblower's report is furthermore exempt from the right of access to administrative acts provided for in Article 22 et seq. of Italian Law 241/1990. Therefore, the document shall not be available for inspection or copying by applicants, since it falls within the scope of the exclusion hypotheses set forth in Article 24(1)(a) of Italian Law No. 241/90, as amended and supplemented.


- B. Non-discrimination against Whistleblowers

No form of retaliation or discriminatory measure, whether direct or indirect, affecting working conditions shall be allowed or tolerated against any employee who makes a report under this procedure for reasons directly or indirectly related to the report itself.

Discriminatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation resulting in intolerable working conditions.

Employees claiming discrimination as a result of reporting wrongdoing shall notify the Internal Reporting Manager, who, after assessing the facts, shall report the alleged discrimination:

- a) To the Executive Board, which shall promptly assess the advisability/necessity of adopting acts or measures to restore the situation and/or to remedy the negative effects of the discrimination in an administrative manner and whether disciplinary proceedings against the employee responsible for the discrimination are warranted;

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## **11. WHISTLEBLOWER RESPONSIBILITIES**

Pursuant to the Italian Criminal Code and Article 2043 of the Italian Civil Code, the criminal and disciplinary liability of Whistleblowers in the event of a slanderous or defamatory report remains valid.

Any abuse of this procedure, such as reports that are clearly opportunistic and/or made for the sole purpose of harming the whistleblower or other persons, and any other hypothesis of improper use or intentional exploitation of this procedure, shall also give rise to liability in disciplinary and other competent fora.

## **12. EXTERNAL REPORTING**

An external reporting channel managed by the ANAC ('Italian Anti-Corruption Authority') is available at: <https://servizi.anticorruzione.it/segnalazioni/>

Reporting to the ANAC shall indeed occur if:


- The implementation of the internal reporting mechanism is not mandatory in the specific work context,
- The mechanism is inoperative or not designed in compliance with regulatory requirements,
- Whistleblowers have already made an internal report, but it was not followed up or resulted in a negative final proceeding,
- Whistleblowers have a well-founded reason to believe that, if they make an internal report, it will not be effectively followed up or it may lead to retaliation,
- Whistleblowers have justified reason to believe that the reported breach may pose an imminent or obvious danger to the public interest.

The Anti-Corruption Authority shall acknowledge the Whistleblower within 3 months or, if justified and relevant reasons are provided, within 6 months from the receipt notification date of the external report or, in the absence of such notification, within 7 days from the date of receipt.

ANAC is obliged to forward any reports of violations beyond its powers to the competent authorities, whether administrative or judicial.

## **13. PUBLIC DISCLOSURES**

Italian Decree No. 24/2023 includes the possibility for the Whistleblower to issue public disclosures in the press or by electronic media or broadcasting media likely to reach a large number of people. Public disclosures shall follow conditions laid down in Article 15 of the Decree, i.e. if internal and external reports have not been acknowledged or there is a well-founded reason for the Whistleblower, in the case of an external report, to suffer retaliation or that such a report may not be effectively followed up due to the specific circumstances of the case.

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## 14. PENALTIES

ANAC may apply the following administrative pecuniary penalties to the Company:

- a. From EUR 10,000 to EUR 50,000 if retaliation is ascertained, or if it is found that the report has been obstructed or an attempt has been made to obstruct it, or that the confidentiality requirement set out in Article 12 has been breached;
- b. From EUR 10,000 to EUR 50,000 if evidence is found that no reporting channels have been established and no procedures for issuing and handling reports have been adopted
- c. From EUR 500 to EUR 2,500 if the Whistleblower is found to be criminally liable for defamation or slander offences.

## 15. REGULATORY REFERENCES

- Italian Legislative Decree No. 24 dated 10 March 2023;
- Italian Law No. 179 dated 30 November 2017;
- Italian Legislative Decree No. 231 dated 8 June 2001;
- Italian Legislative Decree No. 165 dated 30 March 2001;
- EU Directive No. 2019/1937 dated 23 October 2019.

## 16. PRIVACY POLICY

Pursuant to Article 13 (Disclosure) of Regulation (EU) 2016/679 on the protection of individuals with regard to personal data processing (hereinafter, the "General Data Protection Regulation" or "GDPR"), the Company, before acquiring the Whistleblower's personal data ('Personal Data') for whistleblowing management purposes pursuant to Italian Legislative Decree No. 24 of 10 March 2023, informs that: (a) The Data Controller is Varesina Stampi S.p.A., with registered office at Via Pozzi no. 13, 21040 Sumirago Fraz. Quinzano (VA) and Tax Code and VAT no. IT00217320126.

### Type of data processed


The only personal data to be processed are common personal data acquired directly from the Whistleblower: personal data (name, surname, address, place and date of birth), ID document details, contact data (e-mail, phone number).

### Purpose of data processing

Any personal data supplied by the Whistleblower in order to report suspected unlawful conduct allegedly committed by persons interacting with the Company in any way, shall be processed to carry out the necessary investigative activities aimed at verifying the truthfulness of the fact being reported and the adoption of appropriate procedures.

### Information disclosure and consequences of possible refusal

Providing the Whistleblower's data is mandatory and a refusal would prevent the whistleblowing procedure from being pursued. However, anonymous reporting is possible only if such reports provide adequate details and are properly substantiated, i.e. if they reveal facts and situations by relating them to specific contexts.

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### Lawfulness of data processing

Personal data provided in connection with reports of alleged irregularities or offences becoming known in the professional context, pursuant to the Whistleblowing Policy, are processed in accordance with legal obligations deriving from the provisions of Articles 5 and 13 of Italian Legislative Decree No. 24 of 10.03.2023.

### Personal data recipients/categories of recipients

Personal data recipients are the Internal Reporting Officer/Facilitator and the Executive Board; in compliance with the relevant legislation in force and this Policy, they shall ensure the confidentiality of the Whistleblower's identity. When assessing the legitimacy of the Report, personal data may be forwarded to other departments and/or offices of the Company if this is necessary for preliminary investigation activities. Should this be the case, the aforementioned conduct obligations aimed at ensuring the confidentiality of the Whistleblower's identity will fall on whoever is involved in supporting the Internal Reporting Manager/Facilitator. Personal data may only be disclosed to the Head of the corporate department in charge of disciplinary proceedings and/or to the reported person in cases where the Whistleblower expressly consents to such disclosure, or where the allegation of the disciplinary charge is solely based on the Report and where knowledge of the Whistleblower's identity is absolutely essential for the accused's defence. Where applicable, personal data may also be disclosed to third parties included in the following categories:

- a) Consultants (law firms, etc.);
- b) Public Institutions and/or Authorities, Judicial Authorities, Law Enforcement Agencies, Investigation Agencies.

In any event, personal data shall not be disclosed.


### Data Retention

Personal data may be retained for as long as is necessary to carry out any proceedings arising from the management of the Report (disciplinary, criminal, accounting). Any personal data collected for the above purposes shall be retained by the Internal Reporting Officer/Facilitator for as long as necessary to ascertain whether the Report is well-founded and, where appropriate, to adopt the ensuing disciplinary proceedings and/or to settle any disputes arising from the Report. 5 years after the Report, such data shall be destroyed (right to erasure) or rendered anonymous (pseudo-anonymisation) if required for statistical or historical purposes.

### Modalities of data processing

Pursuant to Article 5 of the GDPR, personal data known to the Company in connection with this procedure shall be:

- Processed lawfully, fairly and in a transparent manner in relation to the data subject;
- Collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes;
- Adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed;
- Accurate and, where necessary, kept up to date; every reasonable step must be taken to ensure that personal data that are inaccurate, having regard to the purposes for which they are processed, are erased or rectified without delay;
- Kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed;
- Processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.

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### **Rights of data subjects**

Pursuant to Articles 15-21 of the GDPR, data subjects have the right to obtain from the company, where applicable, access to and rectification or erasure of their personal data or restriction of their processing or to object to their processing. An appropriate application shall be submitted to the following e-mail address: [privacy@varesina.com](mailto:privacy@varesina.com)

### **Complaint**

Data subjects who consider that their personal data are being processed in breach of the General Data Protection Regulation have the right to lodge a complaint pursuant to Article 77 of the GPR to a supervisory authority - in Italy, the *Garante per la protezione dei dati personali*, in accordance with the procedures set out on the following website [www.garanteprivacy.it](http://www.garanteprivacy.it)

**17. ANNEX 1**

## WHISTLEBLOWING REPORTING FORM

NAME AND SURNAME OF THE WHISTLEBLOWER	
JOB TITLE OR PROFESSIONAL ROLE	
PLACE OF WORK AT THE TIME OF THE REPORTED FACT	
TELEPHONE NUMBER/MOBILE PHONE NUMBER/E-MAIL ADDRESS	
SPECIFY WHETHER THE REPORT HAS ALREADY BEEN SUBMITTED TO OTHER PARTIES	<input type="checkbox"/> Yes <input type="checkbox"/> No
IF YES, PLEASE SPECIFY THE PARTY	<input type="checkbox"/> Judicial authority <input type="checkbox"/> Other.....
IF YES, PLEASE SPECIFY THE REPORTING DATE	
DATE/PERIOD WHEN THE FACT OCCURRED	
PLACE WHERE THE FACT OCCURRED	<input type="checkbox"/> Office (please, specify name and address of facility) <input type="checkbox"/> Department (please, specify place and address)
PERSON COMMITTING THE FACT (please, if known, specify personal data or, if not, any element that can be used for identification)	
ANY OTHER PERSONS INVOLVED IN THE FACT (please, if known, specify personal data or, if not, any element that can be used for identification)	
ANY COMPANIES INVOLVED IN THE FACT HOW YOU BECAME AWARE OF THE FACT ANY OTHER PERSONS WHO MAY REPORT THE FACT (please, if known, specify personal data or, if not, any element that can be used for identification)	

AREA/SECTOR TO WHICH THE FACT MAY RELATE	
FACTUAL DESCRIPTION	
I CONSIDER THE ACTIONS/OMISSIONS COMMITTED OR ATTEMPTED TO BE:	<input type="checkbox"/> criminally relevant <input type="checkbox"/> carried out in violation of provisions punishable by disciplinary action <input type="checkbox"/> likely to cause damage to the company's assets <input type="checkbox"/> likely to damage the health and/or safety of workers or damage the environment <input type="checkbox"/> likely to harm the corporate image <input type="checkbox"/> other .....
ANY ATTACHMENTS SUPPORTING THE REPORT	

**CONSENT STATEMENT**

By submitting this report, the Whistleblower, acknowledging the information referred to in paragraph 16 of the "Whistleblowing Procedure", hereby consents to the processing of personal data as indicated above pursuant to and in accordance with the General Data Protection Regulation and subscribes to the above statement.

Place, date  
 .....


Signature of the Whistleblower  
 .....

**TO BE FILLED IN BY THE INTERNAL REPORTING OFFICER/FACILITATOR**

WAS THE RECEPTION NOTICE ISSUED TO THE WHISTLEBLOWER WITHIN 7 DAYS? HOW?	DATE: COMMUNICATION METHOD:
IS IT NECESSARY TO INVOLVE INTERNAL OR EXTERNAL AUTHORITIES?	<input type="checkbox"/> YES, .....  <input type="checkbox"/> NO
HAVE ANY ADDITIONAL INFORMATION BEEN ASKED TO THE WHISTLEBLOWER?	<input type="checkbox"/> YES, .....  <input type="checkbox"/> NO
WAS A RESPONSE TO THE REPORT PROVIDED WITHIN 3 MONTHS FROM THE RECEPTION DATE?	

Place, date  
 .....

Signature of Internal Reporting Officer/Facilitator  
 .....

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