

Gruppo Savino Del Bene  
“Whistleblowing” Procedure

Legislative Decree No. 24 of 10 March 2023

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## 1. INTRODUCTION

This Procedure, specifically drawn up for the Parent Company Savino Del Bene Spa and for the companies of the Group falling within the scope of application of the rule and referred to below, is aimed at implementing the Legislative Decree no. 24 of 10 March 2023, published in the Official Gazette on 15.03.2023, containing the transposition of the (EU) Directive 2019/1937 concerning "the protection of persons who report breaches of Union law (so-called *Whistleblowing* regulation)".

For anything not expressly indicated in this Procedure, the provisions of the aforementioned Legislative Decree remain fully applicable.

The aforementioned legislation provides, in summary:

- a system of protection for specific categories of persons who report information, acquired in the context of their work, concerning violations of national or European Union regulations that harm the public interest or the integrity of the entity;
- protective measures, including the prohibition of retaliation, to protect the Whistleblower as well as the Facilitators, the Whistleblower's colleagues and relatives and the legal entities connected to the Whistleblower;
- the establishment of internal reporting channels within the institution (one of which is an IT channel) for the transmission of Reports which guarantee, also through the use of encryption tools, the protection of the confidentiality of the identity of the Whistleblower, of the Person involved and/or in any case mentioned in the Report, of the content of the Report and of the relevant documentation;
- in addition to the right to lodge a complaint with the judicial or accounting authorities, the possibility (where one of the conditions set out in Article 6(1) of Legislative Decree No. 24/2023 is met) of making external Reports through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC), as well as of making public Disclosures (where one of the conditions set out in Article 15(1) of Legislative Decree No. 24/2023 is met), through the press or electronic means or means of dissemination capable of reaching a large number of people;
- disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for in Articles 16 and 21 of Legislative Decree No. 24/2023.

## 2. RECIPIENTS

With reference to the provisions of Legislative Decree no 24 of 10/03/2023 (so-called Whistleblowing Decree) the recipients of the Procedure are all those who work in the “**working context**” of Savino Del Bene Spa or of another company of the Group to whom the Report is addressed as:

- **Employees** of Savino Del Bene Spa or of one of the Companies belonging to the Group to which the Report is addressed, including workers whose employment relationship is governed by Legislative Decree No. 81 of 15 June 2015 (short-time and flexible work, fixed-term work, labor leasing, apprenticeships, ancillary work) or by Article 54-bis of Law Decree No. 50 of 24 April 2017, converted, with amendments, by Law No. 96 of 21 June 2017 (occasional services);
- **Self-employed workers** who work for the Parent Company or one of the Group companies to which the Report is addressed, including holders of a collaboration relationship under Article 409 of the Code of Civil Procedure (para-subordinate work, i.e., those work relationships characterized by continuity and stability, coordination and personality);
- **Workers and collaborators** who perform work for entities in the public or private sector that provide goods or services or perform works for third parties (e.g., suppliers);
- **Self-employed professionals** (e.g., lawyers, accountants, notaries etc.) and **consultants** who work for the Parent Company or one of the Group companies targeted by the Report;
- **Volunteers and**, paid and unpaid trainees who serve at the Parent Company or one of the Group companies targeted by the Report;
- **Shareholders and persons with functions of administration, management, control, supervision or representation**, even if these functions are exercised on a de facto basis, at the Parent Company or one of the Group companies the Report is addressed to.

Also eligible to make Reports are those who:

- report information acquired as part of an employment relationship with the Savino Del Bene Company or Subsidiaries that has since ended, provided that the information on Violations was acquired prior to the termination of the relationship;
- report information acquired where the employment relationship has not yet begun where information regarding a Breach was acquired during the selection process or other stages of pre-contract negotiations;
- report information acquired during the performance of the probationary period at the Parent Company or one of the Group companies targeted by the Report.

The provisions herein also apply to anonymous Reports, provided they are adequately substantiated, as defined herein.

### 3. PURPOSE AND AREA OF APPLICABILITY

The **purpose** of the Procedure is to regulate the process of transmitting, receiving, analyzing, managing and closing Reports (so-called Whistleblowing), including the filing and subsequent deletion of both the Reports and the related documentation on information, adequately substantiated, referring to Personnel of Savino Del Bene Spa and/or the Subsidiaries the Report is addressed to as well as to Third Parties relating to violations of laws and regulations, as indicated in paragraph 4 below of this Procedure.

The Procedure **applies** to Savino Del Bene Spa and Subsidiaries that have adopted the Organizational Model pursuant to Legislative Decree 231/2001 or that fall within the scope of application defined by the rule having employed, in the last year, an average of at least 50 subordinate workers with permanent or fixed-term employment contracts. Each Company is required to have this document approved by its Governing Body and appoint a so-called "reporting manager." This document is also a reference for other Group subsidiaries outside the scope of the Procedure, which may implement it, in accordance with specific and/or local regulations, processes and organizational arrangements.

It should be noted that the Subsidiaries that have adopted the 231/2001 Model but have an average number of employees employed of less than 50 (in the specific case, the Companies Albatrans S.p.A and Arimar International S.p.A), fall within the scope of application of the rule only with reference to the hypothesis provided for in Article 2, paragraph 1(q), number 3).

Therefore, these Companies are affected, with reference to Article 3 (subjective scope) of Legislative Decree No. 24 of 10 March 2023, only with regard to the provisions of paragraph 2(b) of the same article, and therefore only concern the persons referred to in paragraphs 3 or 4 who make **internal reports** of information on violations (referred to in Article 2, paragraph 1(a), number 2 of Legislative Decree No. 24 of 10 March 2023).

**In summary, only the internal reporting channel is open for such Companies, and reports falling under the Whistleblowing Decree concern only illegal conduct relevant under Legislative Decree 231/2001 or violations of Models 231.**

#### **4. TYPE OF REPORTS**

**Fall** within the scope of application of the Procedure (and, therefore, pursuant to the Whistleblowing Decree, allow the application of the protective measures indicated by the Decree itself) are Reports concerning unlawful acts and/or conduct, commission or omission that constitute violations ***“of national or EU regulatory provisions that harm the public interest or the integrity of the public administration or private entity”***.

In particular, three categories can be distinguished:

- 1. Violations of national and European provisions consisting of offenses relating to the following areas:** public procurement; services, products, and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security;
- 2. Violations of European provisions** consisting of:
  - i) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
  - ii) acts and omissions concerning the internal market as referred to in Article 26(2) of the Treaty on the Functioning of the European Union including violations of EU competition

and state aid rules as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;

iii) acts and conduct that frustrate the object or purpose of the provisions of the Union acts in the areas referred to in this procedure (item 1 and item 2 (i) and (ii));

**3. Violations of national provisions** consisting of:

- i) administrative, accounting, civil or criminal offenses;
- ii) illicit conduct according to Legislative Decree 231/2001 or violations of Models 231.

Such offenses and conduct must not fall into the categories in items 1. and 2. above.

For the purpose of parameterization of the IT platform (e-whistle) through which the reports will be conveyed, the following reference categories have been identified, which the user will have to select when submitting the report.

- Code of Ethics
- Anti-corruption policy
- Discrimination, both direct and indirect
- Psychological harassment and sexual harassment
- Mobbing
- Human Rights
- Conflicts of interest
- Occupational health and safety
- Environmental regulations
- Anti-competitive practices
- Money laundering and terrorist financing
- Fraud, theft, misuse of corporate assets
- Reports Article 144 Privacy Code
- Network and information systems security

- Public Procurement
- Other violations of the Model pursuant to Legislative Decree 231/2001

**Excluded** from the scope of the Procedure (and thus not enjoying the protections of the Whistleblowing Decree) are Reports:

- related to an interest of a personal nature of the Whistleblower or the person making a complaint to the judicial or accounting authorities that pertain exclusively to his/her individual labor relations or inherent in his/her labor relations with hierarchically subordinate figures (e.g., labor disputes, discrimination, interpersonal conflicts between colleagues, reports on data processing carried out in the context of the individual labor relationship);
- violations already mandatorily regulated by acts of the European Union or national acts, as indicated in Art. 1, par. 2(b) of Legislative Decree No. 24/2023 (on financial services, prevention of money laundering and terrorist financing, transportation safety and environmental protection);
- national security violations as well as procurement related to defense or national security aspects unless those aspects are covered by relevant secondary law of the European Union;
- facts or circumstances falling within the application of national or European Union provisions on classified information, forensic or medical professional secrecy and secrecy of the deliberations of judicial bodies, or falling within the application of national provisions on criminal procedure, autonomy and independence of the judiciary, provisions on the functions and attributions of the Superior Council of the Magistracy in matters of national defense and public order and security, as well as in matters of the exercise of the right of workers to consult their representatives or trade unions, protections against unlawful conduct or acts carried out as a result of such consultations, the autonomy of the social

partners and their right to enter into collective agreements, and the suppression of anti-union conduct as referred to in Article 28 of Law No. 300 of 20 May 1970;

- communications relating to conflict of interest unless the same are relevant under the provisions of the statutes set forth in the 231 Organizational Model;
- commercial complaints;
- requests to exercise personal data protection rights with respect to Savino Del Bene Group (so-called privacy rights), pursuant to Regulation (EU) no. 2016/679 (General Data Protection Regulation - GDPR) and Legislative Decree no. 196 of 30 June 2003 (Personal Data Protection Code) and Legislative Decree no. 101 of 10 August 2018, and subsequent amendments and additions, for which reference should be made to the contact details of the Data Controller of the Savino Del Bene Group and the procedure laid down in the Group for the application of the legislation on the protection of personal data except where said circumstances are relevant under the terms of the decree set out in the 231 Organizational Model.

Reports falling within the above types will be forwarded to the relevant corporate structures at the care and discretion of the Reporting Manager, who will nevertheless monitor the outcomes to detect any weaknesses in the internal control and risk management system or impacts on sensitive 231 processes.

## **5. REFERENCES**

### **5.1 EXTERNAL REGULATORY REFERENCES**

- Legislative Decree No. 231 of 8 June 2001 ("Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000");
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);

- Legislative Decree No. 196 of 30 June 2003 (Personal Data Protection Code) as amended and supplemented, including Legislative Decree No. 101 of 10 August 2018, as well as related legislative provisions;
- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (so-called *Whistleblowing*);
- Legislative Decree No. 24 of 10 March 2023, published in the Official Gazette on 03/15/2023, transposing Directive (EU) 2019/1937.

## 5.2 INTERNAL REGULATORY REFERENCES

- 231 Organizational Model of Savino Del Bene and Subsidiaries;
- Savino Del Bene Group Code of Ethics;
- Savino Del Bene Group Anti-corruption Policy;
- Savino Del Bene Group Human Rights Policy.

## 6. PROCESS DESCRIPTION AND RESPONSIBILITIES

### 6.1 Purpose and process description

For Reports concerning Savino Del Bene Spa and the Subsidiaries falling within the scope of application of the rule, the owner of the management process is the respective Supervisory Board or its Chairman in the case of a Collegial body, without prejudice to the responsibilities and prerogatives of the Board of Statutory Auditors pertaining to the reports addressed to it, including complaints pursuant to Article 2408 of the Civil Code.

In order to follow up on the Reports, the Reporting Managers of Savino Del Bene Spa and/or Subsidiaries may avail themselves of the support of certain corporate functions which will operate in accordance with the principles established in the corporate operating guidelines and instructions.

The Company Functions that may be involved, as part of their support activities to the Reporting Manager, also carry out the in-depth investigations requested by ANAC on External Reports or Public Disclosures concerning Savino Del Bene Spa and/or Subsidiary Companies, informing the Reporting Manager of the relevant Reports.

The Corporate Functions of Savino Del Bene Spa and Subsidiaries that may be concerned by external Bodies, Institutions or Authorities regarding External Reports or Public Disclosures shall promptly activate the Report Manager for the appropriate investigations.

## 6.2 Transmission of the Report

Recipients of this Procedure who become aware of violations are required to make a Report through the internal reporting channels described below.

In order to diligently follow up on the Internal Reports received, Savino Del Bene Spa and the Subsidiaries falling within the scope of application of the rule have equipped themselves with a computer application (called e-whistle), accessible both from the page dedicated to "Whistleblowing" on the website of Savino Del Bene Spa and the Subsidiaries and from the Company Portal.

The application makes it possible to transmit, even anonymously, both one's own Report and a Report received from a third party, after having read the "*Privacy Policy*", published on the page dedicated to "Whistleblowing" and visible when accessing the platform itself.

This Procedure is also published on the IT platform and information is available on the prerequisites for making a Report through an internal channel as well as information on channels, procedures and prerequisites for making External Reports and Public Disclosures. In addition, there is a Frequently Asked Questions (FAQ) section that contains answers to frequently asked questions useful in ensuring the proper transmission of Reports.

At the end of the entry, the Whistleblower should take note of the Unique Identification Code (alphanumeric ticket that uniquely identifies the Report), automatically produced by the application, which allows the processing status of the Report to be tracked over time, ensuring confidentiality and anonymity.

Reports may also be transmitted:

- **verbally through voice messaging systems**, to the Number indicated on the aforementioned websites on the page dedicated to "Whistleblowing" of Savino Del Bene Spa and Subsidiaries and on the IT platform. The oral channel is operationally managed by

the Reporting Manager of Savino Del Bene Spa and/or the relevant Subsidiaries, with the confidentiality guarantees provided by this Procedure;

- **verbally through a direct meeting** with the Reporting Manager of reference of Savino Del Bene Spa and/or Subsidiaries. In such a case, with the consent of the Whistleblower, the interview shall be documented by the Manager either by recording on a device suitable for storage and listening or by minutes, which the Whistleblower may verify, rectify and confirm by signing.

### 6.3 Receipt of the Report

The Manager who receives a Report through the internal channels activated for this purpose shall issue through the application, within 7 days from the date of receipt of the Report, an acknowledgment of receipt of the Report. At this stage, the Manager is not required to make any assessment of the contents that are the subject of the Report but only needs to inform the Whistleblower that the Report has been properly received.

In the event, on the other hand, that any person, other than the Manager, receives a Report, in any form (oral or written), where it is obvious that it is a whistleblowing report (be it, for example, explicitly marked "whistleblowing" on the envelope or in the subject or text of the communication), he/she must promptly, and in any case within 7 days of its receipt, transmit it to the Reporting Manager, giving simultaneous notice of the transmission to the Whistleblower (if known). It is also required to forward to the Reporting Manager the original Report, including any supporting documentation, as well as evidence of communication to the Whistleblower that the Report has been forwarded. May not retain a copy of the original and must delete any copies in digital format, refraining from taking any independent initiative for analysis and/or further study. The same is bound by the confidentiality of the identity of the Whistleblower, the Persons involved and/or otherwise mentioned in the Report, the content of the Report and the related documentation.

Failure to disclose a Report received as well as violation of the duty of confidentiality constitutes a violation of the Procedure and may result in disciplinary action.

Any Reports addressed to and/or within the competence of the Board of Statutory Auditors of Savino Del Bene Spa or one of the Subsidiaries falling within the scope of application of the rule, including complaints pursuant to Article 2408 of the Italian Civil Code, which are received by the Reporting Manager, are promptly forwarded to the Board of Statutory Auditors of Savino Del Bene Spa or the relevant Subsidiaries. This is without prejudice to the right of the Reporting Manager of Savino Del Bene Spa and/or the Subsidiary to carry out autonomous in-depth investigations, either directly or with the support of other Company Functions, on facts and circumstances of relevance under the 231 Organizational Model.

Similarly, the Board of Statutory Auditors of Savino Del Bene Spa and/or its Subsidiaries shall promptly, and in any case within 7 days of its receipt, transmit to the Reporting Manager of Savino Del Bene Spa or one of its Subsidiaries, any Reports received by the aforesaid corporate body but addressed to and/or within the competence of the Reporting Manager of reference, giving simultaneous notice of the transmission to the Whistleblower.

In the case of receipt of anonymous reports, the same, where they are timely, substantiated and supported by appropriate documentation, may be equated by the company with ordinary reports and, as such, may be dealt with in accordance with internal practices and/or regulations. However, the Manager is obliged to record them and keep any documentation received. This is also because, should the anonymous Whistleblower subsequently be identified and suffer retaliation, he/she will still be guaranteed the protection.

#### **6.4 Recording the Report**

All Reports, regardless of the mode of receipt (written or oral form), are registered in the application, which constitutes the summary database of the essential data of the Reports and their management and ensures, as well, the archiving of all attached documentation, as well as that produced or acquired in the course of analysis activities.

Consultation of the information on the application is limited to the Reporting Manager of Savino Del Bene Spa and/or the Subsidiaries referred to in this Procedure, enabled with specific functional profiles for access to the system.

#### **6.5 Admissibility of the Report**

The Reporting Manager of each Company first analyzes the **existence of the subjective and objective prerequisites** for making an internal report, the legitimacy of the whistleblower to make the report, and whether the subject of the report falls within the scope of the discipline. If the report concerns a matter excluded from the objective scope, it can be treated as ordinary and then handled according to the procedures normally adopted by the institution.

#### **6.6. Eligibility of Reporting**

The Manager must ensure that **the circumstances of time and place are clear in which the event occurred and a detailed description of the facts** as well as, if any, the manner by which the Whistleblower learned of it.

At this stage the Manager communicates with the Whistleblower, requesting additional information and/or additions to the documentation produced from the latter as appropriate. Having assessed the admissibility of the report, the Manager may "follow up" on it.

#### **6.7 The execution of the investigation**

The investigative phase of the Report **aims** to:

- proceed, within the limits of the tools available to the Manager, to specific investigations and analyses to verify the reasonable grounds of the reported factual circumstances;
- reconstruct the management and decision-making processes followed based on the documentation and evidence made available;
- provide any guidance regarding the adoption of necessary remedial actions aimed at correcting possible control deficiencies, anomalies or irregularities detected on the business areas and processes examined.

Not included in the scope of the inquiry's analysis, except to the extent of manifest unreasonableness, are the discretionary or technical-discretionary evaluations of merit or expediency of the decision-making and managerial aspects from time to time made by the corporate structures/positions involved, since they are the exclusive responsibility of the latter.

The Manager in the course of investigations may request additions or clarifications from the Whistleblower. In addition, when deemed useful, it may acquire information from the Persons involved in the Report, who are also entitled to ask to be heard or to produce written comments or documents.

**In order to acquire information elements**, the Reporting Manager is empowered to:

- a) require the Whistleblower, or person making a public disclosure to explicitly indicate, **by demonstrating the existence of the relevant prerequisites**, the existence of any individuals and/or entities involved in the reporting process (in particular, facilitators, people in the same work environment, co-workers, entities owned by or for which such individuals work);
- b) directly carry out, in compliance with any and all specific applicable regulations, in-depth investigations through, for example, formal summons and hearings of the Whistleblower, the Reported and/or the Persons involved in the Report and/or otherwise informed about the facts, as well as requesting from the aforementioned persons the production of informative reports and/or documents. In such cases, also in order to guarantee the right of defense, notice is given to the Person involved of the existence of the Report, while ensuring confidentiality on the identity of the Whistleblower and other Persons involved and/or mentioned in the Report;
- c) Make use of the specialized support or direct involvement of Personnel belonging to other corporate functions;
- d) Make use, if deemed appropriate, of experts or appraisers external to Savino Del Bene Spa and/or Subsidiaries.

In cases under (c) and (d), the following should be provided:

- If the Manager, in order to carry out the investigation, needs to make use of third-party professionals as well as the specialized support of Personnel from other company functions, in order to guarantee the confidentiality obligations provided for by the regulations, he/she must proceed to obscure any type of data that could allow the identification of the

reporting person or any other person involved (e.g., the facilitator or other persons indicated in the report). If the investigation is conducted by external parties (involved by the Manager), the duties of confidentiality and privacy provided by the Decree on the Manager must also be extended to such external parties through specific contractual clauses to be included in the agreements entered into with the external party;

- On the other hand, in the event that the Manager deems it necessary to involve Personnel from other company functions, the confidentiality obligations expressly provided for in this "Whistleblowing Procedure" and in Model 231 and expressly sanctioned by the internal Disciplinary System will also be extended to them.

Instructional activities are carried out by resorting to, but not limited to:

- i) company data/documents useful for the purpose of the investigation (e.g., extractions from company systems and/or other specific systems used);
- ii) external databases;
- iii) open sources;
- iv) documentary evidence acquired from corporate facilities;
- v) where appropriate, statements made by stakeholders or acquired during verbalized interviews.

Reports concerning episodes of direct or indirect discrimination, psychological and sexual harassment, bullying as well as mobbing for both Savino Del Bene Spa and its Subsidiary Companies falling within the scope of application of the rule, are forwarded by the respective Managers of the Reports, for follow-up action, to the Human Resources Office which operates centrally. However, if the Subsidiaries have their own Human Resources Office, the Reports mentioned above are sent to the relevant Human Resources Office. At the end of the process of handling the Report, this Office communicates the results of the verifications carried out and any measures to the Reporting Manager for subsequent reporting and proposed closure to the Reporting Managers.

The Human Resources Office on a preliminary basis assesses, also through any documentary analysis, the existence of the necessary prerequisites for the start of the subsequent investigative phase, giving priority to the Reports that are adequately substantiated, and communicates the aforementioned evidence to the Reporting Manager of Savino Del Bene Spa and/or the relevant Subsidiaries.

### **6.8 Closure of the investigation**

The Reporting Manager, having examined the documentary base acquired and also taking into consideration the outcomes of the preliminary analyses carried out by the other corporate functions involved or otherwise approached for specialized advice, assesses:

- The initiation of the next phase of inquiry;
- for "Reports of Significant Events," timely reporting to the relevant Board of Statutory Auditors for independent evaluations;
- the conclusion of the Reports, as:
  - i) generic or inadequately substantiated;
  - ii) patently unfounded;
  - iii) referring to facts and/or circumstances subject in the past to specific investigative activities that have already been concluded, where no new information emerges from the preliminary verifications carried out such as to make further in-depth investigations necessary;
  - iv) "verifiable circumstances," for which, in light of the results of the preliminary verifications carried out, there is no evidence to support the initiation of the next stage of investigation;
  - v) "circumstantial unverifiable," for which, in light of the results of the preliminary verifications carried out, it does not appear possible, on the basis of the available analytical tools, to carry out further investigations to verify the merits of the Report.

In the event that the Report concerns one or more members of the Board of Directors, the Board of Statutory Auditors or the Supervisory Board of Savino Del Bene Spa and/or the relevant Subsidiaries, the Reporting Manager of Savino Del Bene Spa and/or the Subsidiaries

shall inform the Chairmen of the Board of Directors and the Board of Statutory Auditors of Savino Del Bene Spa and/or the Subsidiaries for joint handling.

If the Report involves one of the three Chairmen, the same shall be replaced by the most senior member of the corporate body/Supervisory Board of Savino Del Bene Spa and/or subsidiaries. If the Report involves the entire corporate body/Supervisory Board of Savino Del Bene Spa and/or a Subsidiary Company, the investigation will be handled by the Chairmen of the other two corporate bodies/Supervisory Board of Savino Del Bene Spa and/or the Subsidiary Companies.

In the aforementioned hypotheses, the outcomes of the in-depth investigations are the subject of a note closing the Report jointly signed by the Chairmen who jointly handled the Report.

At the conclusion of each investigative activity, the outcomes of the investigations are summarized in a report or, for Reports "relating to significant facts" and/or with complex analyses, in an investigative note, consisting of:

- a judgment of reasonable grounds/no grounds on the reported facts;
- any indications regarding the necessary corrective actions to be taken on the areas and business processes examined. These disclosures will be forwarded to the relevant "management" (e.g., Corporate Management, General Manager, Legal Department, Human Resources etc.), which will devise a corrective action plan for the removal of the critical issues detected and ensure their implementation within the defined timeframe, notifying the Manager. The exclusive prerogatives and competencies of the Human Resources Function regarding the exercise of disciplinary action remain unaffected in the event of any failure to comply with rules and/or procedures. In fact, the Manager is not responsible for any assessment regarding individual responsibilities and any subsequent measures or proceedings.

In addition, if the outcome of the investigation reveals possible cases of criminal relevance or civil liability, the Reporting Manager may order that the findings be communicated to the Legal Function, for the relevant assessments.

### **6.9 Feedback to the Whistleblower**

The Manager shall provide feedback to the Whistleblower on the report within 3 months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months from the expiration of the 7-day period from the submission of the report by notifying the Whistleblower:

- a) the filing of the report, giving reasons for the filing;
- b) the determination of the merits of the report and its transmission to the relevant internal bodies.

If the assessment activity requires a longer period of time, the Manager will inform the Whistleblower of the activity carried out so far and the activity to be carried out. It will also notify the whistleblower of the subsequent final outcome of the investigation of the report (dismissal or determination of the report with transmission to the competent bodies).

## **7. GUARANTEES AND SAFEGUARDS**

### **7.1 Protection of the Whistleblower and Assimilated subjects**

There are three substantive aspects to the protection of the Whistleblower with reference to reports made in compliance with the discipline:

- a) the obligation of confidentiality of his/her identity;
- b) the prohibition of retaliatory acts against him/her;
- c) the limitation of his/her responsibility for the detection or dissemination of certain types of protected information.

These protections also extend to the following individuals:

- facilitators;
- persons working in the same work environment as the whistleblower, complainant or person making a public disclosure or who are related to them by a stable emotional or kinship relationship within the fourth degree;

- co-workers of the whistleblower, complainant, or person making a public disclosure who work in the same work environment as that person and who have a usual and current relationship with said person;
- entities owned exclusively or in majority third-party ownership by the whistleblower, complainant or person making a public disclosure.

### **7.2 Confidentiality of the identity of the Whistleblower and Assimilated subjects**

The obligation to ensure the confidentiality of the identity of the Whistleblower, the Persons involved and/or mentioned in the Report, as well as the identity and assistance provided by the Facilitators, is incumbent on the individuals responsible for receiving and handling the Reports, ANAC and the administrative authorities (Civil Service Department, Labor Inspectorate) to which ANAC transmits, for competence, the external Reports received as well as the content of the Report and related documentation.

Confidentiality is guaranteed regardless of the mode chosen by the Whistleblower for reporting (written, oral, face-to-face meeting).

Confidentiality is also guaranteed to whistleblowers prior to the commencement or subsequent to the termination of employment, or during the probationary period, if said information was acquired in the employment context or in the selection or pre-contractual stage.

Without prejudice to legal obligations, the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the same, to persons other than those competent to receive or follow up the Reports, expressly authorized to process such data pursuant to Articles. 29 and 32, par. 4, of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) and Article 2 -*quaterdecies* of Legislative Decree No. 196 of 30 June 2003 (Code on the Protection of Personal Data).

In particular, the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may be disclosed only with the express consent of the same:

- as part of disciplinary proceedings, if the charge is based, in whole or in part, on the Reporting and knowledge of the identity of the Whistleblower is essential for the defense of the accused;
- within the framework of the proceedings instituted as a result of internal or external Reports, if the disclosure of the identity of the Whistleblower or any other information from which such identity may be inferred, directly or indirectly, is also indispensable for the defense of the Person involved.

To this end, in such cases prior written notice shall be given, to the Whistleblower of the reasons for the disclosure of confidential data.

Violation of the duty of confidentiality, subject to the exceptions mentioned above, may result in the imposition of administrative fines by ANAC against the person concerned, as well as the adoption of disciplinary measures by the Human Resources Function, in line with the provisions set forth in Organizational Model 231 ("Disciplinary System").

### **7.3 Protective measures against retaliatory acts**

Retaliatory acts are prohibited against the Whistleblower, understood as any conduct, act or omission, even if only attempted or threatened, put in place by reason of the internal or external Reporting/Public Disclosure/Complaint, which causes or may cause the Whistleblower, directly or indirectly, unfair harm.

Protection is also afforded to the anonymous Whistleblower who believes he/she has suffered retaliation and has subsequently been identified.

The protection measures apply within the limits and under the conditions set forth in Chapter III of Legislative Decree No. 24/2023 and are also extended to:

- the categories of Whistleblowers that do not fall within the objective and/or subjective scope provided for by Legislative Decree No. 24/2023;
- Facilitators;

- persons in the same work environment as the Whistleblower, the person who has made a complaint to the judicial or accounting authority, or the person who has made a public disclosure who are related to him/her by a stable emotional or kinship relationship within the fourth degree;
- co-workers of the Whistleblower or the person who has filed a complaint with the judicial or accounting authorities or made a public disclosure who work in the same work environment and have a usual and current relationship with him/her;
- the entities owned by the Whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or the entities for which the same persons work as well as entities that operate in the same work environment as the aforementioned persons.

Some examples of retaliatory acts, within the meaning of the Whistleblowing Decree, are:

- a) dismissal, suspension or equivalent measures;
- b) grade demotion or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) the suspension of training or any restriction of access to training;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanction, including fines;
- g) coercion, intimidation, harassment, ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) the failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- j) the non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to a person's reputation, particularly on social media, or economic and financial harm, including loss of economic opportunities and loss of income;

- l) inclusion on improper lists on the basis of a formal or informal sectorial 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 provision of goods or services;
- n) the request for submission to psychiatric or medical examinations.

Those who believe they have been retaliated against by reason of the Report may notify ANAC (National Anticorruption Authority). Any retaliatory acts taken by reason of the Report shall be null and void, and persons who have been dismissed because of the Report shall have the right to be reinstated in their jobs in implementation of the discipline applicable to the employee.

**Protective measures are denied in the following cases:**

- a) if the criminal liability of the whistleblower for the offenses of defamation or slander is established, including by a judgment of first instance, or if such offenses are committed by reporting to the judicial or accounting authorities;
  - b) in case of civil liability for the same title due to willful misconduct or gross negligence.
- In either case, a disciplinary sanction will be imposed on the complainant or whistleblower.

**7.4 Limitations of liability for the Whistleblower**

The Whistleblower is also protected from disclosure and dissemination of certain categories of information such as:

- the disclosure and use of official secrets (Article 326 of the Criminal Code);
- the disclosure of professional secrecy (Article 622 of the Criminal Code);
- the disclosure of scientific and industrial secrets (Article 623 of the Criminal Code);
- the violation of the duty of loyalty and faithfulness (Article 2105 of the Civil Code);
- the violation of the provisions on copyright protection;
- the violation of provisions on the protection of personal data;
- the disclosure or dissemination of information about violations that offends the reputation of the person involved;

**The limitation operates only if the reasons behind the disclosure or dissemination are not based on mere inferences, gossip, vindictive, opportunistic or scandalous purposes.** However, liability is not excluded for conduct that is unrelated to the report, is not strictly necessary to disclose the violation, or constitutes unlawful acquisition of information or access to documents.

## **8. PERSONAL DATA PROCESSING AND RECORD KEEPING**

All processing of personal data, including in the context of the application, is carried out in compliance with the obligations of confidentiality set forth in Article 12 of Legislative Decree No. 24/2023 and in accordance with the legislation on the protection of personal data set forth in Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), Legislative Decree No. 196 of 30 June 2003 and Legislative Decree No. 51 of 18 May 2018. Personal data protection is ensured in addition to the Whistleblower (for non-anonymous reports), the Facilitator as well as the Person involved or mentioned in the report. Information on the processing of personal data is provided to possible data subjects through publication on the dedicated application. In compliance with Article 13, paragraph 6, of Legislative Decree No. 24/2023, a Privacy Impact Assessment (PIA), prepared in accordance with Article 35 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), is carried out in order to define the technical and organizational measures necessary to reduce the risk to the rights of data subjects, including the security measures necessary to prevent unauthorized or unlawful processing.

In order to ensure the management and traceability of Reports and consequent activities, the Manager takes care of the preparation and updating of all information regarding Reports and ensures, using the application, the preservation of all related supporting documentation for the time strictly necessary for their definition, and in any case for no more than 5 years, starting from the date of communication of the final outcome of the Report to the Supervisory Board. Personal data that are manifestly not useful for processing a specific report are not collected or, if collected, accidentally, are deleted without delay.

## **9. PENALTY SYSTEM**

Under the Decree, where there are various profiles of liability, the ANAC is competent to impose administrative fines on the person responsible, which can range from €10.000 to €50.000. The penalty varies from €500 to €2.500 when established, even by a first-degree judgment, that the Whistleblower is liable for libel or slander in cases of willful misconduct or gross negligence, unless the same has already been convicted, even at first instance, for the crimes of libel or slander or otherwise for the same crimes committed with the report to the judicial authority.

## **10. 231 MODEL AND WHISTLEBLOWING**

The Company Savino Del Bene Spa and its Subsidiaries shall update the Model pursuant to Legislative Decree. 231/2001 by both supplementing the current "Disciplinary System" protocol and providing for the internal reporting channels adopted under the new whistleblowing regulations.

## **11. TRAINING AND INFORMATION**

Savino Del Bene and the Subsidiaries that fall within the scope of application of the rule have delegated the management of the reporting channel to individuals adequately trained to manage the channel.

Reporting Managers also make clear information available to the Whistleblower about the channel, procedures and prerequisites for making internal reports as well as the channel, procedures and prerequisites for making external reports. The aforementioned information shall be displayed and made easily visible in workplaces, as well as accessible to persons who, although not frequenting workplaces, have a legal relationship in the forms specified in Article 3, paragraphs 3 or 4. Savino Del Bene Spa and its subsidiaries also publish the information in a dedicated section of their respective websites.

Savino Del Bene and/or its subsidiaries shall, in the manner they deem appropriate, ensure adequate training for internal Personnel so as to transmit to them an appropriate awareness of the purposes and protections recognized by the Decree as well as a culture of integrity and responsibility within the company.

## **12. EXTERNAL REPORTING**

ANAC has established an appropriate reporting channel to ensure, similarly with what is provided for the internal channel, the confidentiality of the identity of the whistleblower and those involved in the report, the content of the report and related documentation.

The procedures for submitting and handling external reports are regulated in the ANAC Guidelines and the appropriate Regulations.

### **12.1 Conditions for external reporting**

The Whistleblower may make an External Report if one of the following conditions is met:

- a) there is no provision within its work context for mandatory activation of the internal reporting channel, or this channel, even if mandatory, is not active or, even if activated, does not comply with the regulations (Article 4 of the Whistleblowing Decree);
- b) has already made an Internal Reporting and it has not been followed up;
- c) has reasonable grounds to believe that if it made an internal Report, it would not be effectively followed up or would result in retaliatory conduct;
- d) has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest;

## **13. PUBLIC DISCLOSURE**

The Whistleblower can also make a public disclosure benefiting from the protection. Disclosure can be done not only through the press but also through "social media."

### **13.1 Conditions for public disclosure**

Pursuant to Article 15(1) of Legislative Decree No. 24/2023, the Whistleblower may make a public disclosure if one of the following conditions is met:

- a) has already made a Report either internally or externally, or has directly made an External Report and no response has been given within the prescribed time frame regarding the measures planned or taken to follow up on the Reports;

- b) has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest;
- c) has well-founded reason to believe that the External Report may carry the risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the recipient of the Report may be colluding with or involved in the violator;

#### 14. GLOSSARY

For the purposes of this Procedure:

- **Information on violations:** information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organization with which the reporting person or the person making the complaint to the judicial or accounting authority has a legal relationship as well as elements concerning conduct, including omission, aimed at concealing such violations. It also includes information on violations acquired in the scope:
  - of a legal relationship that has not yet begun, if the information about violations was acquired during the selection process or at other pre-contractual stages;
  - during the probationary period;
  - subsequent to the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship;
- **Report:** the communication, written or oral, of information about violations referable to Savino Del Bene Spa Personnel and/or Third Parties;
- **Internal reporting:** the communication, written or oral, of Violation Information made by the Whistleblower through the internal channel;
- **External reporting:** the communication, written or oral, of Information about violations made by the Whistleblower through the external reporting channel activated by the

National Anticorruption Authority (ANAC). Pursuant to Article 6, Paragraph 1 of Legislative Decree No. 24/2023;

- **Anonymous reporting:** Report in which the particulars of the Whistleblower are not made explicit nor are they uniquely identifiable;
- **Substantiated reporting:** Report in which the information/assertions are characterized by a sufficient degree of detail, at least in the abstract, to bring to light circumstances and facts that are precise and concordant and related to specific contexts, as well as to make it possible to identify elements that are useful for the purposes of verifying the merits of the Report itself (e.g., elements that make it possible to identify the person who put in place the reported facts, the context, place and time period of the reported circumstances, value, causes and purpose of the conduct, anomalies related to the internal control system, supporting documentation, etc.). Within Substantiated Reports, information/assertions are distinguished:
  - i) **“verifiable”**, if on the basis of the contents of the Report it is possible in practice to carry out verifications in the company's sphere on the merits, within the limits of the activities and with the analytical tools available to Audit;
  - ii) **“unverifiable”**, where on the basis of the available analytical tools, it is not possible to carry out verifications on the merits of the Report. Checks on circumstances and evaluations that can be traced to intentional and/or subjective elements suffer from the inherent limitations of Audit activities and the tools available to them;
- **Reporting on relevant facts:**
  - i) Reporting that concerns Top Management and members of the corporate bodies and the Supervisory Board of Savino Del Bene Spa and/or Subsidiaries falling within the scope of application of the rule;

- ii) Reporting for which, even from preliminary analysis, serious violations of the 231 Organizational Model can be configured, such as to expose the company to the risk of criminal-administrative liability under Legislative Decree No. 231/2021;
- iii) Reporting on corporate operational anomalies and/or malfeasance and/or fraud and/or abuse for which, at the outcome of preliminary verifications, a significant qualitative impact on the financial statements (in terms of accounting issues, statutory audit, and internal controls on financial reporting) can be estimated for Savino Del Bene Spa and/or Subsidiaries. Impact is "significant" qualitatively if operational anomalies and/or fraud and/or abuse are capable of influencing the economic and investment decisions of potential recipients of financial reporting;
- **Public disclosure:** making information about violations publicly available through print or electronic media or otherwise through means of dissemination that can reach a large number of people;
- **Whistleblower:** the individual who makes a Report through the internal or external reporting channel or who makes public disclosure of information about violations acquired within his/her work context;
- **Facilitator:** the natural person who assists the Whistleblower in the reporting process and who operates in the same work environment and whose assistance must be kept confidential. For example, the facilitator could be a colleague in the whistleblower's office or another office who confidentially assists the whistleblower in the reporting process;
- **Work context:** the work or professional activities, present or past, carried out by the Personnel of Savino Del Bene Spa and/or the Subsidiaries or by a Third Party within the scope of the legal relationships established by them with Savino Del Bene Spa and/or the Subsidiaries, through which, regardless of the nature of such activities, a person acquires information about violations and within the scope of which he/she could risk retaliation in

the event of a public report or disclosure or a complaint to the judicial or accounting authorities;

- **Person involved:** the natural or legal person mentioned in the Report made through the internal or external channel, complaint, Public Disclosure, as the person to whom the violation is attributed or otherwise referable;
- **Retaliation:** the omissive or commissive behavior, even if only attempted or threatened, engaged in by reason of the report, complaint to the judicial or accounting authority, or public disclosure and which causes or may cause the whistleblower or the person who made the report, directly or indirectly, unjust damage;
- **Follow-up:** the action taken by the Person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- **Acknowledgment:** communication to the whistleblower of information regarding the follow-up that is given or intended to be given to the report;
- **Reporting manager:** The person who is entrusted with the management of the internal reporting channel. In this specific case, the Supervisory Board, or its Chairman in the case of a Collegial body, of Savino Del Bene Spa and/or the Subsidiaries falling within the scope of application of the rule;
- **Direct discrimination:** any distinction, exclusion, or preference based on race, color, sex, sexual orientation, religion, political opinion, national descent, or social origin that has the effect of denying or altering equality of opportunity or treatment in employment or occupation;

- **Indirect discrimination:** any other distinction, exclusion or preference that has the effect of denying or altering equality of opportunity or treatment in employment or occupation. (See art. 1 par. 1, ILO Convention No. 111);
  
- **Human rights:** rights with the following characteristics:
  - a) **Universality**, that is, they are based on the premise that every human being deserves to be respected and treated with dignity;
  - b) **Inalienability**, they cannot therefore be transferred or assigned but may, in certain cases expressly provided for by law, be subject to limitations;
  - c) **Interdependence**, so the implementation of one enables the enhancement of others, or conversely, the violation of any one right impairs the enjoyment of others as well;
  - d) **Indivisibility**, they cannot be considered in isolation from others;
  - e) **Indiscrimination**, so they must be guaranteed to all without distinction of any kind.

The Human Rights recognized as fundamental by Society are:

- work schedule;
  - fair wages;
  - the minimum age for entering the workforce;
  - the conditions of the workplace;
  - accessibility to people with disabilities;
  - maternity protection;
  - the prohibition of harassment, forced/compulsory/bonded labor of both people working for the Group and those working for Suppliers;
  - rights concerning the health and safety (the goal is to minimize occupational injuries and illnesses) of people working in the Group;
  - rights agreed upon with trade unions and included in National Labor Agreements.
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- **Organizational Model 231:** the organization, management and control model adopted by Savino Del Bene Spa and its Subsidiaries pursuant to Legislative Decree No. 231/2001;

- **Supervisory Body:** the Body of Savino Del Bene Spa and/or its Subsidiaries appointed pursuant to Article 6, point 1(b) of Legislative Decree No. 231/2001, endowed with autonomous powers of initiative and control, which is responsible for supervising the operation of and compliance with the 231 Organizational Model and for ensuring that it is updated;
- **Subsidiary:** the Companies controlled by the Parent Company Savino Del Bene Spa pursuant to Article 2359 of the Italian Civil Code that fall within the scope of application of the rule, thus the Companies Albatrans S.p.A, General Noli S.p.A, Arimar International S.p.A, Aprile S.p.A, CDC S.p.A, Savino Del Bene IT S.r.l.
- **Savino Del Bene Spa and/or Subsidiary Companies staff:** those who are linked to Savino Del Bene Spa or its Subsidiary Companies by a relationship of employment or occasional service as well as Top Management and members of the corporate bodies and of the Supervisory Board of Savino Del Bene Spa and its Subsidiary Companies (even if they perform these functions on a mere de facto basis);
- **Third parties:** natural or legal persons, other than Savino Del Bene Spa Personnel and/or Subsidiaries, who have, for various reasons, employment, collaboration or business relationships with Savino Del Bene Spa and/or Subsidiaries, including - but not limited to - suppliers (also under contract/subcontract), self-employed workers or holders of collaborative relationships, freelancers, volunteers and trainees (paid or unpaid), or anyone who is a legitimate bearer of interest in the business activities of Savino Del Bene Spa and its Subsidiaries falling within the scope of application of the rule.