

## Procedure for Handling Internal Reports and Information on External Reports (so-called Whistleblowing)

REVISION	DATE	ACTIVITY	APPROVED BY
00	02/09/2024	First issue	Legal Representative
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### A) Purpose and Scope

This procedure applies to Simonelli Group Spa, Via Emilio Betti 1, 62020, VAT No.: 01951160439, Belforte del Chienti (MC) (hereinafter "Company") and aims to regulate the reporting system in compliance with the obligations set out in Legislative Decree of 10 March 2023, No. 24 (hereinafter "Decree"), concerning the protection of individuals who report breaches of national or EU laws that harm the public interest or the integrity of public administration or private entities, which they have become aware of in a public or private work context.

### B) Subjective Scope

This Procedure applies to all individuals who, having become aware of unlawful behaviours, acts or omissions indicated in paragraph C) within the work context, intend to report them through the internal reporting channel implemented by the Company. Therefore, the recipients of this Procedure are:

- Employees of the Company, including those whose employment relationship is governed by Legislative Decree of 15 June 2015, No. 81, or Article 54-bis of Decree-Law of 24 April 2017, No. 50, converted, with amendments, by Law of 21 June 2017, No. 96;
- Self-employed workers, including those referred to in Chapter I of Law of 22 May 2017, No. 81;
- Holders of a collaboration relationship referred to in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who carry out their work at the Company;
- Workers or collaborators who provide goods or services or carry out works for third parties at the Company;
- Freelancers and consultants who work at the Company;
- Volunteers and interns, paid or unpaid, who work at the Company;
- Shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised de facto, at the Company;
- Within the limits of their knowledge of violations in the work context with the Company, also employees of public administrations; independent administrative authorities of guarantee, supervision or regulation; employees of public economic entities, private law entities subject to public control pursuant to Article 2359 of the Civil Code; in-house companies; public law bodies or public service concessionaires.

The Procedure also applies in the following cases: a) When the legal relationship referred to above has not yet begun, if information on violations was obtained during the selection process or other pre-

contractual phases; b) During the probationary period; c) After the termination of the legal relationship if information on violations was obtained during the relationship itself.

## C) Objective Scope

Reportable violations must concern behaviours, acts or omissions that harm the public interest or the integrity of public administration or the Company, which the whistleblower became aware of in the work context with the Company, and which consist of:

- Breaches falling within the scope of EU or national acts or national acts implementing EU acts listed in the Annex to Directive (EU) 2019/1937, as referred to in the Decree, relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and network and information systems security;
- Acts or omissions harming the financial interests of the Union under Article 325 of the Treaty on the Functioning of the European Union specified in relevant EU secondary law;
- Acts or omissions concerning the internal market under Article 26(2) of the Treaty on the Functioning of the European Union, including breaches of EU competition and State aid rules, as well as breaches related to the internal market connected to acts violating corporate tax rules or mechanisms aimed at obtaining a tax advantage that defeats the purpose of applicable corporate tax law;
- Acts or behaviours that defeat the purpose of provisions under EU acts in the sectors mentioned above.

## D) Excluded and Prohibited Reports

This procedure and the protections provided by the Decree do not apply to:

- Disputes, claims or requests related to a personal interest of the whistleblower concerning their individual employment relationships or relationships with hierarchical superiors;
- Reports of violations already mandatorily regulated by EU or national acts as referred to in the Decree or national acts implementing EU acts listed in Part II of the Annex to Directive (EU) 2019/1937;
- Reports of violations concerning national security, as well as procurement related to defence or national security aspects, unless such aspects fall within relevant EU secondary law;
- Reports concerning unlawful conduct other than those indicated in paragraph C).

Reports that are:

- Pretextual, defamatory or slanderous;
- Discriminatory, based solely on sexual, religious, political orientation or racial or ethnic origin of the reported person;
- Made in bad faith, solely to abuse or exploit this Procedure, the whistleblowing system and/or to harm the reported person or the Company; are strictly prohibited.

## E) Internal Reporting Channel

In compliance with the Decree, the Company has activated an internal reporting channel:

Simonelli Group SpA.

- **Written channel:** by registered mail addressed to the Whistleblowing Office at the Company's headquarters (Via Emilio Betti 1, CAP 62020, Belforte del Chienti (MC)), following the double-envelope procedure described in the original text.
- **Oral channel:** via the dedicated phone line +09 3440626833, managed by the Whistleblowing Office, including voicemail, SMS or WhatsApp message. The same number can be used to request a confidential meeting.

Reports must be made in good faith, avoiding offensive language, and include:

- Name, surname, position and role of the responsible person, if known;
- Time and place of the incident and any other relevant details;
- Witnesses present;
- Supporting documentation;
- Any private interests linked to the report;
- Contact details of the whistleblower.

Anonymous reports may be considered only if adequately detailed and documented.

## F) Management of the Channel – Whistleblowing Office

The Company has designated a dedicated office as the recipient of reports, composed of specifically trained personnel ("Whistleblowing Office"). The members of the Whistleblowing Office will be disclosed as indicated in paragraph S. If a member of the Whistleblowing Office is involved in the report, the whistleblower may choose to address the report only to the other members of the Office, without prejudice to paragraph R. Any report submitted to a person other than the Whistleblowing Office and/or one of its members must be forwarded without delay to the Office, notifying the whistleblower at the same time.

## G) Duties of the Whistleblowing Office

Upon receipt of the report, the Whistleblowing Office:

- Issues an acknowledgment of receipt within seven days of receiving the report;
- Conducts a preliminary analysis of the contents, possibly with the support of specialised external consultants, to assess relevance and admissibility under applicable law and this Procedure;
- Maintains communication with the whistleblower and, if necessary, requests clarifications and additions;
- Archives the report if deemed inadmissible under the Decree and this Procedure, particularly in cases of: i. Lack of legal prerequisites for investigation; ii. Missing essential elements (e.g., description of facts, time and place, responsible party); iii. Manifestly unfounded report due to lack of factual elements; iv. Generic content preventing understanding of facts; v. Report concerning personal claims unrelated to Company interests. In such cases, the Whistleblowing Office will provide written reasons for archiving.
- If not archived, the Office will manage the report and carry out investigations to verify its validity, requesting further information from the whistleblower or other indicated persons, or obtaining documents from other Company offices, in full compliance with confidentiality obligations;

- Provides feedback within three months from acknowledgment of receipt or, if absent, within three months from the seven-day deadline after submission.

At the end of the investigation, the Whistleblowing Office may: a) Consider the report unfounded and archive it, drafting a reasoned report communicated to the whistleblower; b) Consider the report founded and forward findings to the relevant corporate bodies (Board of Directors and/or control bodies) or external authorities, depending on the identified illegality. Documentation will not include any reference to the whistleblower's identity.

Decisions on disciplinary or other measures remain with the competent corporate bodies. If disciplinary proceedings are initiated against the responsible person, the whistleblower's identity will not be disclosed unless indispensable for the defence of the accused, and only with the whistleblower's explicit consent after written notice.

## **H) Retention of Reports**

The Whistleblowing Office is responsible for storing reports and related documentation in paper and/or digital format for the time necessary to process the report and, in any case, no longer than five years from the date of communication of the final outcome, in compliance with confidentiality obligations.

## **I) Confidentiality**

Members of the Whistleblowing Office must maintain strict confidentiality and not disclose any information obtained during their duties, except as strictly necessary. The whistleblower's identity and any information that could reveal it cannot be disclosed without explicit consent, except to authorised members of the Whistleblowing Office. In criminal proceedings, the whistleblower's identity is protected under Article 329 of the Code of Criminal Procedure. In proceedings before the Court of Auditors, identity cannot be revealed until the end of the investigative phase. In disciplinary proceedings, the rules in paragraph G apply. The Company also protects the confidentiality of persons involved and mentioned in the report until the conclusion of proceedings.

## **L) Protection Measures – Prohibition of Retaliation**

The whistleblower must not suffer any retaliation, defined as any act or omission, even attempted or threatened, carried out because of the report, causing or potentially causing unjust harm. Examples include dismissal, disciplinary measures, changes in duties or workplace, salary reduction, harassment, discrimination, early termination of contracts, licence revocation, or forced medical checks. In judicial or administrative proceedings concerning retaliation, it is presumed that such acts were due to the report, unless proven otherwise by the accused party. The whistleblower may report retaliation to ANAC for possible sanctions. ANAC informs the National Labour Inspectorate. Acts violating the prohibition of retaliation are null and void. A whistleblower dismissed due to reporting has the right to reinstatement under applicable labour laws.

## **M) Protection Measures – Support**

ANAC maintains a list of Third Sector entities providing free support to whistleblowers, including information, assistance, and advice on reporting procedures, protection against retaliation, rights of involved persons, and access to legal aid.

## **N) Limitations of Liability**

Under Article 20 of the Decree, whistleblowers are exempt from criminal, civil, and administrative liability for revealing or disseminating information covered by confidentiality obligations, provided disclosure was necessary to reveal a violation and complied with Article 16 of the Decree. Liability is not excluded for acts unrelated to reporting or not strictly necessary to reveal the violation.

## O) Other Protected Persons

Protection measures also apply to:

- Facilitators assisting the whistleblower;
- Persons in the same work context with close personal or family ties;
- Colleagues with regular working relationships;
- Entities owned by or employing the whistleblower or operating in the same context.

## P) Conditions for Protection

Protection applies if:

- At the time of reporting, the whistleblower had reasonable grounds to believe the information was true and within the scope of the Decree;
- The report was made in compliance with the Decree. Protection does not apply to anonymous reports unless the whistleblower is later identified and suffers retaliation.

## Q) Personal Data Processing

The Company, as Data Controller, informs that personal data (including sensitive data) of whistleblowers and other involved persons will be processed in compliance with GDPR and national laws, limited to what is strictly necessary for managing reports. Data will be retained for up to five years and processed only by authorised personnel under strict confidentiality.

## R) External Reporting

The whistleblower may report externally via ANAC's official channel only if:

- The internal channel is inactive;
- The internal report was not followed up;
- There is a risk of retaliation or lack of follow-up;
- The violation poses imminent or obvious danger to public interest.

## S) Publication of the Procedure

The Company will communicate this Procedure to staff and visitors via notice boards, email circulars, and a dedicated section on the Company website.

## Attachments

1. Whistleblowing Information Notice;
2. Information Notice for Reported Person.