

WHISTLEBLOWING REGULATIONS

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1 PURPOSE

V-Advices S.r.l. (hereinafter also "**V-Advices**") has adopted an internal communication channel for reporting actual or suspected violations without fear of retaliation and with the utmost respect for the protections provided to the Whistleblower.

This Procedure defines the operating methods adopted by **V-Advices** with the aim of:

- Promoting a corporate culture is based on transparency, accountability, and integrity;
- Establish and make known the internal reporting channel;
- Define responsibilities for the whistleblowing management process and the functioning of the Internal Whistleblowing Committee (CIW);
- Illustrate the protections provided for the whistleblower or protection system by the regulations;
- Illustrate the sanctioning system the legislation provides against **V-Advices** and the Whistleblower.
- For anything not expressly regulated in this Procedure, reference is made to Legislative Decree 24/23 and the A.N.A.C. Guidelines.

This document aims to remove factors that may hinder or discourage the use of the institution, such as doubts and uncertainties about the Procedure to be followed and fears of retaliation or discrimination.

From this perspective, the objective pursued by this procedure is to provide the *whistleblower* with clear operational indications about the subject, contents, recipients, methods of transmission of reports, and the forms of protection offered to him in our legal system.

2 LEGISLATION

EU Directive 1937/2019

E.U. Regulation 679/2016 or G.D.P.R.

Legislative Decree No. 24/2023: implemented European Directive No. 1937/2019 on whistleblowing in Italy, repealing the provisions on the subject provided for by Law No. 179/2017 for the public sector and by Legislative Decree no. 231/2001 for the private sector

Legislative Decree 231/01 of 2001 governing the administrative liability of legal persons

Outline Guidelines on the protection of persons who report breaches of E.U. law and safety of persons who report violations of national regulatory provisions procedures for the submission and management of external reports – A.N.A.C. (National Anti-Corruption Authority)

3 SCOPE

This Procedure defines the rules for reporting and managing whistleblowing communications.

4 DEFINITIONS

4.1 WHISTLEBLOWER OR WHISTLEBLOWER

It is the natural person who makes a report on illegal, fraudulent, or unethical violations within an organization, whether public or private. This person can be an employee, contractor, consultant, or other person within the organization.

4.2 VIOLATIONS

Identifies behaviors, acts, or omissions that harm the public interest or the integrity of the public administration or private entity

4.3 SIGNALLING

Identifies the communication by the Whistleblower concerning information on one or more violations

4.4 INTERNAL REPORTING

Identifies the communication, written or oral, of information on violations submitted through the internal reporting channel adopted by **V-Advices**

4.5 EXTERNAL SIGNALING

It is the written or oral communication of information on violations presented through the external reporting channel managed by A.N.A.C.

4.6 Public Disclosure

Identifies making violations public through print or electronic means to reach a large number of people (including the use of social networks)

4.7 COMPLAINT BY THE COURT

Identifies the possibility of contacting the competent national judicial and accounting authorities to report illegal conduct of which one has become aware in the public or private work context

4.8 INTERNAL WHISTLEBLOWING COMMITTEE

This is the internal Office comprised of several figures within **V-Advices** who are in charge of receiving and managing the Report, including preliminary activities.

4.9 FACILITATOR

It is the natural person who assists the Whistleblower in the reporting process, operating within the same work context, and whose assistance must be kept confidential

5 RESPONSIBILITY

5.1 INTERNAL WHISTLEBLOWING COMMITTEE

It is responsible for:

- Receipt of the Report and sending notification to the Whistleblower
- Taking charge, analysis and investigation
- Closing the Report and responding to the Whistleblower
- Reporting to the Board of Directors

5.2 SIGNALING

He/she is anonymously or non-anonymously responsible for the Report and communicates all possible data and evidence relating to it.

6 EXECUTION METHODS

6.1 WHO CAN REPORT: THE WHISTLEBLOWER

6.1.1 INTERNAL STAKEHOLDERS

- All employees, regardless of their contractual status and function
- Workers with leasing contracts
- Persons with administrative, managerial, control, supervisory, or representative functions, including de facto

6.1.2 EXTERNAL STAKEHOLDERS

- Self-employed workers and collaborators who provide goods or services or who carry out works in favor of **V-Advices**
- Volunteers and trainees, paid and unpaid, who work in the work context of **V-Advices**
- Freelancers and consultants who work for **V-Advices**
- The Report can be made by a person who is in the selection or pre-contractual phase, during the probationary period and after the termination of the relationship
- The Procedure refers to cases in which the Whistleblower discloses his/her identity; the objective is to ensure that these subjects have the protections provided for by the law, guaranteeing the confidentiality of the personal data provided

6.1.3 OTHER SUBJECTS

The rule also provides for the protection of other parties other than the Whistleblower, such as:

- Facilitators
- People from the same work context with a family relationship up to the fourth degree and a stable emotional bond
- Work colleagues with a habitual and current relationship (e.g., friendship) in the same work context
- Entities owned by the reporter or for which the whistleblower works or that operate in the same work context (the rationale in this case is to protect, for example, these entities against retaliation of a commercial nature)

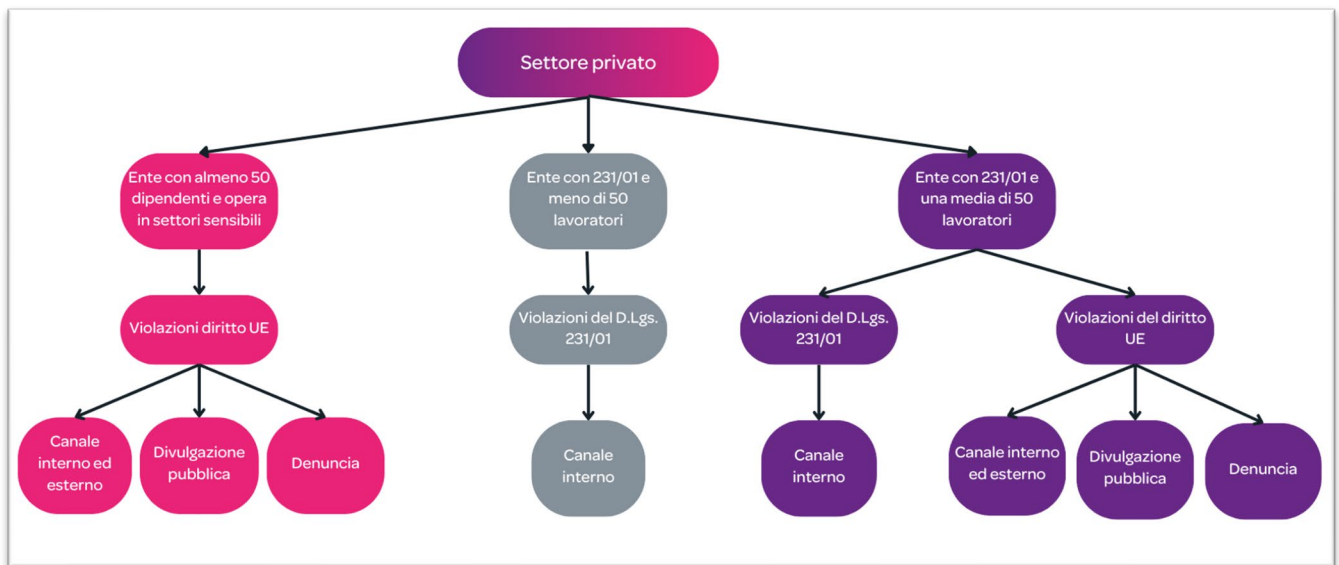
6.1.4 ANONYMOUS REPORTS

Anonymous reports are considered "ordinary" reports, even if conveyed through an internal channel. The protections apply to the anonymous Whistleblower, subsequently identified, who has reported to A.N.A.C. that he has suffered retaliation.

In the case of anonymous reporting, the content is decisive for its admissibility or "taking charge"; therefore, only detailed reports accompanied by evidence will be duly considered.

6.2 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

The Decree differentiates the subject of the Report about the characteristics of the legal entities involved; the following table summarizes what can be reported and through which channels:



Source: A.N.A.C. Guidelines Outline

In general, the Report may concern all conduct relevant under Legislative Decree 231/01 or that involves alleged or ascertained violations of the **Standard Business Conduct**¹, to which are added the offenses of origin and relevance of the European Union and which, therefore, harm the financial interests of the same.

By way of example and not exhaustively, the Report may concern:

- Active and passive corruption
- Conduct aimed at hindering the control activities of the Supervisory Authorities (e.g., failure to provide documentation, presentation of false or misleading information)
- Promise or giving of money, goods or services, or other benefit intended to bribe suppliers or customers
- Tax, accounting, and financial misconduct
- Tax fraud
- Human rights violations (e.g., gender inequality, homophobia, etc.)
- Environmental offences and offences relating to the health and safety of workers
- Unlawful use of personal data or blatant violations of privacy policy
- Competition and State aid infringements

¹ SBC001, by Legislative Decree 231/01

- Violations of Standard **Business Conduct**²

Before resorting to the Committee, the Whistleblower can always discuss it with his or her direct superior, who, if the conditions are met, will be required to send it to the Internal Committee.

The Human Resources Department remains available to listen and take charge of human resources issues.

Reports must be adequately substantiated and based on precise and consistent evidence.

Reports should preferably include the following elements:

- A full description of the facts being reported
- if known, the circumstances of time and place in which the violations were committed or for which there is a presumption that they were committed
- the personal details or elements (qualification, Office, activity carried out) of the reported person to allow identification
- indications of any witnesses or subjects who can report on the facts subject to reporting
- any attachments or documents that can confirm the validity of the facts reported
- any other information that can provide helpful feedback on the existence of the facts

Alleged retaliation, which is also potentially reported, must be communicated exclusively to A.N.A.C.

Reports are admissible communications of retaliation that the Whistleblower believes he or she has suffered as a result of a report.

Such violations may consist of:

- Criminal, civil, administrative, or accounting offenses;
- relevant unlawful conduct under Legislative Decree no. 231/2001 or violations of the organizational and management models provided for therein;
- other offenses, acts, omissions, or behaviors specifically indicated in art. 2, paragraph 1, letter a), nos. 3, 4, 5, and 6, of Legislative Decree no. 24/2023;
- Irregularities are no longer included among the violations of national law but can constitute "concrete elements" (symptomatic indices) referred to in Article 2, paragraph 1, letter b) of Legislative Decree no. 24/2023, such as to make the Whistleblower believe that one of the violations provided for by the Decree could be committed.

Information on reports does not include unfounded reports, information already fully in the public domain, and information acquired only on the basis of rumors.

On the other hand, the following are excluded and therefore **inadmissible**:

- reports related to a personal interest of the person of the Whistleblower, which concern exclusively their working relationships with colleagues or hierarchically superior figures;
- reports based on mere suspicions or rumors;
- reports of national security breaches
- disputes, claims, or requests related to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority that relates exclusively to their individual employment or public employment relationships or inherent to their employment or public employment relationships with hierarchically superior figures;

² SBC001, by Legislative Decree 231/01

- reports of violations where already compulsorily regulated by the European Union or national acts indicated in Part II of the Annex to Legislative Decree No. 24/2023 or by national acts that implement the European Union acts indicated in Part II of the Annex to Directive (E.U.) 2019/1937, even if not stated in Part II of the Annex to the same Legislative Decree No. 24/2023;
- to reports of national security breaches, as well as procurement related to defense or national security, unless such aspects fall under the relevant secondary legislation of the European Union.

6.3 REPORTING METHODS AND CHANNELS

6.3.1 INTERNAL CHANNEL

V-Advices has set up its internal reporting channel, privileged through the Teseo Whistleblowing ERM Platform, whose characteristics comply with the requirements of Legislative Decree 24/2023 and whose portal is freely accessible at the following link: [V-Advices \(v-apps.cloud\)](https://v-apps.cloud)

6.3.2 ANAC EXTERNAL CHANNEL

The Whistleblower may make an External Report, using the external channel activated, for this purpose at the A.N.A.C. under Art. 7 of Legislative Decree 24/2023 and the A.N.A.C. 2023 Guidelines, if, at the time of its submission, one of the following conditions referred to in Art. 6 of Legislative Decree 24/2023:

- there is no mandatory activation of the internal reporting channel in the context of the work context, i.e., this, even if compulsory, is not active or, even if activated, does not comply with the provisions of the Decree;
- the reporting person has already made an internal report under Article 4 of the Decree, and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if they made an internal report, it would not be followed up effectively or that the same Report could lead to the risk of retaliation;
- α) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

6.3.3 PUBLIC DISCLOSURE

The Whistleblower may use public disclosure in the press, media, or social media when:

- has already made an internal report and/or to A.N.A.C. without receiving a response;
- is concerned that the Report may lead to the risk of retaliation;
- considers that the violation may constitute an imminent or obvious danger to the public interest.

6.3.4 THE INSTITUTIONAL MAILBOX

The Whistleblower can send an e-mail with the details to whistleblowing@v-advices.com

6.3.5 MAIL

The Whistleblower can send by ordinary mail or by registered mail with an acknowledgment of receipt addressed to the Whistleblowing with the words personal confidential to **V-Advices Srl - Via Alessandro Volta, 7 24027 Nembro Bergamo Italy.**

6.3.6 SHORT HANDS

Delivery of short hands to **V-Advices Srl - Via Alessandro Volta, 7 24027 Nembro Bergamo Italy** or in a sealed envelope addressed to Whistleblowing with the wording confidential personal.

6.3.7 DENUNCIATION

Finally, the Decree also recognizes the right of the Whistleblower to report illegal conduct that can be considered a crime directly to the National Authorities.

6.3.8 THE INTERNAL CHANNEL

V-Advices has set up a special internal reporting channel to which the Whistleblower can appeal. The platform uses the Cloud [solution V-Advices \(v-apps.cloud\)](https://v-apps.cloud), which offers a customized portal. This ensures compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the obligations provided for by privacy legislation (Legislative Decree no. 196/2003–Personal Data Protection Code; E.U. Regulation 2016/679 on the protection of personal data).

The platform allows all internal and external stakeholders to send reports to predetermined internal subjects authorized to manage the Report, ensuring effective and confidential communication.

Access to the platform is from the section on the institutional website of **V-Advices** or at the following link: [V-Advices \(v-apps.cloud\)](https://v-apps.cloud)

Before making the Report, the Whistleblower is asked to read a privacy policy regarding the processing of their personal data.

The Whistleblower can choose whether to make a report by providing personal details or in a totally anonymous form, entering only the subject of the Report and the topic of reference.

At the end of the report entry, the platform assigns a unique identification code that the Whistleblower must keep and transcribe, which will allow him to check the progress of his Report.

Upon reporting, the Whistleblower receives a notification of receipt or notification visible directly on the platform.

For further operational details regarding the platform's use, please refer to the document "Operating instructions for the use of the Whistleblowing Web platform," which is available on the employee portal, the institutional website, and company bulletin boards.

It is always possible for the Whistleblower to request to be heard in person. In this case, the suggestion is to access the platform anyway and send this request in the descriptive fields in order to track the request and maintain its confidentiality.

6.4 REPORTING MANAGEMENT METHODS

6.4.1 WHO RECEIVES THE REPORT – INTERNAL WHISTLEBLOWING COMMITTEE (CIW)

V-Advices has set up an Internal Whistleblowing Committee (from now on the Committee) that is responsible for receiving and managing reports.

The Committee was formally established by resolution of the Board of Directors and is charged with analyzing all the reports received.

The Committee and any delegated functions are appointed as "persons authorized to process" under current legislation on the protection of personal data.

During the transmission of the Report, it is always the right of the Whistleblower to select or exclude one or more functions as the recipient of the Report among those authorized.

6.5 ACTIVITIES OF THE INTERNAL WHISTLEBLOWING COMMITTEE

The Committee, as a preliminary matter, assesses the existence of the essential requirements of the Report to assess its admissibility (preliminary investigation). In particular, the Committee verifies:

- whether or not it falls within the subjective and objective perimeter of the rule (who reported and what reported);
- the presence of factual elements capable of justifying any further investigations or investigations;
- that the Report is precise and circumstantial and, therefore, not generic and not defamatory;
- that any documentation attached to the Report is appropriate and consistent.

After assessing the Report as admissible, the Committee carries out the investigation activity necessary to follow up on it, including through hearings and acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

In the event of violations of Standard **Business Conduct**³, the entire Supervisory Body, bound by confidentiality, is always involved. Any additional parties may be engaged after the information and signing of the confidentiality bond. At the end of the investigation and, in any case, within 3 months from the date of the acknowledgment of receipt (notification), the Committee undertakes to provide feedback to the Whistleblower, except for an extension of the deadlines to 6 months if adequately motivated.

6.6 STORAGE AND STORAGE TIMES

All the documentation relating to the reports received is archived within the platform (computer archiving) and stored in compliance with the regulations in force to protect personal data.

The documentation relating to the Report will be kept for a maximum of 5 years. Personal data that is manifestly useless for processing a specific report are not collected or, if collected accidentally, will be immediately deleted.

6.7 REPORTING

The Committee prepares the Report annually, indicating the Reports received during the reference period.

The Report reports the "status" of each Report (e.g., received, opened, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the rules on the confidentiality of the Whistleblower.

The Report of the reports is sent to the Board of Directors, the Board of Statutory Auditors, and the Supervisory Body.

6.8 PROTECTION AND LIABILITY OF THE WHISTLEBLOWER

6.8.1 PROTECTION OF CONFIDENTIALITY

The identity of the Whistleblower, the reported person, and the other parties involved (e.g., the facilitator) is protected in all contexts following the Report.

In the context of disciplinary proceedings, the identity of the Whistleblower cannot be revealed, even if the challenge to the disciplinary charge is based on separate and additional investigations concerning the Report, even if it is consequent to the same. If the complaint is based, in whole or in part, on the Report and knowledge of the identity of the Whistleblower is

³ SBC001, by Legislative Decree 231/01

essential for the defense of the accused, the Report will be usable for disciplinary proceedings only in the presence of the express consent of the Whistleblower to the disclosure of their identity.

Violating the obligation of confidentiality is a source of disciplinary liability without prejudice to any further liability provided by law.

In disciplinary proceedings initiated against the alleged perpetrator of the reported conduct, the identity of the Whistleblower may be disclosed to the Whistleblower to allow his or her defense only with the express consent of the Whistleblower.

V-Advices protects the identity of the persons involved and of the persons mentioned in the Report until the conclusion of the proceedings initiated based on the same, in compliance with the same guarantees provided for the Whistleblower.

Without prejudice to the above described in the Internal and External Reporting procedures, the person involved may be heard, or, at their request, is heard, including using a paperwork procedure to acquire written observations and documents.

The violation of the Whistleblower's confidentiality obligations involves violating the Office's duties, with consequent disciplinary liability.

6.8.2 PROTECTION FROM RETALIATION

V-Advices, in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation will not be tolerated, including, but not limited to, the following scenarios (art.17 paragraph 4 of Legislative Decree 24/2023):

- a) dismissal, suspension, or equivalent measures;
- b) demotion in rank or non-promotion;
- c) change of duties, change of place of work, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) demerit notes or negative references;
- f) adoption of disciplinary measures or other sanctions, including financial sanctions;
- g) coercion, intimidation, harassment, or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- l) improper listing based on a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- m) early conclusion or cancellation of the contract for the supply of goods or services;
- n) cancellation of a license or permit;
- o) request for psychiatric or medical examinations.

V-Advices considers the psycho-physical well-being of its employees and collaborators fundamental and is committed to protecting anyone who makes a report in good faith.

The protection of the **confidentiality** of the Whistleblower is guaranteed, whose identity cannot be revealed, without his express consent, to persons other than those competent to receive or follow up on the Report.

Per Art. 16, paragraph 4 of Legislative Decree 24/2023, Anonymous reporting is considered ordinary.

The Whistleblower must specify that it is a report for which he intends to keep his identity confidential and to benefit from the above protections. Otherwise, it could be treated as an ordinary report.

The Report is **exempt from the access** provided by Articles 22 et seq. of Law No. 241 of 7 August 1990 and Articles 5 et seq. of Legislative Decree No. 33 of 14 March 2013.

Confidentiality is protected even if the Report is well-founded, and knowledge of the reporting person's identity is essential for the defense of the accused. The Report will only be usable if the reporting person expressly consents to disclosing their identity.

Legislative Decree no. 24 of 10 March 2023, art. 17, also prohibits retaliation against the Whistleblower and regulates forms and tools to combat any retaliatory behavior against the Whistleblower.

Retaliation is any behavior, act, or omission, even if only attempted or threatened, carried out due to the Report that causes or may cause unjust damage to the reporting person directly or indirectly.

By way of explanation, sanctions, demotion, dismissal, or transfer may constitute hypotheses of retaliatory conduct.

In the event of retaliation, the Whistleblower can activate the protection tools provided for by Legislative Decree no. no. 24/2023. In particular, it can contact Third Sector entities, whose list is kept by A.N.A.C., which provide reporting persons with support measures, information, assistance, and advice free of charge on reporting methods and protection from retaliation.

Furthermore, suppose the Whistleblower believes that they have suffered retaliation. In that case, they can not only ordinarily appeal to the judicial authority where the conditions are met but also turn to A.N.A.C., and the acts taken in violation of the prohibition of retaliation are null and void.

The protection regime is applicable when the subject has reported, based on a reasonable belief, that the information on the reported violations is truthful and when it is not mere suspicion or "rumors" and there is a consequentiality between the Report and the retaliatory measures suffered.

The protection granted to the *Whistleblower* by law is also extended to facilitators, to persons in the same working context as the reporting person and who are linked to them by a stable emotional or kinship bond within the fourth degree, to work colleagues of the reporting person who work in the same work context as the same and who have a habitual and current relationship with that person, to entities owned by the person as well as to entities operating in the same working context as the persons above.

6.8.3 CONDITIONS FOR ENJOYING THE PROTECTIONS

The measures envisaged apply to whistleblowers when the following conditions are met:

- whistleblowers must reasonably believe that the information about the reported violations is accurate (not assumptions, rumors, or news in the public domain);
- the good faith of the Whistleblower is protected even in the event of inaccurate reports due to genuine errors (lack of knowledge of legal rules);
- The Whistleblower must indicate in the subject of the Report that it is a whistleblowing report;
- there must be a close connection or consequentiality between the Report and the unfavorable act, directly or indirectly suffered by the Whistleblower, to constitute retaliation
- The Report must be made by the provisions of Chapter II of Legislative Decree 24 of 2023.

6.8.4 WHEN THE PROTECTION OF THE WHISTLEBLOWER IS LOST

Without prejudice to the specific limitations provided for by the legislator, the protection of the Whistleblower is not guaranteed if the criminal liability of the Whistleblower for the crimes of slander and defamation or his civil liability for the same complaint in cases of intent or gross negligence is ascertained against the Whistleblower by a first instance judgment.

If responsibility is ascertainable, a disciplinary sanction is also imposed on the reporting party or person.

6.9 DISCIPLINARY SANCTIONS

The **Standard Business Conduct**⁴ adopted by **V-Advice** provides for a disciplinary system that sanctions those who implement the conduct subject to the Report and also against those who violate the Whistleblower's protection measures.

Should the investigation activities, conducted according to this Procedure, reveal violations or offences against **V-Advices** staff or third parties (consultants, collaborators, business partners, etc.), **V-Advices** will act promptly to apply the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and promote a safe environment for those who decide to report violations or misconduct.

Penalties for the Whistleblower are provided in the event of criminal and civil liability for the crimes of defamation and slander.

In the case of criminally relevant conduct for which **V-Advices** is obliged to file a complaint or in respect of which they may file a complaint, in compliance with the provisions of the relevant laws, the Board of Directors, the Board of Statutory Auditors, and the Supervisory Body will be immediately informed to adopt the appropriate actions based on applicability.

The Committee, in compliance with the relevant legislation, also reports through the Administration Office the need for disciplinary measures:

- To the Board of Directors in the event of sanctions to be applied to employees and managers;
- to the Board of Directors and the Board of Statutory Auditors in the event of sanctions to be applied to members of the Board of Directors or the Board of Statutory Auditors;
- to the Head of the organizational unit that manages the contractual relationship and, for information, to the Board of Directors in the event of sanctions to be applied to third parties (e.g., withdrawal of contracts, etc.).

In the case of significant facts under Legislative Decree 231/01, the Committee shall propose a measure in agreement with the Supervisory Body and in compliance with the **Standard Business Conduct**⁵, without prejudice to the competencies and responsibilities of the Supervisory Body in this area.

The Committee ensures the registration within the web platform dedicated to Reports, proposals, and the application of disciplinary measures.

The regulations in force and company documents are referenced to identify the sanction to be applied and, in general, the methods of application of the disciplinary system.

6.10 PRIVACY

In managing the Report, the personal data of the Whistleblower and other parties involved will be processed in full compliance with the provisions of current legislation on the protection of personal data, including E.U. Reg. 679/2016

⁴ SBC001, by Legislative Decree 231/01

⁵ SBC001, by Legislative Decree 231/01

("G.D.P.R.") and Legislative Decree 196/2003. To this end, **V-Advices** adopts a Data Protection Impact Assessment (D.P.I.A.).

7 TRAINING AND INFORMATION

V-Advices undertakes to disseminate the contents of this Procedure to all interested parties, internal and external to **V-Advices**, through specific information and periodic training activities.

The instructions attached to this Procedure are published on:

- Company website
- Company Archives
- The administration office ensures, as far as it is competent, that the contents of the Procedure are disseminated to all employees and that appropriate training is organized.

8 PROTECTION OF CONFIDENTIALITY AND RIGHT OF ACCESS

The whole Procedure aims to ensure the separation between the contents of the Report and the elements that allow the identity of the Whistleblower to be traced.

To ensure maximum confidentiality, access to the documentation is allowed only to the **whistleblowing Committee**. The use of the I.T. platform also facilitates the completion of the investigations by the instructors, allowing them to interact directly with the Whistleblower without the need to acquire his name.

If, on the other hand, the Report has been transmitted through a channel other than the computer system designated for this purpose, the **whistleblowing Committee** will take care to assign the file to an official of its Office, obscuring the information elements that allow the identification of the Whistleblower and directly providing for the interlocutions, where necessary.

If this level of confidentiality cannot be ensured, the Report will be dealt with directly by the **whistleblowing Committee**.

The latter is the only person with all the necessary and helpful information to correctly assess whether the legal requirements for revealing the identity of the Whistleblower exist. In particular, if the request to know the identity of the Whistleblower is received from the judicial or accounting authority, the R.P.C.T. will check whether the occurrence or not of the minimum elements provided for by law (i.e., the establishment of criminal or accounting proceedings).

Otherwise, if the **whistleblowing Committee** transmits the documents to the Body for disciplinary proceedings, the discovery is subject to a specific request from the second, which represents that knowledge of the identity of the Whistleblower is essential for the defense of the accused. In this case, the **whistleblowing Committee**, after verifying that the dispute is based, in whole or in part, on the Report, will acquire, through the I.T. platform or other channel with which the communication was sent, the consent of the Whistleblower to reveal the identity using a declaration signed by the latter (to which a suitable document certifying the identity of the declarant must be attached the other hand, d).

Discovery through access to recand is regulated by the combined provisions of paragraph 4 of Art. 54 bis of Legislative Decree no. 165/2001 and Art. 22, paragraph 3, of the Regulation of 24 October 2018 governing the procedures relating to civic access, generalized civic access to data and documents held by the A. N.A.C. And access to administrative documents under Law 241/1990, according to which the reports in question are withheld from access given that the identity of the employee

is protected in any context after the communication, without prejudice to the non-enforceability of anonymity in the cases provided for by law and the possibility of liability for slander or defamation under the provisions of the Criminal Code and civil liability, in cases of intent or gross negligence.

The prohibition on detecting the identity of the Whistleblower refers not only to the name of the Whistleblower but also to all the elements of the Report, including the documentation attached to it, to the extent that their disclosure, even indirectly, may allow the identification of the Whistleblower. The processing of these elements must, therefore, be marked with the utmost caution, starting with the obscuring of the data if, for investigative reasons, other subjects must be made aware of them.