

**PRIMOPIANO S.P.A.**

**POLICY WHISTLEBLOWING**

Approvata dal C.d.A.

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### 1. Purpose and Objectives

PRIMOPIANO S.P.A. (hereinafter also referred to as the "Company") has implemented the "Whistleblowing" system provided by Legislative Decree 24/2023, implementing Directive (EU) 1937/2019 concerning the protection of persons who report violations of Union law and containing provisions on the protection of persons who report violations of national legal provisions. Legislative Decree 24/2023, following the European Directive, aims to strengthen the legal protection of individuals reporting violations of national or European legal provisions that harm the interests and/or integrity of the private (and also public) entity to which they belong, and of which they became aware during their work activities. This Policy, therefore, in regulating the management system of Reports, aims to promote a culture of ethics, legality, and transparency within the organization and in its relationships.

### 2. Regulatory and Documentary References

Directive (EU) 1937/2019 concerning "The protection of persons who report violations of Union law";

Regulation (EU) 2016/679, regarding the "Protection of individuals with regard to the processing of personal data and the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation)";

Legislative Decree 24/2023, "Implementation of Directive (EU) 1937/2019 concerning the protection of persons who report violations of Union law and containing provisions on the protection of persons who report violations of national legal provisions";

Company policies and procedures.

### 3. Dissemination, Communication, and Awareness Initiatives

The dissemination of the Policy takes place in accordance with the regulations, through various means, including notice boards in the workplace and publication on the website. The Company also undertakes communication and training initiatives for employees on the Policy, including cultural promotion activities on whistleblowing.

### 4. Reporter, Other Connected Parties, and Scope of Protections

The Reporter is understood as the natural person who makes the report or public disclosure (see below) about violations of which they became aware in the context of their work and/or professional activities carried out for the Company (art. 2, para. 1, letter g) and letter i) Legislative Decree 24/2023). In particular:

- Employees;
- Self-employed workers, holders of collaboration agreements, freelancers, and consultants;
- Volunteers and interns, paid and unpaid;
- Shareholders and individuals with administrative, managerial, supervisory, monitoring, or representative functions (even de facto).

The protections for the Reporter ("protection measures"), as described in the following paragraphs, also extend to the following figures:

- Facilitators (people assisting the reporter in the reporting process);
- Individuals belonging to the same work context as the reporter linked to them by a stable emotional or family relationship;
- Colleagues of the reporter linked to them by a habitual and current relationship;
- Entities owned by the reporter or for which the protected individuals work.

As provided by art. 3, para. 4, Legislative Decree 24/2023, the protection of the Reporter is guaranteed even in the following cases:

- a) When the legal relationship (i.e., employment) has not yet started, if the information subject to the report has been acquired during the selection process or in other pre-contractual phases;
- b) During the probationary period;
- c) After the termination of the legal relationship (i.e., employment), if the information subject to the report was acquired during the relationship itself.

## 5. Subject of the Report

The **subject of the Report** includes violations of national or European legal provisions and behaviors, acts, or omissions that harm public interest and/or the integrity of the Company, including:

### 5.1 Actions, Facts, and Conducts that can be Reported

The Reporter can submit reports concerning actual or potential violations of legal provisions, regulations, internal procedures, or ethical codes adopted by the Company. This includes, but is not limited to, the following:

- Fraud, corruption, and bribery;
- Violation of environmental protection laws;
- Unfair competition practices;
- Violation of human rights and labor standards;
- Health and safety violations;
- Discrimination and harassment;
- Accounting irregularities, financial fraud, and embezzlement;
- Mismanagement of funds and resources;
- Misuse or theft of Company assets;
- Cybersecurity breaches and data breaches;
- Any other conduct that may pose a threat to the integrity or reputation of the Company.

### 5.2 Actions, Facts, and Conducts that cannot be Reported

The whistleblowing system must not be used to offend or harm the personal and/or professional honor and dignity of the person or persons to whom the reported facts refer, nor should it be used to knowingly spread unfounded accusations. In particular, but not exhaustively, the following actions are prohibited:

- The use of offensive language.
- Sending reports with purely defamatory or slanderous purposes.
- Submitting reports of a discriminatory nature, including those related to sexual, religious, and political orientations or the racial or ethnic origin of the Reported Subject.
- Submitting reports with the sole purpose of harming the Reported Subject.
- Any other actions not provided for by the regulations.

It is essential for those using the whistleblowing system to adhere to these guidelines, ensuring that reports are made in good faith, with accuracy, and without malicious intent. Violations of these principles may result in consequences, as specified by the applicable regulations and policies.

### 5.3 Irrelevant Reports

Whistleblowing reports must be pertinent to the scope defined by this policy. In particular, reports are considered irrelevant if they:

- Refer to Reported Subjects or companies not included in the scope defined by this policy.
- Relate to facts, actions, or behaviors that are not the subject of a report under this policy.
- Solely pertain to aspects of the private life of the Reported Subject without any direct or indirect connection to the work/professional activities carried out within the Company or in relation to it.
- Object to a dispute, claim, or request linked to a personal interest of the Whistleblower.
- Are incomplete and/or not detailed and verifiable, as specified in the subsequent paragraph.
- Include content not covered by the relevant regulations.

### 6. Content of the Report

Whistleblowing reports must be detailed, verifiable, and complete with all the information necessary for verifying the facts and identifying the individuals responsible for the violations. The Whistleblower is responsible for the content of the report. In particular, the report must include, at least:

- Personal details of the reporting party, including their qualification or professional position. However, it is possible to submit an anonymous report (see below).
- A clear and comprehensive description of the illicit conduct being reported and the methods by which it became known.
- The date and location where the incident occurred.

- The name and role (qualification, professional position, or department in which they work) enabling the identification of the individual(s) responsible for the reported facts.
- Appropriate supporting documentation or any documents aimed at verifying the validity of the reported facts.
- Any other information useful for verifying the reported facts.

A report that does not reveal the identity of the Whistleblower is considered anonymous. Anonymous reporting is allowed but not recommended, as it limits the possibility of interaction with the Whistleblower and adequately verifying the validity of the facts. Anonymous reports, however, if detailed and able to highlight facts and situations related to specific contexts, are treated as "ordinary" reports.

It is emphasized that the confidentiality of the Whistleblower's data is always guaranteed, as well as protection from any form of retaliation or discrimination.

## **7. Responsible for Internal Reporting Management**

In order to effectively achieve the objectives of the current regulations and thus safeguard the integrity of the Company and protect the Whistleblower, the person responsible for managing the report is an external entity to the Company. The individual referred to as the "Manager of the Whistleblowing Report," for the purposes of handling the report, possesses specific training and ensures the requirement of independence (according to Article 4, Legislative Decree 24/2023).

## **8. Internal Reporting Channel**

In accordance with the provisions of Legislative Decree 24/2023, reports can be submitted through the channels listed below, ensuring the confidentiality of the Whistleblower's identity in the activities related to report management.

### **Written Reports**

- By submitting a written report enclosed in three sealed envelopes: the first containing the identifying data of the whistleblower along with a photocopy of the identification document; the second containing the report, thereby separating the identifying data from the report. Both envelopes must then be placed in a third sealed envelope labeled "confidential" to the attention of the report manager (e.g., "confidential to the REPORT MANAGER"). The report must be sent by registered mail with acknowledgment of receipt to Attorney Daniele Compagnone, Corso Italia 90/2, Gorizia. Upon receiving the communication, it will be subject to confidential filing, also through an independent registry, by the manager.

### **Oral Reports**

- By requesting a direct meeting, upon the whistleblower's request, with the designated contact person to be sent to the email address [odv.dc@studiolegalem.com](mailto:odv.dc@studiolegalem.com);
- By requesting a direct meeting, upon the whistleblower's request, via the telephone line 0481 34653.

The Company has therefore established an internal reporting channel in accordance with Article 4 of the aforementioned Decree, in addition to the existing reporting systems at the Group level. If there is a need to report incidents related to the behaviors outlined in Legislative Decree 24/2023 (as specified above), the Company recommends sending them through the aforementioned methods (written and oral).

### **9. External Reporting Channel**

In cases specified by regulations, the whistleblower may also make an "external" report. In this case, the recipient of the report will be the National Anti-Corruption Authority (ANAC), which activates and manages an external reporting channel. External reporting is allowed if:

- An internal report has already been made, and it has not been acted upon;
- There are well-founded reasons to believe that, if an internal report were made, it would not be effectively pursued, or that the same report could be a cause of retaliation/discrimination;
- There is a well-founded reason to believe that the violation could constitute an imminent or obvious danger to public interest.

Guidelines regarding procedures for submitting and managing external reports are available on the ANAC website.

### **10. Public Disclosures**

According to Article 15 of Legislative Decree 24/2023, the whistleblower is protected even when making a "public disclosure" of information about violations through the press, electronic media, or any means of dissemination capable of reaching a large number of people (Article 2, paragraph 1, letter f), Legislative Decree 24/2023).

Protection for the whistleblower making a public disclosure is guaranteed only if, at the time of disclosure, one of the following conditions is met:

- The whistleblower has previously made an internal and external report or has directly made an external report, under the conditions and procedures provided by regulations, but there has been no response within the specified timeframe;
- The whistleblower has a well-founded reason to believe that the violation could constitute an imminent or obvious danger to public interest;
- The whistleblower has a well-founded reason to believe that the external report may entail the risk of retaliation or may not have an effective follow-up due to specific circumstances in the concrete case, such as those in which evidence may be hidden or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself.

### **11. Reporting of Unlawful Conducts**

All reports and information related to actions, investigations, and subsequent resolutions must be recorded and stored in compliance with legal requirements. In the case of reporting illicit conduct, the process involves the following steps:

#### **I Submission of Report:**

- Anyone who reasonably suspects or anticipates the occurrence of illicit behavior can submit a report through the designated channels.

#### **II Receipt of the Report:**

- The person responsible for managing the report sends an acknowledgment of receipt to the whistleblower within seven days of receiving the report. They also ensure a reasonable timeframe, not exceeding three months from the date of the acknowledgment, to provide feedback on the outcome of the internal investigation.
- The person responsible maintains communication with the whistleblower.
- The person responsible ensures a proper follow-up to the received reports. This includes, first and foremost, evaluating the essential requirements of the report to assess its admissibility and, subsequently, granting the whistleblower the stipulated protections.
- At this stage, the person responsible may archive reports that are evidently unfounded due to the absence of factual elements justifying investigation, reports with generic content that doesn't allow understanding of the data, reports of misconduct accompanied by inappropriate or irrelevant documentation, and reports deemed irrelevant or prohibited according to the policy.

#### **III Investigation Phase:**

- Once the admissibility of the report is assessed, the person responsible for managing the report initiates an internal investigation into the reported facts or conduct to evaluate their existence.

#### **IV Outcome of Internal Investigation:**

- Upon completion of the investigation, the person responsible for managing the report provides feedback, giving an account of the measures planned or taken, or to be taken, to address the report and the reasons for the choices made.
- In any case, the person responsible for managing the report informs about the outcome of the report within the aforementioned three-month period from the date of the receipt acknowledgment, or, in the absence of such acknowledgment, within three months from the expiration of the seven-day period from the submission of the report.

### **12. Protection of the Confidentiality of the Reporter, Reported Persons, and Other Parties**

In the case of internal or external reporting, it is the responsibility of those managing the report to ensure the confidentiality of the whistleblower from the moment the report is taken into consideration, even if it later proves to be inaccurate or unfounded. The Legislative Decree 24/2023, aiming to extend the system of protections as much as possible, recognizes that confidentiality must also be guaranteed for individuals reported or otherwise involved and other parties different from the whistleblower.

As stipulated by the mentioned Decree, the obligation of confidentiality is not limited to the name of the whistleblower and the mentioned parties but extends to any other information or element, including attached documentation, from which the identity can be directly or indirectly inferred.

The protection of confidentiality must also be ensured in judicial and disciplinary contexts. Specifically, within the disciplinary proceedings initiated by the company against the alleged violator, the identity of the whistleblower cannot be revealed if the disciplinary charge is based on separate and additional findings compared to the report, even if subsequent to it. In cases where the identity of the whistleblower is essential for the defense of the individual accused of disciplinary charges, it can only be disclosed with the explicit consent of the whistleblower.

The confidentiality of the whistleblower may not be respected in the following cases:

- The whistleblower has given explicit consent to the disclosure of their identity.
- The whistleblower has been criminally convicted in the first instance for offenses of slander or defamation or any offenses committed through the report, or their civil liability for the same reasons in cases of fraud or gross negligence has been established.
- Anonymity is not legally defensible, and the identity of the whistleblower is requested by the Judicial Authority in connection with investigations (criminal, tax, or administrative investigations, inspections by control bodies).

### **13. Treatment of the Personal Data of the Reporter**

The company is the data controller according to Regulation (EU) 2016/679, the General Data Protection Regulation (GDPR), and provides specific privacy information in this regard. The personal data of whistleblowers, those reported, and all individuals involved in the reporting are processed exclusively to fulfill legal obligations outlined in paragraph 2 and, in any case, in compliance with the provisions of Regulation (EU) 2016/679 and Legislative Decree 51/2018. The processing is carried out using manual, computer, and telematic tools, ensuring the security and confidentiality of data in full compliance with legal provisions and regulations. The management of reports is directly conducted by the organization of the Data Controller through appropriately designated and trained individuals acting as Authorized Persons.

The identity of the whistleblower cannot be disclosed to individuals other than those competent and authorized to receive or follow up on reports (those responsible for managing the report) without the express consent of the whistleblower. In accordance with Articles 6 and 7 of the GDPR, to use the identity of the whistleblower and any other information from which their identity can be directly or indirectly inferred, for reasons expressly provided in Article 12 of Legislative Decree 24/2023, the data controller, through specifically authorized individuals such as those responsible for managing the report, is obligated to request the whistleblower's consent for the specific data processing.

### **14. Prohibition of Retaliation or Discrimination against the Reporter**

No form of retaliation or discriminatory measure, directly or indirectly related to the report, is allowed or tolerated against the whistleblower. Discriminatory measures include, for example, unjustified disciplinary actions and any other form of retaliation that results in intolerable working conditions.

If a recipient believes to have been a victim of behavior prohibited by this policy, they can inform the individuals responsible for managing the reports. In the event that it is determined that a recipient has been a victim of prohibited conduct, appropriate corrective measures will be taken to restore the situation and/or remedy the negative effects of discrimination or retaliation. Additionally, disciplinary proceedings will be initiated against the perpetrator of the discrimination.

### **15. Reporter's Responsibilities**

The policy does not waive the responsibility, including disciplinary measures, of the whistleblower in the event of a false, defamatory report or a report made with intent or gross negligence, containing facts that do not correspond to the truth.

According to Article 21, paragraph 1, letter c) of Legislative Decree 24/2023, ANAC (Autorità Nazionale Anti Corruzione) may impose a pecuniary penalty ranging from 500 to 2,500 euros on the whistleblower if their civil liability is established, specifically for offenses of defamation and slander committed with intent or gross negligence.

Any abuse of this policy, including opportunistic reports made solely to harm the reported party or others, and any other improper use or intentional manipulation of the reporting mechanism outlined in this policy, may also be subject to disciplinary action.

### **16. Traceability and Archiving**

The company implements measures to preserve the information and documentation related to the whistleblower's identity and the contents of the report, as specified in Article 14 of Legislative Decree 24/2023.

Internal reports and the associated documentation are retained for the time necessary to process the report, but not exceeding five years from the date of the communication of the final outcome of the reporting procedure. This retention period is in compliance with the confidentiality obligations outlined in Article 12 of the aforementioned Decree.

In cases where a report is made orally, preservation in accordance with Article 14 of Legislative Decree 24/2023 must be ensured. Specifically, with the whistleblower's prior consent, the oral report will be documented through recording on a suitable device for storage and listening or by creating a written record. The whistleblower must verify and confirm the written record through their own signature.