



annex 3 to the Organisation, Management and Control Model of Marzotto Lab Srl  
Rev 02 of 26.09.2023



# **WHISTLEBLOWING PROCEDURE of the Marzotto Group**

Text approved by the Board of Directors of  
MARZOTTO LAB S.r.l. on 26 September 2023

## INTRODUCTION

Through this procedure (hereinafter referred to as the Procedure), Marzotto Lab Srl (hereinafter referred to as the Company) intends to update its framework for protecting those (hereinafter referred to as Whistleblowers) who report violations of the provisions of national or European Union regulations that harm the public interest or the integrity of the Company, of which the Whistleblower has become aware in the performance of his/her work, in compliance with the new Whistleblowing procedures introduced by Legislative Decree no. 24 of 10 March 2023 containing: *“Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws”*, Referred to as Whistleblowing Decree (hereinafter Decree).

## PURPOSE

The purpose of the Procedure is to regulate the process of sending, receiving, analysing and managing reports (known as Whistleblowing) (hereinafter referred to as Reports) on information, suitably substantiated, relating to Company personnel and/or third parties and concerning:

- violations of the Code of Ethics, the 231 Organisational Model and the related system of rules and procedures,
- conduct (acts or omissions) that prejudice the public interest or the integrity of the Company.

The Decree provides, in summary:

- a protection framework for specific categories of persons (hereinafter Whistleblowers) who report information, acquired in the performance of their work, concerning violations of national or European Union law 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 Whistleblower's facilitators, colleagues and relatives, and legal entities related to the Whistleblower;
- the establishment of internal reporting channels within the entity for the transmission of Reports which ensure, also through encryption tools, the confidentiality of the Whistleblower's identity, of the person involved and/or otherwise mentioned in the Report, of the content of the Report and of the relevant documentation;
- as well as the right to submit external reports through the external channel managed by the National Anti-Corruption Authority (hereinafter ANAC) if one of the conditions set out in Article 6 of the Decree is met, and to make public disclosures, if one of the conditions set out in Article 15(1) of the Decree is met, through the press or electronic means or means of dissemination capable of reaching a large number of people (Article 2(1) (f) of the Decree)

**The choice of channel is NOT left to the discretion of the Whistleblower, and the use of the internal reporting channel is always PRIMARILY favoured;**

- administrative fines imposed by ANAC in the cases provided for in Article 21 of the Decree.

## RECIPIENTS

The Procedure is addressed to:

- **the Whistleblowers** and, specifically:
  - employees,
  - self-employed workers,
  - collaborators;
  - freelancers and consultants;
  - employees and collaborators of suppliers of goods or services or of sub-contractors;
  - volunteers and trainees, whether they receive a remuneration or otherwise;
  - shareholders and persons holding an administration, management, control, supervision or representation function within the Company, including if exercised on a de facto basis.
  
- **Persons Involved:**
  - facilitators (people who assist the Whistleblower in the whistleblowing process, who are active in the same work environment and whose assistance must be kept confidential);
  - persons who are part of the same work environment as the Whistleblower, who are linked to the latter by a stable emotional or family relationship up to the fourth degree;
  - co-workers of the Whistleblower, who work in the same work environment and who have a usual and current relationship with the Whistleblower;
  - entities owned by the Whistleblower or who employ the protected persons;
  - entities operating in the same work environment as the above-mentioned persons.

## SCOPE, SUBJECT AND CONTENT OF THE REPORT

**The breaches which are the subject of the Reports**, i.e. the conduct, acts or omissions that harm the public interest or the integrity of the Company consist in:

- unlawful conduct under Legislative Decree 231/2001, violation of the organisation and management models provided for in Legislative Decree 231/2001;
- offences falling within the scope of European Union acts relating to specific sectors including: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; public health; consumer protection; privacy and personal data protection; and network and information system security;
- acts or omissions detrimental to the financial interests of the European Union (e.g. fraud, corruption);
- acts or omissions concerning the internal market (this includes violations of EU competition rules, state aid, corporate taxes);
- acts or conduct that frustrate the object or purpose of the provisions of European Union acts.

The Report may also concern information on conduct intended to conceal the above-mentioned breaches or illegal activities not yet committed but which the Whistleblower reasonably believes may take place on the basis of tangible, precise and concordant elements (i.e. well-founded suspicions).

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023

The Report should be as detailed as possible. The report must clearly state the circumstances of time and place in which the reported event occurred, the description of the event, the personal details and other elements enabling the identification of the person (hereinafter the Accused) to whom the reported event is attributed.

Whistleblowers may also indicate the following:

- their personal details, indicating their position or function within the Company,
- an indication of any other persons who may be aware of the event being reported;
- it is also useful to enclose documentation and/or elements that enable the entity handling the Report to carry out the necessary checks.

The above also applies to **anonymous Reports**, provided that they are adequately substantiated; therefore, the Report must clearly state the circumstances of time and place in which the reported event occurred, the description of the event, the personal details and other elements enabling the Accused Wrongdoer to be identified.

**Reports** concerning the following **are excluded** and, therefore, do not fall within the scope of the Procedure:

- disputes, claims or demands linked to a personal interest of the Whistleblower that pertain exclusively to his/her individual employment or which are inherent in his/her employment relationships with his/her superiors;
- reports of violations if they are already regulated on a compulsory basis by European Union or national acts specified in Part II of the Annex to the Decree, or by national acts implementing the European Union acts specified in Part II of the Annex to Directive (EU) 2019/1937;
- reports of national security breaches, as well as procurement breaches relating to defence or national security matters, unless these matters are covered by relevant secondary EU law.

## **WHISTLEBLOWING CHANNELS**

### **INTERNAL WHISTLEBLOWING CHANNEL**

Recipients of this Procedure who become aware of information on the above mentioned violations to be reported under the Whistleblowing procedure, are required to report them through the internal reporting channels described below.

In accordance with the provisions of the Decree (Articles 4 and 5), having consulted with the trade union representatives or organisations referred to in Article 51 of Legislative Decree 81/2015, in order to diligently follow up on the internal Reports it receives, the Company has set up its own **internal whistleblowing channel** by means of a specific platform; this enables Reports to be sent electronically, both in written and oral form, and ensures, including through encryption tools, the confidentiality of

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023

the Whistleblower's identity, of the Accused and of the person otherwise mentioned in the Report, as well as the content of the Report and of the relevant documentation.

The platform can be accessed

- via the Company website: [www.MarzottoLAB.it](http://www.MarzottoLAB.it)
- from the Company's **intranet** through a special "**Whistleblowing**" section.

Whistleblowers may also submit reports anonymously through the platform, provided they have read the privacy policy that is published on the dedicated channel mentioned above.

This Procedure and the relevant privacy notices are likewise published on the Company's website and on the Company's intranet, again in the "Whistleblowing" section.

The Report may also be transmitted:

- ❖ orally, by means of voice message recording systems, once the "Whistleblowing" channel has been accessed;
- ❖ the Report may also be sent by post. In this case, the report should be placed in two sealed envelopes, the first containing the identification data of the Whistleblower, and the second the subject of the report. Both envelopes should then be placed in a third envelope marked "**reserved for the Whistleblowing Contact Person**" on the outside and addressed to: Marzotto Lab Srl, Largo Santa Margherita n. 1- 36078 Valdagno (VI).

The "internal whistleblowing channel" is managed by the Whistleblowing Contact Person, an external, independent and impartial body with adequate expertise in the matter (hereinafter the Whistleblowing Contact Person), who handles the Report ensuring confidentiality in accordance with the Procedure.

A Report may be submitted in the following cases:

- in the course of the employment/collaboration/consultancy/internship, or during the probation period;
- before the commencement of the employment/collaboration/consultancy/internship, if information on violations was acquired during the recruiting process or other pre-contractual stages;
- after the termination of the employment/collaboration/consultancy/internship if the information on violations was acquired before the termination of the relationship.

An Internal Report submitted to a person other than the Whistleblowing Contact Person is sent, within 7 (seven) days of its receipt, to the person in charge, with simultaneous notification of the transmission to the Whistleblower.

#### **MANAGEMENT OF THE REPORT VIA INTERNAL CHANNEL**

In accordance with the provisions of Article 5 of the Decree, upon receipt of an internal Report the Whistleblowing Contact Person shall:

- a. issue an acknowledgement of receipt of the Report to the Whistleblower within 7 (seven days) of the date of receipt;
- b. handle relations with the Whistleblower and request further information from the latter, if necessary;
- c. diligently follow up on the Report received;
- d. provide a feedback on the Report within 3 (three) months of the date of acknowledgement of receipt or, in the absence of such notice, within 3 (three) months of the expiry of the 7 (seven)-day time limit from submission of the Report;
- e. provide clear information on the reporting channels that have been activated, the procedures adopted and the prerequisites for submitting internal reports as well as on the whistleblowing channel, procedures and prerequisites for submitting an external report.

With regard to the “feedback” to be provided within the above time limits, it may consist of a notice of closure, a notice of internal investigation, the measures taken, the referral to the relevant authority for further investigation. The same feedback may, however, be merely interlocutory as to the progress of the investigation. In such a case, once the investigation has been completed, the results will be notified to the Whistleblower.

In relation to Whistleblowing relating to Legislative Decree 231, the Whistleblowing Contact Person carries out the aforementioned activities with the support of the Supervisory Board, in compliance with the confidentiality requirements laid down in the Whistleblowing Decree and the Procedure, and with the consent of the Whistleblower where required pursuant to Article 12(2) of the Decree.

During the preliminary investigation phase, the Whistleblowing Contact Person may request the support of internal functions or external consultants, taking care to ensure the confidentiality of the Whistleblower, the Accused and the Persons Involved, as well as subject to the Whistleblower's prior consent if required pursuant to Article 12(2) of the Decree.

#### **EXTERNAL WHISTLEBLOWING CHANNEL**

In accordance with the provisions of the Decree (Articles 6 and 7), the Whistleblower may also submit a Report using external channels. The choice of channel is not left to the Whistleblower's discretion; access to these channels is only permitted under certain conditions which are laid down in the Decree:

- a. no obligation to activate the internal whistleblowing channel is envisaged within the Whistleblower's work environment, or if mandatory, this channel is not active or, if active, it does not comply with the provisions of Article 4 of the Decree;
- b. the Whistleblower has already submitted an internal Report which has not been followed up;
- c. the Whistleblower has reasonable grounds to believe that if he/she submits an internal Report, there will be no effective follow-up, or the Report may lead to the risk of retaliation;
- d. the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023

The external Whistleblowing channel is activated and managed by the National Anti-Corruption Authority (ANAC) in accordance with the provisions of the Decree (Articles 7 to 11). A dedicated section of the ANAC website provides the necessary information, such as instructions on how to use the whistleblowing channel, contact details, protection measures, confidentiality rules.

### **PUBLIC DISCLOSURE**

In accordance with the provisions of the Decree (Article 15), the Whistleblower has the option of resorting to public disclosure, i.e. making information on violations publicly available through the press or electronic media capable of reaching a large number of people. As in the previous case, access to this channel is only permitted under the following conditions:

- a. the Whistleblower has previously submitted an internal and an external Report, or has directly submitted an external Report and has received no reply within the prescribed time limits on the measures envisaged or adopted to follow up on the Reports;
- b. the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c. the Whistleblower has reasonable grounds to believe that the external Report may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as cases where evidence may be concealed or destroyed, or where there is a well-founded concern that the person who has received the Report may be in collusion with the wrongdoer or involved in the violation.

### **GUARANTEES AND SAFEGUARDS**

The cornerstone of the Decree consists in a set of safeguards that are provided to the Whistleblower, the Persons Involved as well as to the Accused.

The identity of the Whistleblower may not be disclosed without the Whistleblower's express consent, to persons other than those who are in charge of receiving or following up on the Report.

The prohibition to disclose the Whistleblower's identity refers not only to his/her name but also to any other information or element of the Report, including the documentation attached to it from which the Whistleblower's identity may be inferred, directly or indirectly.

The Reports will only be used for as long as necessary to ensure adequate follow-up.

The Company ensures the protection of the Whistleblower's confidentiality also in respect of criminal, accounting and disciplinary proceedings. In particular, in disciplinary proceedings, if the charge is based, in whole or in part, on the Report and knowledge of the Whistleblower's identity is indispensable for the accused's defence, the Report will **only** be usable with the express consent of the Whistleblower.

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023

To this end, prior written notice shall be given to the Whistleblower of the reasons for disclosing the confidential data.

Confidentiality is also ensured for Whistleblowers before the start or after the termination of employment, or during the probation period, if such information was acquired as part of the employment or in the recruiting or pre-contractual stages.

Confidentiality of the identity of the Persons Involved and of the persons mentioned in the Report is also ensured, with the same safeguards as those provided to the Whistleblower.

The persons involved in the Report may be heard, or, if they so request, shall be heard, also by means of a written procedure with the acquisition of written comments and documents.

## **SAFEGUARDS**

Retaliation against the Whistleblower is forbidden, where retaliation means any conduct, act or omission, including if merely attempted or threatened, put in place as a result of the internal or external Report/Public Disclosure, which causes or may cause directly or indirectly, unjust damage to the Whistleblower.

Protection is also granted to anonymous Whistleblowers, who believe they have suffered retaliation and have been subsequently identified.

The following are cases amounting to retaliation:

- a. dismissal, suspension or equivalent measures;
- b. demotion or non-promotion;
- c. change of duties, change of workplace, reduction in salary, change of working hours;
- d. suspension of training or any restriction of access to training;
- e. negative performance assessments or negative references;
- f. adoption of disciplinary measures or other sanctions, including fines;
- g. coercion, intimidation, harassment or ostracism;
- h. discrimination or otherwise unfavourable treatment;
- i. failure to convert a fixed-term employment contract into a permanent employment contract, where the employee was legitimately expecting such conversion;
- j. non-renewal or early termination of a fixed-term employment contract;
- k. damage, including to a person's reputation, especially on social media, or financial prejudice, including loss of financial opportunities and loss of income;
- l. inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in that sector or industry in the future;
- m. early termination or cancellation of a contract for the supply of goods or services;
- n. cancellation of a licence or permit;
- o. request to undergo psychiatric or medical examinations.

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023



Whistleblowers who believe they have suffered retaliation on account of a Report may notify the ANAC.

In order to obtain the necessary evidence for establishing retaliation, the ANAC may rely on the cooperation of the National Labour Inspectorate, for matters falling under the latter's remit.

Any retaliatory acts taken as a result of a Report are null and void, and persons dismissed as a result of a Report have the right to be reinstated in their job in accordance with the applicable labour rules.

The judicial authority to which the case has been referred shall take all necessary measures, including interim measures, to ensure protection of the subjective legal situation being asserted, including compensation, reinstatement in one's job and a declaration of nullity of retaliatory acts.

The above provisions of this Article shall also apply to the Persons Involved.

## **PROCESSING OF PERSONAL DATA**

The Company, in its capacity as data controller, pursuant to Art. 4 of EU Regulation 679/2016, ensures that the processing of personal data resulting from the handling of Reports takes place in compliance with the principles on personal data protection, including the principle of lawfulness, fairness and transparency, according to which personal data must be "processed lawfully, fairly and in a transparent manner in relation to the data subject" and must be "adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed" (Art. 5(1)(a) and (c) of EU Regulation 679/2016).

In particular, the Company undertakes to provide the Whistleblower and the persons involved in the Report with information pursuant to Articles 13 and 14 EU Regulation 679/2016 and ensures that data are processed in a manner that guarantees adequate data security; this includes protection, by means of appropriate technical and organisational measures, against unauthorised or unlawful processing and accidental loss, destruction or damage, (Art. 5(1)(f) and Art. 32 of EU Regulation 679/2016), also carrying out a personal data protection impact assessment (DPIA), taking into account the particular "vulnerability" of the data subjects involved and the specific risks to their rights and freedoms in the work context.

The Company also regulates relationships with external parties that process personal data on its behalf, appointing them as Data Processors pursuant to Article 28 of EU Regulation 679/2016.

Lastly, the Company guarantees the exercise of the rights set out in Articles 15 to 22 of EU Regulation 679/2016, within the limits of the relevant regulations.

## RETENTION OF DOCUMENTS

Internal and external Reports, and the related documentation are kept for as long as necessary to process the Report and in any case for no longer than 5 (five) years from notification of the final outcome of the whistleblowing procedure.

If the Report is made by means of a recorded telephone call or other recorded voice messaging system, the Report shall be documented by the Whistleblowing Contact Person, subject to the Whistleblower's prior consent, either by recording it on a device suitable for storage and listening, or by means of a verbatim transcript. In the case of transcript, the Whistleblower may verify, rectify or confirm the content of the transcript by signing it.

When, at the Whistleblower's request, the Report is made orally in the course of a meeting with the Whistleblowing Contact Person, the Report shall be documented, subject to the Whistleblower's prior consent, by the Whistleblowing Contact Person by recording it on a device suitable for storage and listening, or by means of minutes. If minutes are drawn up, the Whistleblower may verify, correct and confirm the minutes of the meeting by signing them.

## PENALTY SYSTEM

Any person who is found guilty of any of the following shall be fined by the ANAC:

- a. from EUR 10,000.00 to EUR 50,000.00 in the case of:
  - retaliatory acts against the Whistleblower or the Persons Involved in relation to Reports;
  - obstructing or attempting to obstruct the submission of a Report;
  - breach of confidentiality obligations under the Procedure and the Decree;
  - failure to establish Whistleblowing channels in accordance with the requirements of the Decree;
  - failure to adopt a procedure for the submission and handling of reports or failure to comply with the Decree;
  - failure to check and analyse the Reports received;
- b. from EUR 500 to EUR 2,500
  - against the Whistleblower, when the Whistleblower's civil liability for defamation or slander in cases of wilful misconduct or gross negligence is established, including by judgment issued by a first instance court, unless the Whistleblower has already been convicted, also by a first instance court, of the offences of defamation or slander or of the same offences committed through the reporting to the judicial authority.

Further specific sanctions against persons who violate this Procedure have also been adopted by the Company in its Organisation, Management and Control Model drawn up pursuant to Legislative Decree 231/2001.

## ADOPTION, EFFECTIVENESS AND AMENDMENTS

Text approved by the Board of Directors of MARZOTTO LAB S.r.l on 26 September 2023

This Procedure is adopted by the Board of Directors of Marzotto Lab Srl to replace the one currently in force and approved by the Board of Directors on 13 December 2018.

This Procedure is published:

- on the website at [www.MarzottoLAB.it](http://www.MarzottoLAB.it)
- on the Company's Intranet
- by posting it on company notice boards.

For the matters concerning Legislative Decree 231/2001, the Procedure is also an integral and substantial part of the Organisation, Management and Control Model adopted by Marzotto Lab Srl.

Any update, amendment or revision to this Procedure must be approved by the Board of Directors of Marzotto Lab Srl.