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Introduction

In implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council on "the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national legal provisions" and*, with reference to* Law No. 179 of 2017, on " *Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship*" and finally, taking into account Legislative Decree No. 24 of 10 March 2023, which also amended Article 6 of Legislative Decree 231/01, it is necessary to establish[1]:

a) its own reporting channels that allow you to report the violation of national and European Union regulations[2] and at the same time guarantee, also through the use of encryption tools, the

[1] See *Legislative Decree no. 24/2023* in art. 1 and 3 with reference to the *objective – subjective* scope of application;

[2] The subject of the report may be the violation of national law, including civil, administrative, criminal and accounting offences, as well as the violation of EU law (acts or omissions affecting the financial interests of the European Union, acts or omissions affecting the financial interests of the European Union, acts or omissions concerning the internal market, acts or conduct that frustrate the object or purpose of the provisions of the European Union

confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation.
(b) the prohibition of retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
c) the disciplinary system adopted must provide for sanctions against those who violate the whistleblower's protection measures, as well as those who make reports with intent or gross negligence that prove to be unfounded.

The d.lgs. 24/2023 also provided that the adoption of discriminatory measures against the subjects who make the above reports may be reported to the National Labour Inspectorate, for the measures within its competence, as well as by the whistleblower, also by the trade union organization indicated by the same.
Retaliatory or discriminatory dismissal of the reporting party is null and void. Any change of duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower, are also null and void. It is the employer's responsibility, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissal, transfer, or subjection of the whistleblower to other organizational measures having negative effects, direct or indirect, on working conditions, subsequent to the submission of the report, to demonstrate that such measures are based on reasons unrelated to the report itself.
Whistleblowing reports can come from people inside the company (e.g. employees) or external (e.g. suppliers, customers and third parties in general).

1 PURPOSE OF THESE PROCEDURES

The purpose of this document is to provide specific information on the applicability of the "whistleblowing" legislation at G.B. Ricambi S.P.A. (hereinafter also G.B. Ricambi) specifying its contents, methods and responsibilities. The ultimate aim is to remove factors that may hinder or discourage recourse to the institution, such as doubts and uncertainties about the procedure to be followed and fears of retaliation or discrimination. In this perspective, the objective pursued by this procedure is to provide the whistleblower (whistleblower) with clear operational indications on the subject, contents, recipients and methods of transmission of reports, as well as on the forms of protection that are offered to them in our legal system.
The aim of these procedures is therefore to:

- Comply with the regulatory obligations set out in Legislative Decree no. 24 of 10 March 2023 so-called "Whistleblowing";
- Manage company reports;
- Identify the figures, roles and responsibilities in the whistleblowing reporting system;
- To bring to the attention and involve all employees, self-employed, collaborators, consultants, volunteer trainees, shareholders, directors, control and supervisory bodies (board of statutory auditors and auditors), in the adoption of the whistleblowing reporting system.
- Promote and disseminate the culture of corporate transparency, by increasing awareness of the perception of wrongdoing.

2 SUBJECT OF THE REPORT

Taking into account the breadth of the cases that can be reported, publicly disclosed or denounced, the legislator has typified the offences, acts, behaviours or omissions that can be reported, disclosed or reported, indicating in detail what qualifies as a violation.

In particular, the report (necessarily learned in the work context of the whistleblower) may concern:

- Information on violations of National Regulations (civil, accounting and administrative) and the European Union[3]
- Actions or omissions, committed or attempted, that are criminally relevant (including predicate offences for the application of Legislative Decree 231/2001);
- Activities or Omissions carried out in violation of the Codes of Conduct or other internal provisions that may be sanctioned by disciplinary means;
- Conduct likely to cause financial damage to the Company G.B. Ricambi.
- Conduct likely to cause damage to the health or safety of G.B. Ricambi employees, users and citizens or to cause damage to the environment;
- Actions or omissions that may cause prejudice to users or employees or other subjects who carry out their activities at G.B. Ricambi.
- *Whistleblowing does not concern complaints of a personal nature of the whistleblower or claims/instances that fall within the discipline of the employment relationship or relations with the hierarchical superior or colleagues, for which reference must be made to the discipline and procedures of the Human Resources Service. Also excluded are reports of violations where they are already regulated on a mandatory basis by the European Union or National acts indicated in Part II of the Annex to the Decree, or the national ones that constitute implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937. Again, reports of breaches in the field of national security, as well as procurement related to aspects of defence or national security, are excluded, unless these aspects fall under the relevant secondary legislation of the European Union.*

3 SCOPE OF APPLICATION

This document applies to the company G.B. Ricambi S.P.A. (in short also "G.B. Ricambi" or "Company") as it is one of the entities that:

- have employed, in the last year, an average of at least fifty employees with permanent or fixed-term employment contracts;
- fall within the scope of EU acts known as so-called 'EU acts'. Sensitive sectors, even if they have not reached the average of at least 50 employees in the last year; (Receiving stolen goods and recycling)
- fall within the scope of Legislative Decree no. 231 of 8 June 2001, and adopt the organisational and management models provided for therein, EVEN if in the last year they have not reached an average of 50 employees.

4 REFERENCES

- European Directive No. 2019/1937;
- LAW no. 179 of 30 November 2017;
- Legislative Decree 231 of 8 June 2001;
- Legislative Decree no. 24 of 10 March 2023;
- Anac Guidelines of 12 July 2023;
- Confindustria Operational Guide of 27 October 2023;
- Art. 54 bis d.lgs. 165/2001 and the National Anti-Corruption Plan)

[3] Annex 1 to Legislative Decree 24/2023, Article 325 TFEU, Article 26 TFEU

5 TERMS AND DEFINITIONS

Whistleblower: The whistleblower is the person who reports, discloses or denounces to the judicial or accounting authority, violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which he or she has become aware in a public or private work context.

Information on violations: information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete evidence, could be committed in the organization with which the reporting person or the person who files a complaint to the judicial or accounting authority has a legal relationship (employment contract, employment contract, management or control), as well as elements concerning conduct aimed at concealing such violations;

Reporting: the written or oral communication of information about violations;

Internal reporting: the communication, written or oral, of information about violations, submitted through the internal reporting channel

External reporting: the communication, written or oral, of information on violations, submitted through the external reporting channel; (Anac)

Public disclosure: making information about violations public through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people;

Reporting person: the natural person who makes the report or public disclosure of information about violations acquired in the context of his or her work context;

Facilitator: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;

Work context: the work or professional activities, present or past, carried out in the context of legal relations with the company, through which, regardless of the nature of such activities, a person acquires information on violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority;

Affected Person: the natural or legal person named in the internal or external report or public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the publicly reported or disclosed violation;

Retaliation: any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly;

Follow-up: the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigations and any measures taken;

Anonymous reports: reports that do not contain any elements that would allow the author to be identified.

Acknowledgment: communication to the reporting person of information relating to the follow-up that is given or intended to be given to the report;

Public sector entities: the public administrations referred to in Article 1, paragraph 2, of Legislative Decree no. 165 of 30 March 2001; independent administrative guarantee, supervisory or regulatory authorities; public economic entities; publicly-controlled companies pursuant to art. 2359 cc, even if listed; in-house companies, even if listed; bodies governed by public law referred to in Article 3(1)(d) of Legislative Decree no. 50 of 18 April 2016; public service concessionaires.

Private Sector Entities: Entities, other than those falling within the definition of public sector entities.

6 CONTENT OF THE REPORTS

6.1 Who Can Report. Reporting

The company G.B. Ricambi has already implemented an internal reporting system as already required by art. 6 of Legislative Decree no. 231 of 8 June 2001 on the administrative liability of entities.

For G.B. Ricambi, persons who work as the following are entitled to report:

- Employed persons;
- self-employed workers who carry out their work on behalf of the same Company;
- collaborators, freelancers and consultants who work on behalf of the Company;
- volunteers and trainees, paid and unpaid at the same Company;
- Shareholders;
- administrative, managerial, control, supervisory or representative functions (Board of Directors, Board of Statutory Auditors, Auditors) even if such functions are exercised on a purely de facto basis, at the Company itself;

6.2 When to report

Reports can be made:

- when the legal relationship is ongoing;
- during the probationary period;
- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
- after the termination of the legal relationship, if the information about the violations was acquired before the termination of the relationship (e.g. retirement).

6.3 What can be reported

Behaviours, acts or omissions that harm the public interest or the integrity of the public administration or private entity may be reported, consisting of:

a) Violation of national regulations

- administrative, accounting, civil or criminal offences;
- relevant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001 (predicate offences by way of example: Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union to obtain public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies), o violations of the organization and management models provided for therein;

b) Violations of European regulatory provisions

- offences falling within the scope of European Union acts in the following areas: public procurement; financial services, products and markets and the 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; protection of privacy and protection of personal data and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions relating to the internal market (e.g. infringements of competition and state aid);
- acts or conduct which defeat the object or purpose of the provisions laid down in Union acts

.

6.4 Subject of the reports:

- information relating to conduct aimed at concealing the violations indicated above;
- unlawful activities that have not yet been carried out but that the whistleblower reasonably believes may occur in the presence of precise and consistent concrete elements;
- well-founded suspicions;
- The reported violations must be those typified and affect the interest of the institution.

<u>These provisions do not apply to disputes, claims or requests related to a personal interest of the reporting person that relate exclusively to their individual employment relationships.</u>

6.5 Content of the report

The whistleblower must provide all the useful elements to allow the necessary and appropriate checks and investigations to be carried out to verify the validity of the facts being reported.

To this end, the report should preferably contain the following elements:

- Personal details of the person making the report, with a declaration of the role and function performed; (except anonymously)
- A clear and complete description of the facts that are the subject of the report;
- The circumstances of the time and place in which the acts were committed (if known);
- Personal details or other elements (functions, qualifications) that make it possible to identify the person who carried out the reported facts; (if known)
- The indication of any other subjects who may report on the facts being reported;
- An indication of any documents that may confirm the occurrence of the reported facts;
- Any other information that may provide confirmation on the validity and existence of the reported facts.

<u>Anonymous reports</u>, i.e. without elements that allow their author to be identified, will be taken into consideration only if they are adequately detailed and made in great detail, i.e. they are such as to bring out facts and situations relating them to specific contexts (e.g. indications of names or particular qualifications, mention of specific functions or tasks, special proceedings or events, etc.)

6.6 How to report

The following reporting methods can be used:

a) Internal reporting channel;
b) External channel (managed by Anac);
c) Public Disclosure;
d) Denunciation;

The choice of the reporting channel is no longer left to the discretion of the whistleblower as the use of the internal channel is favoured as a priority and, only if one of the conditions referred to in point b) of this paragraph is met, an external report can be made.

a) Inner channel

In order to be considered adequate, internal reporting channels must be suitable to ensure the confidentiality of the identity of the whistleblower and the persons involved (reported, facilitator, any other third parties), the content of the report and the documentation relating to it. With regard to the concrete tools through which to activate the internal reporting channel, Article 4 of the Decree provides that reports can be made in different ways:

- in written form: analog or computerized;
- orally, through dedicated telephone lines or voice messaging systems and, at the request of the whistleblower, through a direct meeting with the reporting manager, which must be scheduled within a reasonable time.

In this regard, also in the light of the ANAC LG, it is clarified that the choice of the method through which to make the report between the written or oral one, concerns the whistleblower. For the company, on the other hand, it is mandatory to set up both the written channel - analog and/or computer - and the oral one, having to make both available to the whistleblower. The alternative, therefore, concerns only the written form: the company will be able to decide whether to use the tool of the online platform or opt for paper mail (by way of example, providing for the use of registered letters).

With reference to paper mail (i.e. the so-called analog mode), ANAC, in its guidelines, suggests that the report be placed in two sealed envelopes, including, in the first, the identification data of the whistleblower, together with an identity document; in the second, the subject of the report; Both envelopes must then be placed in a third envelope bearing the wording "reserved for the manager of the report" on the outside. The choice between the on-line platform and the analogue/paper mode is an assessment left to the individual company.

b) External channel (Anac Managed)

The competent authority for external reports, including those of the private sector, is ANAC. It is possible to report to the Authority only if one of the following conditions is met:

- the activation of the internal reporting channel is not envisaged in the context of the work context, i.e., it is not active or does not comply with the standard;
- the reporting person has already made an internal report and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if the reporting person were to make an internal report, it would not be effectively followed up or that the report could lead to a risk of retaliation;

- The reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

c) Public Disclosure

Public disclosure means making information about violations public through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.

The reporting person who makes a public disclosure benefits from the protection provided for by this procedure and by current legislation (Legislative Decree 24/2023) if, at the time of public disclosure, one of the following conditions is met:

- the reporting person has previously made an internal and external report or has directly made an external report and has not been responded to within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- The reporting person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the report may be colluding with or involved in the violator.

d) Denunciation

The whistleblower proceeds directly to the report to the competent judicial or accounting authority as per current legislation, in the event that it assesses the need or urgency.

6.7 Protection of the Whistleblower

The legislation dedicated to Whistleblowing protects the good faith of the whistleblower at the time of reporting. The rule provides that the reporting person will benefit from the protections provided by law only if, at the time of the report, he or she had reasonable grounds to believe that the information about the violations reported, publicly disclosed or reported was true.

(a) Protection of confidentiality

Reports may not be used beyond what is necessary to adequately follow them up. The identity of the whistleblower may not be disclosed to persons other than those competent to receive or follow up on the reports.

The prohibition to reveal the identity of the whistleblower refers not only to the name of the whistleblower but also to all the elements of the report, from which the identification of the whistleblower can be obtained, even indirectly.

The protection of the identity of the whistleblower is also guaranteed in the event of criminal, accounting and disciplinary proceedings.

The identity of the persons involved and of the persons mentioned in the report is also protected until the conclusion of the proceedings initiated on the basis of the report, in compliance with the same guarantees provided for the reporting person.

This is without prejudice to the application of national or European Union provisions on legal professional secrecy and the secrecy of court decisions.

In internal reporting procedures, the person concerned may be heard, or, at his or her request, heard, including by means of a paper-based process through the acquisition of written observations and documents.

Reports (all of them) are managed in compliance with current privacy legislation (EU Reg. 679/2016)

b) Anonymous reports

This reporting system provides for the possibility for the whistleblower to make reports anonymously, with the possibility in any case of being able to disclose their identity to the supervisory body at a later stage of the investigation.

In the event of an anonymous report, the whistleblower will not be able to receive the acknowledgement of receipt of the report within 7 days, will not be able to receive a response within three months, nor will he be contacted for further information by the supervisory body in charge.

In the event of an anonymous report, the supervisory body, in any case, will carry out the necessary inspection to verify the information received.

c) Protection against retaliation

Any form of retaliation, even if only attempted or threatened, is prohibited. The reasons that led the person to report or report or publicly disclose are irrelevant to the protection of the person.

In general, retaliation means: 'any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or is likely to cause to the reporting person or to the person who filed the complaint, directly or indirectly, an unjust damage."

Specific retaliation may include:

- dismissal, suspension or equivalent measures;
- relegation or non-promotion;
- change of duties, change of place of work, reduction of salary, modification of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including financial sanctions;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavourable treatment;
- the 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;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;

- improper listing on the basis of 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;
- the early termination or cancellation of the contract for the supply of goods or services;
- the cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

Entities and individuals can notify ANAC of the retaliation they believe they have suffered. The ANAC publishes the procedures for reporting on its institutional website.

The safeguards also apply:

- the facilitator (a natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential);
- to persons in the same working context as the reporting person, the person who filed a complaint or the person who made a public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree;
- to the work colleagues of the reporting person or of the person who has made a complaint or made a public disclosure, who work in the same working context as the person and who have a habitual and current relationship with that person.
- entities owned by the reporting person or for which the same persons work, as well as entities operating in the same working environment as the aforementioned persons.

(d) Loss of protection

When the criminal liability of the reporting person for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, is ascertained, the protections are not guaranteed and a disciplinary sanction is imposed on the reporting person or complainant.

7 METHODS AND RECIPIENTS OF THE REPORT

G.B. Ricambi makes available to its employees, collaborators and third parties in any capacity the following reporting channels to allow, in the easiest possible way, the exercise of this right.
All information relating to the modality can be found on the Company's website, in the "Whistleblowing" section.
The report must be addressed to the appointed Supervisory Body, which may make use – in the management of the report – of its own collaborators and persons in any case bound by the same respect for confidentiality and privacy legislation
The report can be submitted in the following ways:

(a) Analogue written form:

Written reports, also anonymously, in a sealed envelope sent to the attention of the Supervisory Body of the Company GB Ricambi at the address of the Company Iureconsulting s.r.l. located in via Strada Scaglia Est, 31/A, 41126 MO bearing the indication "CONFIDENTIAL PERSONAL".
It is recommended – in order to best guarantee confidentiality in the management of the data, the method of sending indicated above or through the use of the three sealed envelopes which must contain:

1. Envelope 1 (one): Identification data of the whistleblower, together with an identity document;
2. Envelope 2 (two): Subject of the report;
3. Envelope 3 (three): The other two envelopes;

Envelope 3(three) must contain, on the outside, the wording "reserved for the manager of the report".

B1) Oral form (face-to-face meeting at the request of the whistleblower):

Personal contact with one of the members of the Supervisory Board;

B2) Oral Form (dedicated telephone line)

By calling +39 059/2914890 and releasing your recorded message, after having listened to and accepted the information on operating methods and privacy aspects;

8 VERIFICATION OF THE VALIDITY OF THE REPORT

The management and verification of the validity of the circumstances represented in the report are entrusted to the Supervisory Body legitimately appointed and in charge of handling the reports. The same will be able to avail itself of the support and collaboration of the competent structures of the company and, if necessary, of external control bodies. If, at the end of the verification, the report is found to be well-founded, the appointed Body, in relation to the nature of the violation, will provide:

- to lodge a complaint with the competent judicial authority;
- to communicate the outcome of the investigation to the Board of Directors and the Board of Statutory Auditors so that disciplinary action can be taken against the perpetrator of the ascertained violation;

9 DISCLOSURE OBLIGATIONS

Information has been provided of this procedure through all company channels and all the information obligations referred to in art. 4 of Legislative Decree no. 24/2023[4];

10 PROCESSING OF PERSONAL DATA

Any processing of personal data, including communication between the competent authorities, provided for by the Decree, is carried out in accordance with Regulation (EU) 2016/679, Legislative Decree No. 196 of 30 June 2003 and Legislative Decree No. 51 of 18 May 2018. Each communication of data is carried out in accordance with Regulation (EU) 2018/1725.

"*The processing of personal data relating to the receipt and management of reports shall be carried out by the entities referred to in Article 4, in their capacity as data controllers, in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree No 51 of 2018, providing appropriate information to reporting persons and persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the*

[4] Where present, information was given to the representatives and trade unions referred to in Article 51 of Legislative Decree No. 81 of 2015 (in compliance with Article 4 of Legislative Decree 24/2023);

aforementioned Legislative Decree No. 51 of 2018, as well as adopting appropriate measures to protect the rights and freedoms of data subjects"[5]

[5] In compliance with art. 13 of Legislative Decree 24/2023