



# So-called “Whistleblowing” reporting procedure

(Legislative Decree no. 24/2023 implementing  
European Directive no. 1937/2019)

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# 1. Introduction

The purpose of this procedure is to regulate the process of reporting breaches, in compliance with the information contained in Legislative Decree no. 24 of 10 March 2023 on *"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 laying down provisions on the protection of persons who report breaches of national laws"*.

# 2. Purpose

The institute of whistleblowing is a legal instrument to protect those who wish to report possible breaches in respect of which there is reasonable suspicion or knowledge that they constitute offences, which they have witnessed within their working environment and/or when carrying out their duties.

The rationale of this procedure is to define the reporting tools and procedures and the safeguards, for the purpose of preventing the person who has become aware of unlawful conduct or improper behaviour from omitting to report it for fear of suffering harmful, retaliatory or discriminatory consequences.

# 3. Definitions

"Company" refers to ILME S.p.A.

"SB" refers to the supervisory body appointed pursuant to Legislative Decree no. 231/2001.

"Manager" refers to the person who manages the internal reporting channel, is the recipient of the report and is authorised to process it.

**The Manager of the internal reporting channel in ILME S.p.A. is identified as the Chairman of the SB, Atty. Giovanni Catellani**

"Breaches" refers to conduct, acts or omissions that harm the public interest or the interest or integrity of the Company as indicated in art. 2 of Legislative Decree no. 24/2023.

"Reporting/report" refers to the written or oral communication of information concerning breaches.

"ANAC": Italian National Anti-Corruption Authority.

# 4. Who can make a report

Reports may be made by those who believe they have become aware of unlawful conduct or, in any case, improper conduct during the course of their work, namely:

- employees, including if on probation, former employees (if information about the breaches was obtained in the course of the employment relationship);
- candidates (if information about the breaches was obtained in the course of the selection process);
- trainees and volunteers, including if unpaid;
- self-employed workers and collaborators who carry out their work at the Company's premises;
- freelancers, suppliers of goods and services and consultants;
- shareholders, persons with administrative, management, control, supervision or representation roles at the Company or other entities of the Company, even if such roles are exercised on a de facto basis.

## 5. What can be reported

The subject of the report must be conduct, acts or omissions that damage the interest or integrity of the Company and that consist of:

- administrative, accounting, civil or criminal offences;
- relevant unlawful conduct pursuant to Legislative Decree no. 231/2001 or breaches of the Organisational and Management Model adopted by the Company, including breaches of the Code of Ethics;
- offences relating to the application of national laws and regulations with regard to public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy protection and protection of personal data and security of networks and information systems;
- acts or omissions that harm the financial interests of the European Union;
- acts or omissions concerning the internal market (including competition and state aid infringements and tax infringements).

By virtue of the gender equality certification adopted by the Company, any breaches in this area may also be carried out in the manner indicated in this procedure.

This procedure does not apply to disputes, claims or requests related to a personal interest of the Whistleblower or the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment relationships, or are inherent to their collaborative/consultancy relationships.

All reports outside the scope of the whistleblowing procedure shall be forwarded by the Manager to the relevant internal offices of the Company with competence in the matter and notification of such transmission will be given to the Whistleblower. In this case, the reporting parties shall not be entitled to the protection provided by the whistleblowing legislation.

## 6. Internal reporting channels

ILME S.p.A. has activated its own internal reporting channels and has identified the Chairman of the SB, Atty. Giovanni Catellani, as the Manager.

**Atty. Giovanni Catellani is, therefore, required to protect the Whistleblower's confidentiality and to handle the report in compliance with regulations.**

Internal reports must be made through one of the following alternative channels:

- **in writing by post** by sending a letter to:  
**Atty. Giovanni Catellani - Via Guido da Castello 33 - 42121 Reggio Emilia**  
 In this case, "riservata personale" (personal and confidential) must be indicated on the envelope and two additional envelopes must be inserted inside it: one containing the subject of the report and the other containing the identification data of the Whistleblower with a copy of the identity document.
- in oral form through a first phone call to **Ms Mirella Brambilla**, HR Assistant, at **+39 334 61.92.762** (only dedicated and active during working hours), who shall put the Whistleblower in contact with Atty. Giovanni Catellani;
- **through a face-to-face meeting** with the Manager at the request of the Whistleblower, after first approaching **Ms Mirella Brambilla**, at **+39 334 61.92.762** (only dedicated and active during working hours). She shall exclusively inform Atty. Giovanni Catellani to organise the face-to-face meeting with the Whistleblower.

If the report, expressly identified as a whistleblowing report or inferable as such, is submitted to a person other than the Manager identified above, it must be forwarded, within seven days of its receipt, to the Manager through one of the alternative channels identified above, with the Whistleblower simultaneously being notified that it has been forwarded.

## 7. How to make a report

To identify the correct reporting channel, it should be noted that:

- reports of relevant illegal conduct pursuant to Legislative Decree no. 231/2001 or breaches of the Organisational and Management Model adopted by the Company, including breaches of the Code of Ethics, must take place EXCLUSIVELY on the internal reporting channel (using one of the procedures stated above);
- other reports of breaches of national legislation and breaches of European Union law (art. 2, paragraph 1, letter a), nos. 3, 4, 5, 6, Legislative Decree, no. 24/2023) must take place PRIMARILY on the internal channel, without prejudice to what is specified below regarding external reporting and public disclosure.

The Whistleblower may make **an external report to the ANAC**, using the external reporting channel activated by the ANAC, **ONLY IF**:

- there is no mandatory activation of the internal reporting channel within their working environment, or this channel, even if mandatory, is not active or, even if activated, is not compliant with the law;
- the Whistleblower has already made an internal report and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up or that the same report may create the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

For details on the use of the external reporting channel activated by the ANAC, please refer to the authority's website.

A Whistleblower who makes a **public disclosure** (i.e. making information about breaches publicly available through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people) receives the protection provided by the whistleblowing legislation **ONLY IF**, at the time of the public disclosure, one of the following conditions is met:

- the Whistleblower has previously made an internal and external report or has made an external report directly and there has been no response within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be followed up effectively due to the specific circumstances of the actual case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be in collusion with the perpetrator of the breach or involved in the breach itself.

## 8. What the report must contain

The report must be based on accurate and consistent factual elements of which the Whistleblower has become aware, even randomly, within their working environment.

The Whistleblower must provide all elements useful to allow the manager to carry out the necessary and appropriate checks and assessments to verify the validity of the report.

In particular, the report must contain the following elements:

- personal details (name, surname, contact details of the Whistleblower) of the person making the report, with an indication of the position or role held within the Company;
- a clear and comprehensive description of the reported conduct;
- the circumstances of the time and place in which the allegedly unlawful conduct was committed;
- if known, the personal details or other useful elements to identify the person(s) who has/have carried out the reported conduct;
- if known, an indication of any other persons who may report the reported conduct;
- if known, an indication or enclosure of any documents that may confirm the validity of the reported conduct;

- any other information or documentation that may provide helpful feedback about the veracity of the reported conduct.

**Reports that do not contain the personal details of the Whistleblower** and that, as a result of a prior investigation by the Manager, are found to be inadmissible shall be filed. The reasons shall include, purely by way of example and without limitation:

- the reports are manifestly unfounded due to the absence of factual elements attributable to the characterised breaches;
- the content of the offence report is determined to be so generic that the facts cannot be understood, or the reported offences are accompanied by inappropriate or irrelevant documentation such as to prevent the content of the report itself from being understood;
- documentation alone is submitted without unlawful or inappropriate conduct being reported;
- the reports are manifestly unfounded due to lack of essential factual elements to support assessments.

In ascertained cases of impropriety, the Manager shall in any case justify the filing of the report prepared and notify the Whistleblower, by telephone or registered letter with return receipt, according to the information provided by said Whistleblower, and the Chairman of the Board of Directors.

## 9.

## Internal reporting management

### Notice of receipt of the report

Within seven days of receipt of the report, the Manager shall issue to the Whistleblower a notice of receipt, confirming that the report has been acknowledged, through the procedures used by the Whistleblower and the contacts provided.

### Initiation of the investigation of the report

The Manager shall initiate the investigation within a reasonable timeframe from receipt of the report, diligently following up the report received.

The Manager shall verify the reported facts in compliance with the principles of objectivity and confidentiality, including any hearing of the Whistleblower and any other persons who may report the reported facts.

In this sense, the Manager shall hold discussions with the Whistleblower and may request, if necessary, additions and/or documentation.

While respecting the confidentiality of the report (and the identity of the Whistleblower), the Manager must carry out any activity deemed necessary to assess the validity of the report, relying on any support and cooperation of the competent corporate structures and, if necessary, on any external parties in carrying out investigative activities.

If, at the end of the investigation carried out, the report proves to be well-founded, while respecting the confidentiality of the Whistleblower's identity, the Manager shall inform the Chairman of the Board of Directors who shall, alternatively or jointly, depending on the nature of the matter reported, take the following steps:

- lodge a complaint with the competent judicial authority;
- adopt the appropriate measures, requesting any disciplinary action;
- decide on the measures necessary to protect the Company.

In addition to cases where the report is inadmissible, as referred to above, the report shall certainly be filed in the following cases:

- groundlessness following an investigation;
- reports that fall outside the Manager's sphere of responsibility;
- impossibility of continuing the investigation due to failure to respond to a request for additions (information and/or documents) by the Whistleblower.

If the report is unfounded, the Manager shall file it, in any case notifying the Chairman of the Board of Directors of the outcome of the investigation and the reasons why it has been filed, while respecting the confidentiality obligations of the report and the identity of the Whistleblower.

### Conclusion of the procedure

The investigation must be completed within three months from the date of sending the notice of receipt of the report.

At the end of the investigation, the Manager must send a response to the Whistleblower regarding the outcome of the investigation and the related reasons, even in the event of filing.

If, for any reason, the report investigation does not allow the above-mentioned deadline to be met, the Manager must in any case send the Whistleblower, within the aforementioned three-month period, an interim communication warning of the need to continue the appropriate checks as may prove necessary.

## 10. Obligation of confidentiality

The data provided shall be processed within the scope and in compliance with the law.

The Manager is required to respect and ensure the confidentiality of the Whistleblower's identity, 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.

The identity of the Whistleblower and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without the express consent of the Whistleblower, to persons other than those authorised to receive or follow up reports.

The identity of the Whistleblower cannot be revealed, except in the cases provided for by art. 12 Legislative Decree no. 24/2023, for which express consent is requested for this purpose.

In the disciplinary proceedings resulting from the investigation, the identity of the Whistleblower may not be disclosed, where the allegation of the disciplinary complaint is based on investigations that are separate and supplementary to the report, despite resulting from it. If the report is based, in whole or in part, on the report and the identity of the reporter must strictly be known for the accused person's defence, the report shall be available for use for the purposes of disciplinary proceedings only if the Manager obtains the reporter's express consent to their identity being disclosed. In this case, it is the responsibility of the Manager to notify the Whistleblower of the reasons why it is considered essential to disclose their identity within the aforementioned terms. Breach of the Whistleblower's confidentiality obligations entails violation of the Organisational and Management Model with the ensuing disciplinary liability, in addition to the relevant administrative sanctions being imposed by the ANAC.

## 11. Whistleblower responsibilities

This procedure does not affect the Whistleblower's criminal liability in the case of slanderous or defamatory reports.

Whistleblower protection does not apply in the case of criminal liability (slander or defamation) or civil liability (unjust damage caused by wilful misconduct or negligence).

When the Whistleblower's criminal liability for the offences of defamation or slander or, in any case, for the same offences committed by reporting to the judicial or accounting authority or their civil liability for the same offence in cases of wilful misconduct or gross negligence is established, even by a judgment of first instance, the protections referred to in Legislative Decree no. 24/2023 are not guaranteed and a disciplinary sanction shall be imposed on the Whistleblower or complainant.

## 12. Protective measures

The protection measures, in addition to the Whistleblower, apply:

- to the facilitator (natural person who assists the Whistleblower in the reporting process, operating within the same working environment);
- to persons within the same working environment as the Whistleblower, the complainant or the person making a public disclosure and who are related to them by a stable emotional or family bond up to the fourth degree;

- to the work colleagues of the Whistleblower or of the person who has filed a complaint or made a public disclosure, who work in the same working environment as that person and who have an habitual and ongoing relationship with that person;
- to the entities owned by the Whistleblower or the person who has filed a complaint with the judicial or accounting authority or who has made a public disclosure or for whom the same persons work, as well as to the entities that operate in the same working environment as the aforementioned persons.

### **Non-retaliation**

Reporting persons may not be subject to any direct or indirect retaliation, discrimination or penalisation for reasons directly or indirectly linked to the report.

The Whistleblower may not, by reason of the report, be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure having direct or indirect negative effects on working conditions.

Retaliatory or discriminatory dismissal, change of duties or any other distortive measure against the whistleblowing party shall be null and void pursuant to articles 17 and 19 of Legislative Decree no. 24/2023.

The adoption of measures considered distortive to the reporting party may be reported by the interested party to the ANAC to issue the consequent sanctions, or the competent Judicial or Administrative Authorities may be seized to protect the subjective legal positions harmed.

### **Support measures**

The list of third sector entities that provide support measures to Whistleblowers is also established at the ANAC. The list, published by the ANAC on its website, shows the names of the third sector entities that carry out, according to the provisions of their statutes, the activities referred to in article 5, paragraph 1, letters v) and w), of Legislative Decree no. 117 of 3 July 2017, and who have entered into agreements with the ANAC.

The support measures provided by the entities consist of information, assistance and advice free of charge on reporting procedures and on the protection from retaliation offered by national and EU legislation, on the rights of the person concerned, and on the terms and conditions of access to legal aid.

## **1 3. Preservation of documentation**

Internal reports and related documentation shall be kept for as long as necessary for the processing of the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure, subject to the confidentiality requirements laid down by law.

The paper documentation relating to the report shall be collected, used, stored and archived in compliance with current privacy legislation. Personal data processed when managing reports must be protected with appropriate technical and organisational security measures according to the level of risk involved. With this in mind, therefore, suitable technical and organisational measures are put in place to ensure a level of security appropriate to the risk of personal data processing. In this regard, but also in relation to the knowledge acquired as a result of technical and technological progress, the nature of the personal data processed and the characteristics of the processing operations, special account must be taken of the risks arising from the destruction, loss, alteration, unauthorised disclosure or unauthorised access (including accidental) to personal data.

Moreover, personal data that is not obviously useful for the processing of a specific report must not be collected or, where collected, must be promptly deleted.

## **1 4. Broadcasting of this procedure**

ILME S.p.A. shall ensure the visibility of this procedure by publishing it on the Company's website and by posting in the workplace.

