

Instructions for managing reports and protecting whistleblowers

Who does it involve?

FIMER Spa, being subject to Directive (EU) 2019/1937.

Who is it aimed at?

- to all employees (employees and former employees).
- to members with administrative, management, control, supervisory or representation functions.
- to self-employed workers who carry out their activities at FIMER and its group companies.
- to volunteers and interns (paid or unpaid) who work for FIMER and its group companies.
- to freelancers and consultants who work for FIMER and its group companies.
- to FIMER customers / users.

What is it for?

To guarantee protection, not only of confidentiality but also against any retaliatory measures towards subjects who expose themselves with reports, contributing to the emergence and prevention of risks and prejudicial situations for FIMER and its group companies and, consequently, for the collective public interest.

Provide guidelines and operational indications to the reporter regarding the subject, contents, recipients and methods of management of the reports as well as the forms of protection that are offered in line with European and local regulatory references.

When to report?

When you become aware of illicit conduct founded or presumably based on precise and consistent factual elements relating to the work context. The subject of reporting may be specific violations of national and EU regulations and/or illicit facts of a different nature that harm the public interest or the integrity of the Company.

Information on reportable violations does not include news that is clearly unfounded, information that is already totally in the public domain, as well as information acquired only on the basis of rumors or unreliable sources (so-called rumors).

Who will receive the report?

FIMER has appointed a Committee which has been entrusted with the management of the reports.

Said Committee, as manager of the channel, is called upon to give "diligent follow-up to the reports received" pursuant to the law, and therefore act as an investigating agent who, having examined the case, once the fumus of the validity has been grasped, remits - to ascertain the individual responsibilities or carry out checks of merit or legitimacy - to the internal bodies or external bodies/institutions, each according to their own competences.

The Committee is made up of the Supervisory Body pursuant to the Legislative Decree 231/01, and subsequent amendments, and the Human Resources Manager.

When transmitting the report, the reporting party always has the right to exclude one or more functions as the recipients of the report from those authorized.

Activities of the External Manager Whistleblowing

The Committee, on a preliminary basis, carries out an assessment regarding the existence of the essential requirements of the report in order to evaluate its admissibility (preliminary investigation).

In particular, the Committee verifies:

- whether or not it falls within the subjective and objective scope of the law (who reported and what they reported).
- the presence of factual elements suitable to justify any further investigations.
- that the report is precise and detailed and, therefore, not generic and not defamatory.
- that any documentation attached to the report is appropriate and consistent.

After having assessed the report as admissible, the Committee carries out the investigative activity necessary to follow up on the report, including through hearings and acquisition of documents, always respecting the principles of impartiality and confidentiality.

In case of violations of the Code of Ethics and the Organization, Management and Control Model, where it does not coincide with the Committee, the FIMER Supervisory Body, bound to confidentiality, is always involved. Any further subjects may be involved subject to information and signing of the confidentiality agreement.

Upon completion of the investigation and, in any case, within 3 months from the date of the acknowledgment of receipt (notification), the External Manager undertakes to provide feedback to the reporting party, unless the terms are extended to 6 months if adequately justified.

What can **NOT** be the subject of a report?

- Disputes, claims or requests linked to a personal interest of the reporting person which relate exclusively to their individual working relationships or inherent to their relationships with hierarchically superior figures.
- Reports of violations relating to national security, as well as procurement relating to aspects of defense or national security

What are the internal channels for making a report?

The Company, having consulted the trade union representatives, has adopted the following solutions.

Reporting channels: internal, external, public disclosure.

The Company has established internal reporting channels that guarantee the confidentiality of the identity of the reporting person, the person involved, and the person mentioned in the report, as well as the content of the report and the related documentation.

The reporting party must use the following channel made available by the Company:

*Please note. The reporter must **NOT** send his reports from company email accounts*

The Committee, with its budget, has equipped itself with an email address:

whistleblowing_fimerspa@proton.me

opened at the ProtonMail provider with end-to-end encryption.

ProtonMail is a private email service that uses open source, independently audited, end-to-end encryption and zero-access encryption to protect communications.

This prevents your data from being hacked and ensures that no one (not even Proton) can access your mailbox.

Please note: only the Committee can read the reporter's message

Please note that you must proceed with the whistleblowing report using the internal channel.

How to make a whistleblowing report

The reporter must not send reports from their company email accounts.

The mandatory data of the report are title and subject of the report and Company involved.

The reporting party has the right to indicate information regarding the identity of the reporting party.

In any case, please remember that the report must be substantiated by indicating:

- The circumstances of time and place in which the reported event occurred.

- The description of the fact (even in the presence of evidence or with the possibility of attaching documents).
- The elements that allow identifying the person to whom the reported facts can be attributed.

The report, under penalty of inadmissibility, must contain:

- The identification data of the reporting person as well as an address to which subsequent updates can be communicated.
- The personal details or other elements that allow the identification of the person(s) held responsible for the facts reported.
- Indication of any other subjects who can report on the facts being reported.
- Indication of any documents that can confirm the validity of such facts.
- Any other information that can provide useful feedback regarding the existence of the facts reported.

Send the report only when you are sure of the content to be forwarded.

Once the report has been made, the reporting party will receive acknowledgment of receipt. With this notice the notification deadline for the report is considered to have elapsed.

Within three months (except in particular cases) from the acknowledgment of receipt or notification, the reporting party will receive the outcome of the report.

Reports can also be sent anonymously. However, the Committee reserves the right to take anonymous reports into consideration, to initiate further investigations/investigations to ascertain what has been reported, only where they present precise, consistent and adequately detailed information.

In any case, the protection measures to protect the whistleblower apply only if the reporting person is subsequently identified and has suffered retaliation.

The data and information transmitted are archived by the Committee and kept for a period of 2 years.