

SEKO S.P.A.

PROCEDURE FOR HANDLING OF REPORTS OF VIOLATIONS

- - -

WHISTLEBLOWING

(DRAFTED PURSUANT TO IT. LEGISLATIVE DECREE NO. 24/2023)

Revision	Description
1	Document drafted based on the instructions of (It.) Legislative Decree no. 24/2023 and the Platform available in the company for the management of reports

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CONTENTS

1	FOREWORD.....	3
2	REFERENCES	3
3	PURPOSE AND SCOPE	3
4	SUBJECT OF THE REPORT.....	3
5	RECIPIENTS.....	4
6	CONTENT OF THE REPORT	5
7	HOW TO SUBMIT AN INTERNAL REPORT	5
7.1	<i>Internal reporting channel</i>	6
8	MANAGEMENT OF REPORTS	7
8.1	<i>STAGE 1: Detection of the report</i>	7
8.2	<i>STAGE 2: Preliminary analysis of the Report</i>	8
8.3	<i>STAGE 3: Internal investigation</i>	8
8.4	<i>STAGE 4: Conclusion of the investigation</i>	9
9	TRACEABILITY OF THE REPORTS AND ARCHIVING OF DOCUMENTATION	10
10	EXTERNAL REPORTING - ANAC [NATIONAL ANTI-CORRUPTION AUTHORITY].....	10
11	PUBLIC DISCLOSURES	11
12	PROTECTION OF THE REPORTING PERSON - CONFIDENTIALITY.....	11
13	PROTECTION MEASURES FOR THE REPORTING PERSON AND PROHIBITION OF RETALIATION	12
14	DISCIPLINARY SANCTIONS	13
15	COMMUNICATION AND TRAINING	13
16	PROCESSING OF PERSONAL DATA	14
	ANNEXES	14

1 FOREWORD

In accordance with the new requirements of (It.) Legislative Decree of 10 March 2023, no. 24, which entered into force on 30 March 2023, concerning the “implementation of Directive (EU) 2019/1937 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 laws” (the “Decree”), this document aims to formalise the way in which reports (known as “Whistleblowing”) are handled.

The Decree regulates the protection of persons who report violations of provisions of national and European Union regulations that harm the public interest or the integrity of the public administration or that of the private entity, of which they become aware in the context of their work.

2 REFERENCES

- ✓ (It.) Legislative Decree no. 24/2023 “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 for the protection of persons who report breaches of national laws”;
- ✓ (It.) Legislative Decree no. 231/2001 as subsequently amended and supplemented. “Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to article 11 of Law of 29 September 2000, no. 300”;
- ✓ (It.) Legislative Decree no. 196/2003 as subsequently amended and supplemented. “Personal data protection code”, as well as Procedure (EU) 2016/679 (GDPR).

This Procedure also takes into account the provisions of the *ANAC [National Anti-Corruption Authority] Guidelines on the protection of persons who report violations of Union law and the protection of persons who report violations of national laws. Procedures for the submission and management of external reports*, issued on 15 July 2023.

3 PURPOSE AND SCOPE

The main purpose of this Procedure is to provide guidelines for the protection of persons who report breaches of European Union law and of national regulatory provisions and for the subsequent handling of reports (known as “Whistleblowing”).

4 SUBJECT OF THE REPORT

The breaches (of which the whistleblower has become aware in the context of his or her work or employment relationship with the Company) that can be reported consist of conduct, acts or omissions that harm the public interest or the integrity of the public administration or the that of the Company and consist of:

1. relevant unlawful conduct pursuant to (It.) Legislative Decree no. 231/2001 or breaches of the Organisation, Management and Control Model adopted by the Company (“Model 231”), which do not fall within the breaches indicated in the following points;
2. offences covered by legislation on: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport

safety; protection of the environmental; protection from radiation and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;

3. acts or omissions detrimental to the EU's financial interests;
4. acts or omissions concerning the internal market, including the violation of competition and State aid rules and the violation of rules in order to obtain a tax advantage for the Company;
5. acts or conduct that undermine the object or purpose of the provisions of Union acts in the areas indicated under 2), 3) and 4).

In line with the provisions of the Decree, this Procedure does not apply to reports concerning:

- a) disputes, claims or demands linked to an interest of a personal nature of the reporting person that relate exclusively to his or her individual employment relationships or pertaining to his or her employment relationships with hierarchically superior persons;
- b) breaches of rules already mandatorily regulated by European Union or national acts indicated in Annex II to the Decree or by national acts constituting implementation of European Union acts indicated in Part II of the Annex by Directive (EU) 2019/1937;
- c) national security breaches, as well as breaches of procurement relating to aspects of national defence or security.

The information to be reported may concern both violations committed and those not yet committed that the reporting person reasonably believes could be committed on the basis of concrete elements¹.

5 RECIPIENTS

The Recipients of this Procedure are:

- the employees;
- the self-employed, as well as holders of a collaboration relationship;
- the workers or collaborators who supply goods or services or perform works for third parties (suppliers);
- the freelancers and consultants;
- the volunteers and trainees, paid and unpaid;
- the shareholders and persons with administrative, management, control, supervisory or representative powers (even if such powers are exercised on a de facto basis);

The protective measures envisaged in this Procedure also apply with reference to: *brokers; persons in the same work context as the reporting person; work colleagues of the reporting person who work in the same work context and who have a habitual and current relationship with the reporting person; entities owned by the reporting person or operating in the same work context as the reporting person.*

The procedure also applies if the report is made:

- when the legal relationship with the company has not yet begun, if the information was acquired at the selection or, in any case, pre-contractual stage;
- during the probationary period;
- after the dissolution of the legal relationship, if the information was acquired in the course of that relationship.

¹ Definition of "information on the reports" as per art. 2 para. .1 let. B of (It.) Legislative Decree no. 24/2023

6 CONTENT OF THE REPORT

The reports must contain the narration of facts, events or circumstances that may constitute the underlying elements of the alleged breach, and must be made with a sufficient degree of detail to allow, at least theoretically, the identification of elements that are useful or decisive for the purposes of verifying the merits of the report.

In general, reports may contain the following elements:

- indication of the area/sector of the company to which the report refers;
- a clear and full description of the facts that are the subject of the report;
- if known, the time and place in which the acts were committed;
- particulars of the reported person, if any, or other elements enabling the identification of the person(s) who carried out the reported facts;
- whether the facts in question have already been reported;
- the indication and attachment of any supporting documents which may provide proof that the facts being reported are well-founded, as well as the indication of other persons potentially aware of the facts².

Anonymous reports, i.e. reports in which the identity of the reporting person is neither explicit nor unambiguously and immediately identifiable, are generally allowed; such reports will only be taken into account if they contain information that is substantiated with respect to the content of the report.

In this case, the measures for the protection of the reporting person will apply even if that person is subsequently identified.

7 HOW TO SUBMIT AN INTERNAL REPORT

The Company has entrusted the management of the reporting channel to an *external Office in charge of handling the reports* by appointing the firm FGM Management Consulting S.r.l. (Contact person Mr Carlo Nardone), with particular experience in the area of whistleblowing, which will operate within an internal “Committee” for the assessment of the reporting, in line with the provisions of art. 4, paragraph 2, of (It.) Legislative Decree no. 24/2023.

This Committee consists of the Head of Administration, Finance and Control and the Head of Human Resources. However, the most appropriate organisational structures may be involved in connection with the Reporting, as will be discussed in more detail below.

In the event of a situation of conflict of interest (i.e. when one of the persons handling the report has an interest of his or her own and this interest is potentially capable of interfering with the impartial and objective handling of the report) on the part of one of the members of the Committee, the latter is obliged to promptly notify the other members and refrain from any activity related to the specific case.

Please note as of now that, in the event that the report concerns unlawful conduct relevant under (It.) Legislative Decree 231/01 or breaches of the Organisation, Management and Control Model, the preliminary

² ANAC [National Anti-Corruption Authority] Guidelines: paragraph 2.1.4 The elements and characteristics of reports: “It is necessary that the report be as substantiated as possible in order to make it possible for the persons competent to receive and handle reports in public and private sector entities and administrations, as well as the ANAC [National Anti-Corruption Authority], to make decisions on the facts. In particular, the following must be clear: the time and place in which the reported fact occurred; a description of the fact; personal details or other elements enabling the person to whom the reported facts are attributed to be identified. It is also useful to attach documents that may provide evidence of the facts being reported, as well as an indication of other persons potentially aware of the facts.

investigation activity - as better described in the following paragraphs - will be carried out with the involvement of the Supervisory Body.

The Committee and the Supervisory Body have the following responsibilities:

- to ensure the functioning of the entire process of Reporting violations in all its phases as set out in this Procedure;
- to promptly examine the Reports received by carrying out the investigation proceedings as described in this Procedure;
- to ensure, where foreseen, the periodic provision of information to the Reporting Person and to the Reported Person on the development of the proceedings;
- to ensure that the traceability of the process and the archiving of all process-related documentation is guaranteed;
- to report, directly and without delay - in accordance with the provisions of this Procedure - to the Corporate Bodies the information to which the Reporting refers, where relevant.

The investigation activities will be coordinated by the *external Office in charge of handling the reports* - in agreement with the Committee and the Supervisory Body - and may envisage specific verification activities aimed at certifying the truthfulness and merits of the reported facts.

The Committee and the Supervisory Body are also guaranteed access to all company structures concerned and to all the documentation and information deemed necessary for the verification/feedback activities.

7.1 Internal reporting channel

Internal reports (i.e. those made using the reporting channels made available by the Company) may be sent either in written or verbal form.

Reports should be made in written or verbal form via the IT platform at <https://seko.whistlelink.com/>.

Verbal reports may also be received through a specific request for a meeting with the external Office for the handling of reports under art. 14 of (It.) Legislative Decree no. 24/2023 through a specific request to be made through the aforementioned IT platform: in this case, subject to the consent of the reporting person, the report may also be documented “by means of a recording on a device suitable for storage and listening or by means of minutes. In the case of minutes, the Reporting person may verify, rectify and confirm the minutes of the meeting by signing them”.

8 MANAGEMENT OF REPORTS

The *external Office in charge of handling the reports* and the Committee ensure that all the appropriate checks are carried out on the reported facts, guaranteeing that these steps are carried out within the established time limits and in compliance with the completeness and accuracy of the preliminary investigation activities, through the following activities:

- a) by issuing with an acknowledgement of receipt of the report to the reporting person within seven days of its receipt;
- b) by maintaining an open channel of dialogue with the reporting person; they may request supplementary information from the latter, if necessary;
- c) by diligently following up on the reports received;
- d) by providing feedback on the report within three months of the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period from the submission of the report;
- e) by providing clear information on the channel, procedures and prerequisites for internal and external reporting;
- f) by documenting the investigation, analysis and determination of the merits of the report received.

The process for managing the Reports referred to in this procedure consists of the following macro-stages:

1. DETECTION OF THE REPORT
2. PRELIMINARY ANALYSIS OF THE REPORT;
3. INTERNAL INVESTIGATION - EVALUATION;
4. CONCLUSION OF THE INVESTIGATION.

At each of the stages described below, the confidentiality of the personal data of the persons involved, the traceability of the internal Reporting process, and the archiving of the supporting documentation must be guaranteed.

All Reports must be received and analysed promptly and in any case within a reasonable time with reference to the subject of the Report.

The *external Office in charge of handling reports* provides, in line with the provisions of the relevant legislation, feedback to both the Reporting and the Reported person on the status of the ongoing proceedings.

If the internal report is submitted to a person other than the one identified by this Procedure, it must be forwarded, within seven days of its receipt, to the competent person, with simultaneous notification of such action to the reporting person.

8.1 STAGE 1: Detection of the report

The *external Office in charge of handling the reports* examines the data reported by the reporting person via the IT platform and issues the reporting person with an acknowledgement of receipt of the report within 7 (seven) days from the date of receipt.

In the event that the report is received through a request for a meeting with the *external Office in charge of handling reports*, such report will be handled via the IT platform.

8.2 STAGE 2: Preliminary analysis of the Report

The *external Office in charge of handling reports*, upon detecting the report, proceeds to a preliminary analysis, in order to ascertain the presence of data and information useful for assessing the admissibility of the Report and, if necessary, and where not already specified in the report, may request the correct identification of the reporting person by acquiring, in addition to his/her identity, also his/her job title and role and all further data deemed useful for the purpose of assessing the report.

In carrying out the analysis as per above, the *external Office in charge of handling the reports* adopts appropriate measures to protect the identity of the reporting person.

If, at the end of the preliminary analysis phase, it emerges that there are no sufficiently substantiated elements or, in any case, that the facts referred to in the Report are unfounded, the Report is filed. The report will be filed when it is found:

- a) to be unsubstantiated or unverifiable even after due and diligent investigation of the report;
- b) not to be within the scope of this Procedure (e.g. self-interest);
- c) to contain facts that have already been the subject of specific investigative activities in the past and have already been archived where the preliminary verifications carried out have not revealed new information such as to make further verification activities necessary.

The Reporting Person is informed of the outcome of the assessments carried out within the time limits set out in this Procedure.

At the end of the activities identified in this stage, the *external Office in charge of handling the reports* will draw up a record on the report with evidence of the activities carried out and their outcome, sharing it with the Committee.

Where there is no need to proceed with the filing of the report, the investigation stage follows.

In the event that, as a result of the analyses carried out in the course of this stage, it emerges that the report relates to unlawful conduct relevant under (It.) Legislative Decree no. 231/01 or breaches of the Organisation, Management and Control Model, the *external Office in charge of handling reports* shall promptly inform the Supervisory Body in order to involve it in the subsequent investigation stage aimed at ascertaining the subject of the report, its merits and relevance, and at identifying, together with the Committee Contact Persons, the consequent measures that will be deemed necessary.

8.3 STAGE 3: Internal investigation

The *external Office in charge of handling the reports*, having completed the previous preliminary analysis stage, proceeds to analyse and classify said reports, together with the Supervisory Body, if, as mentioned, they are relevant for the purposes of (It.) Legislative Decree no. 231/01.

In view of the breadth of the legislation in question, the *external Office in charge of handling the reports* carries out specific investigative activities and, in the course of the investigation, may make use of both persons belonging to other corporate structures on the basis of specific skills, and of experts or consultants external to the Company (who are also required to respect the confidentiality of the information received). Such involvement will be shared with the Committee.

Specifically, the *external Office in charge of handling the reports* proceeds to:

- convoke the internal “Committee” and the Supervisory Body (if the report is relevant for 231 purposes) to conduct the internal investigation - assessment;

- maintain an open dialogue channel with the reporting person and request, if necessary, additional information from the latter;
- ensure that, through the Committee and the Supervisory Body (if the report is relevant for 231 purposes), the reports received are diligently followed up;
- provide acknowledgement of the report within 3 months from the date of receipt thereof after sharing the outcome of the investigation with the Committee and the Supervisory Body (if the report is relevant for 231 purposes).

In the course of the investigation, the *external Office in charge of handling the reports*, the Committee and the Supervisory Body (if the report is relevant for 231 purposes), may conclude the investigation at any time, if it is ascertained that the Report is unfounded.

The assessment must be carried out within a reasonable timeframe, consistent with the degree of complexity of the necessary checks.

For any costs related to the checks to be carried out, the *external Office in charge of handling the reports* may request an expenditure budget from the company through the Head of Human Resources.

The *external Office in charge of handling the reports* records the activities carried out during the investigation in the application.

In the event that the *external Office in charge of handling the reports* carries out its activities with other parties, a special report may be drawn up for the most relevant meetings, shared with the Committee and the Supervisory Body.

8.4 STAGE 4: Conclusion of the investigation

The *external Office in charge of handling the reports*, in agreement with the Committee and the Supervisory Body (if the report is relevant for 231 purposes), once the examination/assessment process has been completed, prepares a final Report containing the results of the analysis carried out with an initial indication of the existence or non-existence of the offence, which it sends to the Chair of the Administrative Body.

Subsequently, having shared the outcome of the investigation with the Chair, the Report will also be communicated *to the Board of Statutory Auditors and any Control Departments concerned by particular Reports (e.g. Internal Auditor, Auditing Firm, etc.)*.

If, from the analysis of the report, it emerges that the reported person is the Chair of the Administrative Body (or the report involves him or her), the aforementioned final Report must be sent to the Board of Statutory Auditors for the appropriate evaluations and consequent actions.

In addition, the Committee communicates the outcome of the proceedings to the Reporting Person and to the Reported Person, and archives the documentation relating to the Reports and the related verification activities.

Depending on the critical issues detected during the analysis of the Reports, the Committee may provide the Head of the Department concerned by the Report, with a possible “action plan” necessary for the removal of any deficiencies in control encountered; depending on the outcome of the proceedings, it may also agree with other Departments concerned on possible initiatives to be taken to protect the Company’s interests (e.g. legal action, suspension/deletion of suppliers from the Company’s Register).

Please note that, in the event that the Report, found to be unfounded, was made with malice or gross negligence on the part of the employee, the application of disciplinary proceedings under par. 14 may be assessed.

In the event that the Report is made with wilful misconduct or gross negligence by a person other than the employee, the Company may agree with other Departments concerned on possible steps to be taken to protect the Company's interests (e.g. legal action, termination of the contract, suspension/deletion of suppliers from the Company's Register).

9 TRACEABILITY OF THE REPORTS AND ARCHIVING OF DOCUMENTATION

The entire process for managing Reports is appropriately traced and all documentation is archived in compliance with the provisions on information security and the processing of personal data.

The platform assigns a sequential registration number (corresponding to the Report number) to each Report; said registration number is included in all the documentation referring to the Report.

The *external Office in charge of handling the reports* and the Committee ensure:

- ✓ **the traceability of the Reports** and of the related investigation activities at each of the stages envisaged in these rules;
- ✓ that the Platform is **updated** with information on the reports;
- ✓ that minutes are **possibly drafted** if the report is made following a face-to-face meeting;
- ✓ **the filing and storage of all documentation**, concerning the Reports and the related verification activities, in special hard copy/IT files - with the appropriate levels of security/confidentiality - for a period of time necessary for the processing of the report and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure. Should the Report give rise to legal proceedings, the documentation must be kept until the proceedings are finalised in accordance with the relevant legal provisions.

10 EXTERNAL REPORTING - ANAC [NATIONAL ANTI-CORRUPTION AUTHORITY]

The Company notes that an external reporting channel is activated at the ANAC [National Anti-Corruption Authority], which guarantees the confidentiality of the identity of the reporting person, of the person involved and of the person mentioned in the report, as well as that of the content of the report and of the related documentation.

Access to this channel, however, is only granted under certain conditions expressly laid down by the legislator.

Please note that reports concerning conduct that is relevant for the purposes of (It.) Legislative Decree no. 231/2001 and violations of the 231 Model cannot be reported through the external channel established at the ANAC [National Anti-Corruption Authority].

In particular, the reporting person may make an external report if, at the time of its submission:

- a) an internal reporting channel has not been activated or the channel, where active, does not comply with regulatory requirements (e.g. it does not guarantee the confidentiality of the reporting person);

- b) the reporting person has already made an internal report and it has not been followed up within the timeframe and in the manner described in this Regulation;
- c) the reporting person has good reason to believe that, if he or she made an internal report, the report would not be effectively followed up or that the report might lead to the risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

For the use of this external reporting channel, please refer to the guidelines and the official ANAC [National Anti-Corruption Authority] website.

11 PUBLIC DISCLOSURES

(It.) Legislative Decree no. 24/2023 introduces an additional reporting modality method of public disclosure, affording the same protection guarantees as for internal and external reports.

To benefit from these protections, the following conditions must be met:

- the reporting person has previously made an internal and external report and received no feedback;
- 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 actual case (such as circumstances under which evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with or be involved in the wrongdoing).

12 PROTECTION OF THE REPORTING PERSON - CONFIDENTIALITY

The Company ensures the confidentiality of the reporting person and forbids any retaliation or discrimination against the person making the report.

Anyone involved in the process by which the report is managed has an obligation to ensure the confidentiality of the information received.

The identity of the reporting person and any other information from which this identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person him- or herself, to persons other than those competent to receive or follow up the reports and expressly authorised to process such data in accordance with the legislation on the protection of personal data.

Breach of the duty of confidentiality is a source of disciplinary liability, without prejudice to any further form of liability envisaged by law.

Even in the context of any disciplinary proceedings that may be initiated as a result of the report, the identity of the reporting person may not be disclosed where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the report, even if consequent to it.

If the charge is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his or her identity.

In this case, the reporting person shall be notified in writing of the reasons for the disclosure of the confidential data, as is the case for internal and external reporting procedures when the disclosure of the identity of the reporting person and of the information is also indispensable for the defence of the person concerned.

13 PROTECTION MEASURES FOR THE REPORTING PERSON AND PROHIBITION OF RETALIATION

In compliance with the provisions of (It.) Legislative Decree no. 24/2023, whistleblowers may not suffer any retaliation.

Retaliation is defined as *“any conduct, act or omission, even if only attempted or threatened, adopted as a result of the report, of the official complaint to the judicial or accounting authority or of the public disclosure and which causes or is likely to, directly or indirectly, cause unjust harm to the reporting person or the person making the official complaint”*.

The following are some of the cases that may constitute retaliation within the meaning of (It.) Legislative Decree no. 24/2023 in accordance with the provisions of art. 17 of (It.) Legislative Decree no. 24/2023:

- a) dismissal, suspension or equivalent measures;
- b) demotion or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative assessments or negative references;
- f) the adoption of disciplinary measures or other sanctions, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to a person’s reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) inclusion on black 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 the sector or industry in the future;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a licence or permit;
- o) the request to undergo psychiatric or medical tests.

Measures adopted in violation of the provisions of art. 17 shall be null and void (e.g. retaliatory or discriminatory dismissal of the reporting person, change of tasks).

Pursuant to art. 17, paragraph 2, of (It.) Legislative Decree no. 24/2023, in the context of judicial or administrative proceedings or extrajudicial disputes concerning the ascertainment of the conduct, acts or omissions that may constitute “retaliation”, it shall be presumed that such conduct, acts or omissions were committed as a result of the report. The onus of proving that such conduct or acts are motivated by reasons unrelated to the report is on the person who initiated them (employer).

The company, in line with internal regulations, acts in such a way as to avoid any form of retaliation, discrimination or penalisation of the reporting persons, even if the report is unfounded, while also ensuring the confidentiality of the Reporting Person, without prejudice to legal obligations and the protection of the Company's rights.

The protective measures provided for in the Decree apply to Recipients provided that:

- a) at the time of the report, the person making the report had reasonable grounds to believe that the information about the reported or denounced breaches was true and fell within the scope of the breaches covered by this Procedure;
- b) the report was made in accordance with the provisions of this Procedure and of the Decree.

The protective measures also apply in the case of anonymous reporting, if the reporting person is subsequently identified and retaliated against.

If the reporting person considers that he or she has been subjected to an act of retaliation, he or she shall inform the Committee, which, after investigation, will take the appropriate measures.

14 DISCIPLINARY SANCTIONS

Without prejudice to what is indicated in paragraph 8.3, the Head of Human Resources of Seko S.p.A., in her capacity as managing director, applies the sanctioning measures envisaged by the Disciplinary System, except for the administrative pecuniary sanctions inflicted by ANAC [National Anti-Corruption Authority], against those who are found to be responsible for the offences as set out in art. 21 of (It.) Legislative Decree no. 24/2023. In particular, sanctions are applied when:

- a) retaliation was committed
- b) the report was obstructed or an attempt was made to obstruct it
- c) the obligation of confidentiality set out in article 12 was breached
- d) the verification and analysis of the reports received was not carried out
- e) in the case of art. 16, paragraph 3, of (it.) Legislative Decree no. 24/2023, it was ascertained, even at first instance, that the reporting person bears criminal liability for the offences of defamation or slander or in any case for the same offences committed with the official complaint to the judicial or accounting authority, or that he or she bears civil liability, for the same offence, in cases of wilful misconduct or gross negligence, unless the reporting person was convicted, even at first instance, of the offences of defamation or slander or in any case for the same offences committed with the report to the judicial or accounting authority.

In the event that a disciplinary measure is applied, following a finding of unlawful conduct within the meaning of (It.) Legislative Decree no. 231/01 or a breach of the Organisation, Management and Control Model, the Supervisory Body must be informed.

15 COMMUNICATION AND TRAINING

This Procedure is brought to the attention of all persons identified as Recipients through the following specific communication activities:

- dedicated training sessions;
- circulars or information notes;
- availability of a computerised copy of the Procedure to all employees through publication on the company intranet;

- publication of the same on the Company's website;
- the introduction of specific clauses in supply or collaboration contracts;

16 PROCESSING OF PERSONAL DATA

The processing of the personal data of the data subjects in the context of the handling of reports of violations must be carried out in compliance with Regulation (EU) 2016/679, (It.) Legislative Decree no. 196 of 30 June 2003, as subsequently amended and supplemented, as well as in accordance with the provisions of the Competent Authorities (Italian Data Protection Authority, European Data Protection Board, etc.) on the protection of personal data.

The personal data relating to the receipt and handling of reports are processed by Seko S.p.A., as Data Controller, in compliance with the principles set out in articles 5 and 25 of the GDPR. The Data Controller shall provide, at the first possible contact, appropriate information pursuant to articles 13 and 14 of the GDPR to the reporting persons and those concerned, as well as taking appropriate measures to protect the rights and freedoms of the data subjects.

The personal data are processed to the extent strictly necessary and relevant to the purposes for which they are collected. Any reports deemed irrelevant under the procedure regulated by this document will be deleted immediately.

The reports and the related documentation are retained for as long as necessary to process the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure, subject to the confidentiality obligations set out in art. 12 of this Procedure and the principle of article 5, para. 1, let. e) of the GDPR.

The personnel in charge of receiving and handling the report of the breach have been authorised and appointed as persons authorised to process personal data pursuant to article 2 - *quaterdecies* of the Privacy Code. When receiving and managing reports, the persons authorised to process personal data undertake to treat the reporting person's personal data in compliance with the obligations of confidentiality and non-disclosure, and to put in place all relevant security measures.

The Company, in compliance with the principle of "accountability", has assessed and identified organisational and technical/IT measures to mitigate the risks to the rights and freedoms of the data subjects in the context of receiving and handling reports of breaches. Pursuant to Article 13 of (It.) Legislative Decree no. 24/2023, the Data Controller has carried out a Data Protection Impact Assessment (DPIA) pursuant to article 35 of the GDPR with the aim of:

- representing the characteristics of the personal data processing,
- assessing the necessity and proportionality of the processing,
- assessing the risks to the rights and freedoms of natural persons arising from the processing, helping to determine the security measures to address them.

ANNEXES

1. Verbale delle Segnalazioni pervenute tramite richiesta di incontro diretto

ALLEGATO 1

SEKO S.P.A.

**REGOLAMENTO PER LA GESTIONE DELLE
SEGNALAZIONI DI VIOLAZIONI
WHISTLEBLOWING**

**VERBALE DELLE SEGNALAZIONI PERVENUTE TRAMITE
RICHIESTA DI INCONTRO DIRETTO**

SCHEMA SEGNALAZIONE

Numero Segnalazione

Data di ricezione della Segnalazione _____

Modalità di ricezione della Segnalazione _____

DESCRIZIONE DEL FATTO OGGETTO DI SEGNALAZIONE

RISULTATO ANALISI PRELIMINARE

ALTRI SOGGETTI COINVOLTI

ESITO ISTRUTTORIA

ELENCO DOCUMENTAZIONE DI SUPPORTO

Data

Firma
