



Rev. 00
dated 20.12.2024

WHISTLEBLOWING POLICY

Introduction

The European Union, through Directive 2019/1937, updated the legislation regarding the protection of individuals reporting breaches of EU law to establish a minimum standard for safeguarding whistleblowers' rights across all Member States. Italy implemented the European Directive through (Italian) Legislative Decree no. 24 of 10 March 2023 (hereinafter referred to as the 'Decree').

By adopting this Policy, W.P.R. Srl (hereinafter referred to as the 'Company') intends to comply with the aforementioned regulatory requirements and the guidelines issued by ANAC (Italian National Anti-Corruption Authority).

The aim is to provide whistleblowers, i.e. individuals who report breaches, with clear operational guidance regarding the subject matter, content, recipients, and transmission methods of reports.

The report management process guarantees the confidentiality of the whistleblower's identity from the point of receipt and throughout all subsequent interactions. Pursuant to Article 5(1)(e) of the Decree, this policy provides information on the channels, procedures, and conditions for making both internal and external reports.

1. Whistleblowers

Reports may be made by the following:

- a) Employed individuals, including workers engaged in:
 - Part-time, intermittent, fixed-term, agency, apprenticeship, and ancillary work (employment relationships governed by (Italian) Legislative Decree no. 81/2015);
 - Occasional services (pursuant to Article 54-bis of (Italian) Decree Law no. 50/2017, converted by (Italian) Law no. 96/2017);
- b) Self-employed individuals, including those with:
 - A work contract (Article 2222 of the (Italian) Civil Code);
 - A collaborative relationship (as referred to in Article 409 of the (Italian) Code of Civil Procedure, such as agency agreements, commercial representation, and other collaborations involving continuous and coordinated work, primarily personal in nature, even if not subordinate;
 - A collaborative relationship resulting in exclusively personal and continuous work, the execution of which is organised by the contracting party;
- c) Collaborators performing work activities for parties supplying goods, services, or works on behalf of the Company;
- d) Freelancers and consultants engaged in work activities for the Company;
- e) Volunteers and trainees, whether paid or unpaid, carrying out activities for the Company;
- f) Shareholders and individuals holding administrative, management, control, supervisory, or representative functions, even if such functions are carried out de facto within the Company (e.g. members of the Board of Directors or the Supervisory Body).

The protection of whistleblowers (Article 7 of this policy) also applies in cases where reporting breaches, reporting to judicial or accounting authorities, or public disclosure of information occurs under the following circumstances:

- a) When the legal relationship described above has not yet commenced, if the information on the breaches was obtained during the selection process or at other pre-contractual stages;
- b) During the probationary period;

- c) After the termination of the legal relationship, if the information on the breaches was obtained during the course of that relationship.

2. Subject of the alert and excluded alerts

The following reports may be made, as indicated in the table below:

<i>Number of employees</i>	<i>With Organisational and Management Model under (Italian) Legislative Decree no. 231/01</i>	<i>Subject of the report</i>
50 or more	Yes	<ul style="list-style-type: none"> - Offences indicated in (Italian) Legislative Decree no. 231/01 (see point c) below) - Violations of the Model (see point c) below) - EU and national offences (see points a) and b) below) (Article 3(2)(b), second sentence, of (Italian) Legislative Decree no. 24/2023)

In more detail, the violations listed in the table above may relate to:

(a) Violations of national or EU provisions consisting of illegal activities in the following areas: public procurement; financial services, products and markets; prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food safety, animal feed, and animal health and welfare; public health; consumer protection; privacy protection and personal data security; and the security of network and information systems;

(b) Violations of EU provisions consisting of: (i) Acts or omissions that harm the financial interests of the EU; (ii) Acts and omissions concerning the internal market; and (iii) Acts or behaviour that undermine the purpose or objectives of EU provisions in the areas listed above;

c) Significant unlawful conduct under (Italian) Legislative Decree no. 231/2001 or violations of organisational and management models.

3. Whistleblowing channels: Internal, external, public disclosure

The company has established an internal whistleblowing channel that ensures the confidentiality of the identity of the whistleblower, the person involved, and anyone mentioned in the report, as well as the content of the report and any related documentation.

Please remember that you should first report any whistleblowing incidents using the internal channel.

Reporting via the external channel established and managed by ANAC can only be done under specific conditions, with public disclosure being permitted only under even stricter conditions, without prejudice to the right to make complaints to the judicial authorities.

4. Content of reports and mode of reporting

Whistleblowing reports may be submitted if the following conditions are met:

- Where there is information, including reasonable suspicions, about violations of national or EU legal provisions that harm the public interest or the integrity of the company, or about conduct intended to conceal such violations. These violations may have been committed or, based on concrete evidence, may potentially be committed

- and
- such information is learned, or suspicions arise, within the context of the work environment.

Whistleblowing reports will not be considered if they relate exclusively to:

- Disputes, claims, or requests concerning a personal interest of the whistleblower;
- The individual employment or collaboration relationship of the whistleblower with the company or with their superiors;
- Aspects of the private life of the reported person, with no direct or indirect connection to the company's business or professional activities.

Additionally, reports will not be permitted if they are:

- Pretextual, defamatory, slanderous, or solely intended to harm the reported person;
- Related to violations that the whistleblower knows to be unfounded.

Content of reports

Reports must contain the following, **under penalty of inadmissibility**:

1. The **identifying data** of the whistleblower, except for the those related to anonymous reports, as well as contact details for communicating any subsequent updates;
2. A **clear, complete and detailed** description of the reported facts;
3. The **time and place** in which the reported event occurred, as well as a description of the reported facts, specifying the details of the circumstantial information and, if applicable, how the facts became known;
4. The **name(s)** or other elements that allow identification of the person(s) deemed responsible for the reported facts;
5. An indication of **any other individuals** who may provide information regarding the reported facts;
6. An indication of **any documents** that may support the validity of those facts;
7. **Any other information** that could provide useful insight into the facts reported.

Mode of reporting

Whistleblowing reports can be made in the following ways:



By calling the following number: 331 684 5151



At the request of the whistleblower, through a direct meeting with Jessica Ciprian



Through the Data Services whistleblowing platform by connecting to the following link:
<https://whistleblowing.dataservices.it/WPR>

The platform will allow anyone who highlights issues falling under whistleblowing to bring them to the attention of the operator and has the following features:

- A **web-based procedure** that can be accessed from any device, including mobile;
- **Multilingual** for both the whistleblower and the reporting manager;
- **Data security** through the application of the latest and highest security standards;
- **Easy submission** of new reports via a guided process;



- **Reserved area** with two-factor authentication access for both reporting manager and whistleblower;
- **Protection of anonymity and data confidentiality** at every stage of the process;

Anonymous reports

The Company reserves the right to consider anonymous reports in order to initiate further investigations to ascertain the reported information only if they present accurate, consistent and adequately substantiated information. In any case, the protection measures for the whistleblower shall only apply if the whistleblower is subsequently identified and has faced retaliation.

Transmission of reports

Whistleblowing reports must be sent to Jessica Ciprian in accordance with the whistleblowing channel adopted.

In the event of the reporting manager's prolonged absence, Cinzia Volpato is indicated as their replacement. Moreover, reports must be directed to the latter in cases where the reporting manager is in a conflict of interest, as defined in point 6 of this policy below.

Finally, it should be noted that the receipt of reports is suspended during the company's closure period.

5. Management of reports

This procedure governs the process of receiving, analysing, and processing reports of unlawful conduct that the whistleblower has become aware of within the work environment.

As part of the management of the internal whistleblowing channel, the reporting manager (hereinafter also the 'manager' or 'receiver') shall operate in the following ways:

Receiving the report

In the event that the report has been erroneously transmitted/received by/from a person not authorised to receive it, and it is evident that it is a whistleblowing report, the person will be obliged to give prompt evidence of its receipt to the reporting manager, in any case within 7 (seven) days of such receipt, simultaneously notifying the reporting person of such transmission, without prejudice to all confidentiality obligations under this policy, including the liability in the event of a violation of the same.

The receiver shall issue the whistleblower with an acknowledgment of receipt of the report within **seven days** of the date of receipt. The notification will be sent to the address indicated by the whistleblower and, if not indicated, the report will be filed.

Anonymous reports are recorded and the documentation is kept.

Reports made orally – in the manner set out in this policy – with the consent of the whistleblower, shall be documented by the reporting manager either by recording on a device suitable for storage and playback or by written record.

In the event of a direct meeting with the whistleblower, the meeting will be recorded, or, if this is not the case or the whistleblower does not consent to the recording, specific meeting minutes will be prepared, signed by both the manager and the whistleblower, and a copy will be provided to the whistleblower.

Communication with the whistleblower and additions to the report

The receiver maintains contact with the whistleblower and may request further information if necessary.

If minutes are taken following a meeting with the whistleblower, they may review, amend, and confirm the minutes by signing the document.

Examination of the report

The receiver shall follow up on the reports received, assessing whether the whistleblower is legitimate and whether the report falls within the scope of the policy. They will also evaluate the circumstances of time and place in which the incident occurred.

Following the outcome of the preliminary review:

- If the conditions are not met, the report shall be **filed**, with the reasons stated;
- if the conditions are met, an investigation will be **initiated**.

Investigation

The recipient shall ensure the proper conduct of the investigation through:

- The collection of documents and information;
- The involvement of external parties (if technical assistance from third-party professionals is required) or other business functions, which have an obligation to cooperate with the reporting manager;
- The questioning of any other internal/external parties, where necessary.

The investigation shall be conducted in accordance with the following principles:

- The necessary measures are taken to prevent the identification of the whistleblower and the individuals involved;
- The checks are carried out by appropriately trained individuals, and the activities are properly documented and stored;
- All parties involved in the assessment must maintain the confidentiality of the information received, unless otherwise required by law;
- The verifications are conducted with appropriate measures for the collection, use, disclosure, and storage of personal data, ensuring that the needs of the investigation are balanced with the protection of privacy;
- Appropriate measures will be taken to address any conflicts of interest where the report concerns the recipient.

Feedback to the whistleblower

Within three months of the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months of the expiry of the seven-day period following the submission of the report, the recipient shall provide feedback on the report, alternatively communicating:

- **Archiving**, providing the reasons for the decision, or
- Whether the report is **well-founded** and has been sent to the competent internal bodies responsible for follow-up, or
- The work carried out and still to be carried out (in the case of reports requiring more time-consuming investigation for verification purposes) and any measures taken (measures taken or referral to the competent authority).

6. Conflict of interest

If the reporting manager is in conflict of interest, for example as the reported individual or the whistleblower, the report will be managed by Cinzia Volpato in the same way as described in point 4 above.

7. Protection of the whistleblower and their responsibility

No form of retaliation shall be allowed against the whistleblower. The law stipulates that whistleblowers cannot be sanctioned, demoted, dismissed, transferred, or subjected to any other organisational measures that directly or indirectly result in negative effects on their working conditions, or that discriminate or retaliate against them.

The motives that lead a person to report, denounce, or publicly disclose are irrelevant to their right to protection.

In judicial or administrative proceedings, or even in out-of-court proceedings concerning the verification of prohibited conduct against whistleblowers, such conduct is presumed to have occurred because of the reporting, public disclosure, or complaint to judicial or accounting authorities. The burden of proving that such conduct towards whistleblowers was motivated by reasons unrelated to the reporting, public disclosure, or complaint rests with the individual responsible for the conduct.

Furthermore, the alleged discriminatory or retaliatory measures must be reported to ANAC, which alone is responsible for determining whether the retaliatory measure results from the reporting of wrongdoing. In the absence of evidence from the company proving that the measure taken is unrelated to the reporting, ANAC may impose an administrative fine.

Processing of personal data Confidentiality

Any processing of personal data will be carried out in accordance with Regulation (EU) 2016/679, (Italian) Legislative Decree no. 196 of 30 June 2003, and Articles 13 and 14 of the decree. Furthermore, failure to comply with confidentiality obligations may result in disciplinary liability, without prejudice to any additional liabilities provided for by law.

The information relating to the processing of personal data following a whistleblowing report is annexed to this policy and is *available on the website <https://wpr-machines.it/>*.

Internal and external reports, along with related documentation, will be retained for the time necessary to process the report, but in any case, no longer than 5 years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality and personal data protection obligations.

Responsibility of the whistleblower

The Company guarantees the reported individual the right to be informed (within a reasonable timeframe) of any reports involving them and ensures their right to a defence if disciplinary action is initiated against them.

This procedure does not affect the criminal or disciplinary liability of the whistleblower in the event of a malicious or defamatory report, pursuant to the (Italian) Criminal Code and Article 2043 of the (Italian) Civil Code.

Additionally, any abuse of the whistleblowing procedure – such as manifestly unfounded reports and/or those made solely to harm the reported individual or others – along with any other improper use or intentional exploitation of the procedure, will result in liability in disciplinary and other relevant proceedings



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8. Entry into force and amendments

This policy will come into effect on 01.01.2025. Upon its entry into force, all previously adopted provisions in this area, in any form of communication, shall be considered repealed if they are incompatible or inconsistent, as they will be replaced by this policy.

The Company will ensure the necessary dissemination of this policy and will provide each employee with a copy.

All employees may propose motivated amendments to this policy when deemed necessary; such proposals will be reviewed by the Company's management.

This policy will remain subject to periodic review.