

PURPOSE

This procedure governs procedures to report unlawful acts as part of activities to prevent corruption. The objective is to provide whistleblowers with clear operational guidance about the subject, content, recipients and methods of submitting reports and the type of protection they are offered.

SCOPE

The term whistleblower refers to an individual (employee or otherwise) within an organization who reports violations to the bodies entitled to take action. Whistleblowing is an act through which the whistleblower contributes to the finding and prevention of risks associated with corruption.

This procedure is intended to encourage whistleblowing and to protect the whistleblower precisely because of the role he or she plays.

OPERATING METHODS**PROCEDURES AND RECIPIENTS OF WHISTLEBLOWING REPORTS**

The whistleblowing report should be addressed to the SB.

CONTENT OF REPORTS

The whistleblower must provide all relevant information to allow due verification and investigation of the reported facts.

Accordingly, the report should contain the following elements:

- a) particulars of the whistleblower,
- b) time and place where the acts were committed;
- c) precise description of the facts being reported;
- d) indication of any documents that can substantiate the facts;
- e) any other information that can provide useful input.

Anonymous reports, which do not allow the whistleblower to be identified, cannot be taken into consideration but will be taken into consideration only upon request by the SB for possible further checks only for serious cases and with detailed information.

The report will be noted by the SB in a specific register.

The report can be submitted in the following ways:

(a) by sending it to the e-mail address: paolo.dileo@studiolegaledileo.it In this case, the whistleblower's identity will be known only by the SB, which shall ensure its confidentiality, except where confidentiality is not legally enforceable;

(b) hand-delivered to the SB.

VERIFICATION OF THE MERITS OF THE REPORT

The SB is responsible for managing and checking whether the circumstances presented in the report are well founded.

To this end, the SB may rely on the support and cooperation of the relevant organizational units and, if necessary, of external control bodies (including Guardia di Finanza, Revenue Agency, Carabinieri, etc.).

If, upon verification, the report is deemed to be well-founded, the SB, depending on the nature of the breach, shall:

- 1) file a complaint with the appropriate judicial authority if appropriate;
- 2) notify the outcome of the assessment to the Head of the unit in which the offender works, so that said Head may take the measures within his/her remit, including, if the conditions are met, disciplinary actions;
- 3) to the Governing Body of the Organization

so that any further measures and/or actions as may be necessary in the specific case can be adopted to protect the organization.

WHISTLEBLOWER PROTECTION

The whistleblower's identity is protected at any time following submission of the report except where liability for slander and defamation can be established under the provisions of the Italian Criminal Code or Article 2043 of the Italian Civil Code, and in cases in which anonymity is not legally enforceable, (e.g., criminal, tax or administrative investigations, inspections by supervisory bodies)

Therefore, subject to the above exceptions, the whistleblower's identity cannot be disclosed without his/her express consent, and all those who receive or are involved in the handling of the report are required to protect the confidentiality of that information.

Breach of the duty of confidentiality is a cause for disciplinary liability, without prejudice to additional forms of legal liability. As regards, in particular, disciplinary proceedings, the whistleblower's identity may be disclosed to the disciplinary authority and the accused only in cases where:

- the whistleblower has given his/her express consent
- knowledge of the whistleblower's identity is absolutely essential for the defense of the accused, provided that this circumstance is asserted and substantiated by the latter at the hearing or through the submission of defense briefs.

Prohibition of discrimination against the whistleblower

No form of retaliation or discrimination, whether direct or indirect, for reasons directly or indirectly related to the report shall be allowed against a whistleblower who submits a report under this procedure. Discriminatory measures are defined as unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that results in intolerable working conditions.

An employee who believes that he or she has suffered discrimination because of his/her acting as a whistleblower, must report the event to the SB; if the conditions are met, the SB shall report the discrimination to the head of the unit where the alleged author of the discrimination works. The head of the unit shall promptly assess whether it is appropriate and/or necessary to take actions or measures to restore the situation and/or remedy the negative effects of the discrimination on an administrative basis and whether there are grounds to initiate disciplinary proceedings against the employee who is the author of the discrimination;

WHISTLEBLOWER'S LIABILITY

This procedure is without prejudice to the criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory whistleblowing under the Italian Criminal Code and Article 2043 of the Italian Civil Code. Any abuse of this procedure, such as whistleblowing made for the sole purpose of harming the accused person or others, is also a source of liability.

DOCUMENTS REFERRED TO

Unlawful Conduct Reporting Form