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WHISTLEBLOWING REGULATION

Internal procedure

Legislative Decree 10 March 2023 n. 24

Tecnomatic S.p.A.
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SUMMARY

INDEX

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P.IVA 01053520670

1. SUBJECTIVE AND OBJECTIVE SCOPE

This Procedure is aimed at establishing the methods through which to report illicit conduct, commissions or omissions which constitute or may constitute a violation, or inducement to violation (even presumed) of violations of national or European Union regulatory provisions which harm the public interest or the integrity of the Company, of which the whistleblower became aware in a work context, as well as violation of the values and principles established in the Organizational Model 231, in the Ethical Code of TECNOMATIC SPA (hereinafter the "Ethical Code"), internal control principles, policies and company rules (hereinafter "Reporting").

With regard to the subjects entitled to send a report, it should be highlighted that Legislative Decree 24/23 extends the concept of *whistleblower* to include all "*reporters working in the private or public sector who have acquired information on violations in a context employment*" regardless of the existence of a direct employment relationship with the company (see the following paragraph on this point).

The contents of the report may concern the **commission of offenses** or the implementation of **retaliatory behavior against whistleblowers.** With regard to the first typology, in harmony with the extensive provisions of the European directive, the offenses relevant for the purposes of the operation of the protections in question do not necessarily coincide with the crimes against the public administration provided for by the criminal code, but also include "abusive" conduct ” through which a subject uses the power attributed to him to achieve personal advantages as well as whenever there is a deviation of power from the public purpose towards private interests, causing a malfunction of the administrative activity.

2. RECIPIENTS

This Procedure is aimed at the following subjects (hereinafter "Recipients and/or "Whistleblowers"):

- employees (any type of contract) and those who in any case operate on the basis of relationships that determine their inclusion in the company organization, even in a form other than an employment relationship;
- members of corporate bodies;
- third parties having relationships in general and business relationships with TECNOMATIC (for example self-employed workers, customers, suppliers, consultants).

The reports may concern the following subjects:

- employees[1];
- members of the corporate bodies;

[1] Employees understood as subordinate workers, including workers whose employment relationship is governed by Legislative Decree 15 June 2015, n. 81 or by article 54-bis of the legislative decree of 24 April 2017, n. 50, converted, with amendments, by law 21 June 2017, n. 96.

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P.IVA 01053520670

- shareholders and people with administrative, management, control, supervisory or representation functions, even if these functions are exercised de facto;
- volunteers and interns, paid and unpaid.

This Regulation also extends to subjects who fall into the following cases:

- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- after the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

The regulation also applies to the following subjects:

a) to the facilitators[2];

b) to people from the same working context as the reporting person, the person who has filed a complaint with the judicial or accounting authority or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship bond within fourth degree;

c) to work colleagues of the reporting person or of the person who has filed a complaint with the judicial or accounting authority or made a public disclosure, who work in the same working context as the person and who have a usual and current relationship with that person;

d) to entities owned by the reporting person or by the person who has filed a complaint with the judicial or accounting authority or who has made a public disclosure or for which the same people work, as well as to entities that operate in the same working context as the aforementioned people.

3. PROTECTION CONDITIONS, ANONYMOUS REPORTS AND APPOINTMENT OF THE MANAGER

In light of the regulatory framework currently in force, the reporting developed in the working context of the Authority, which is aimed at the emergence of offences, involves:

a) the prohibition on adopting discriminatory or retaliatory measures against the *whistleblower;*

b) the activation of suitable measures to protect its confidentiality by the person (so-called internal channel manager) who receives the report.

The protection regime outlined by the legislator is ensured by the Manager whenever the reporting party has reasonable grounds to believe the facts being communicated are true and has used one of the channels provided for by the legislation. Furthermore, during the investigation, the Manager is required to observe professional secrecy.

[2] "Facilitator" means a natural person who assists a whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.

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P.IVA 01053520670

However, with regard to **anonymous reports**, unsigned communications will also be taken into account, which are manifestly well-founded and from which useful elements emerge for the reconstruction and ascertainment of relevant offenses of various kinds.

The top management, on the one hand, are therefore responsible for observing and ensuring that their collaborators and employees observe this document and, on the other hand, they have the obligation, in carrying out the activities within their competence, to identify a person or independent internal office dedicated and with staff specifically trained for the management of the reporting channel or an external party, who is entrusted with the management of the internal reporting channel, according to the methods described below (the Manager).

To this end, the Company has identified, through ad hoc appointment, an internal person to whom it will entrust the management of the reporting channel and the related processing required by the new legislation. The parties called to examine the report are required to observe the duties of confidentiality and professional secrecy.

4. REPORTS

The new Legislative Decree n. 24/2023 establishes that information on violations that harm the public interest or the integrity of the public administration or private entity is subject to reporting, public disclosure or reporting.

The information may concern both violations committed and those not yet committed which the whistleblower reasonably believes could be committed based on concrete elements.

Those elements which concern conduct aimed at concealing violations may also be subject to reporting, public disclosure or denunciation. Consider, for example, the hiding or destruction of evidence regarding the commission of the violation.

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

The following cannot be the subject of reporting, public disclosure or denunciation:

- disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual work or public employment relationships, or inherent to their own relationships of work or public employment with hierarchically superior figures;

- disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual work or public employment relationships, or inherent to their own relationships of work or public employment with hierarchically superior figures;

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P.IVA 01053520670

- disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual work or public employment relationships, or inherent to their own relationships of work or public employment with hierarchically superior figures;
- reports of violations where already regulated on a mandatory basis by the European Union or national acts indicated in part II of the annex to the decree or by the national ones which constitute the implementation of the European Union acts indicated in part II of the annex to the directive (EU) 2019/1937, although not indicated in part II of the annex to the decree;
- reports of breaches relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under relevant secondary law of the European Union

Therefore, subjects who detect or otherwise become aware of possible illicit behavior or irregularities carried out, in carrying out their work activities or which have an impact on the same, by subjects who have relationships with TECNOMATIC SpA, are required to activate this Procedure by reporting without delay the facts, events and circumstances that they believe, in good faith and on the basis of reasonable factual elements, to have led to such violations and/or conduct better described in the previous *Paragraph 1, Note 1.*

In any case, it is necessary for the report to be as detailed as possible in order to allow the facts to be clarified by the parties competent to receive and manage it.

In particular, the following must be clear:

• the circumstances of time and place in which the reported event occurred; or the description of the fact;

• personal details or other elements that allow the identification of the person to whom the reported facts can be attributed.

It is also useful to attach documents that can provide elements of substantiation of the facts being reported, as well as the indication of other subjects potentially aware of the facts.

Reports can be **internal, external or public.**

A – INTERNAL REPORTS

Internal reports can be written or oral.

In the case of **anonymous reports**, they are treated as ordinary reports and, **to this end, please refer to Paragraph 2.2 for further information. of the ANAC Guidelines**[3].

[3] Reports from which it is not possible to deduce the identity of the reporter are considered anonymous. For ANAC, anonymous reports, where detailed, are treated as ordinary reports and in this case considered in their "ordinary" supervisory procedures. The subjects who receive the reports through internal channels consider the anonymous reports as ordinary reports to be treated according to the criteria established in the respective regulations

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P.IVA 01053520670

The internal report - **provided with specific indication that it is a whistleblowing report** - incorrectly submitted with a different method or to a person other than the one expressly indicated must be transmitted, within seven days of its receipt, to the competent person, giving simultaneous notice of the transmission to the whistleblower.

To this end, the Company makes available, on its website, information on the use of the internal channel with particular regard to the conditions for making the reports themselves through these channels, on the competent subjects entrusted with the management of the reports and, furthermore, provides instructions to follow if the report is erroneously received by an incompetent person or has been transmitted through a channel other than those specifically provided for.

B- EXTERNAL REPORTS

The reporting person can only make an external report if, at the time of its submission, one of the following conditions is met:

a) within his/her work context, the mandatory activation of the internal reporting channel is not foreseen or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of article 4, Legislative Decree 24/2023;

b) the whistleblower has already made an internal report pursuant to article 4 cited. and the same was not followed up;

c) the whistleblower has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;

d) the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

External reports are **addressed to the National Anti-Corruption Authority (ANAC).**

C- PUBLIC DISCLOSURE

By "public disclosure" or "publicly divulge" we mean making information about violations available to the public through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people (the means of mass dissemination include also social networks and new communication channels such as Facebook, Twitter, YouTube, Instagram which constitute a rapid

In any case, the whistleblower or anonymous complainant, subsequently identified, who has communicated to ANAC that he has suffered retaliation can benefit from the protection that the decree guarantees against retaliatory measures. The company that receives the reports through internal channels and the Authority itself are, therefore, required to record the anonymous reports received and keep the relevant documentation no later than five years from the date of receipt of such reports, thus making it possible to trace them, in case in which the reporting party, or the person who has filed a complaint, communicates to ANAC that he or she has suffered retaliatory measures as a result of that anonymous report or complaint

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P.IVA 01053520670

and interactive tool for the transmission and conveyance of information and exchanges between networks of people and organisations).

The whistleblower who makes a public disclosure benefits from the protection provided by the Legislative Decree. 24/2023 if, at the time of public disclosure, one of the following conditions applies:

a) the whistleblower has previously made an internal and external report or has directly made an external report and no response has been given within the deadlines set for following up on the reports;

b) the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;

c) the whistleblower has reasonable grounds to believe that the external report may entail the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is well-founded fear that the person receiving the report may be colluding with the perpetrator of the violation or involved in the violation itself.

In particular, in compliance with the indications provided by the ANAC Guidelines, protection will be recognized if at the time of disclosure one of the following conditions exists:

- ✓ to an **internal report**, to which the administration/body has not responded regarding the measures envisaged or adopted to follow up on the report within the established deadlines (three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the report), an external report was followed by an external report to ANAC which, in turn, did not provide feedback to the reporting party within reasonable time limits (three months or, if justified and motivated reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt);
- ✓ the whistleblower **has already directly made an external report to the ANAC** which, however, has not given feedback to the reporter regarding the measures envisaged or adopted to follow up on the report within reasonable terms (three months or, if there are justified and motivated reasons , six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt);
- ✓ the whistleblower **directly makes a public disclosure**, because on the basis of reasonable and well-founded reasons in light of the circumstances of the specific case he believes that the external report may involve the risk of retaliation or may not have an effective follow-up (for example, because he fears that they may be hidden or destroyed evidence or that the person who received the report may be colluding with the author of the violation or involved in the violation itself. Consider, by way of example, the case in which the person who receives the report of a violation, agreeing with the person involved in the violation itself, proceed to archive said report in the absence of the conditions).

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P.IVA 01053520670

Finally, it is specified that the person who makes a public disclosure, as illustrated above, must keep himself distinct from those who constitute a source of information for journalists. In such cases, in fact, the decree provides that the rules on professional secrecy of those practicing the journalistic profession remain unchanged, with reference to the source of the news.

5. THE PROCEDURE

For the purposes of carrying out the procedure, the Manager will make use of the staff assigned to its Office, unless the size of the company does not allow it, providing them with prior training regarding the functioning of the application responsible for collecting reports.

The phases of the internal procedure are as follows:

5.1. Initiative phase

The channels for transmitting the report are:

- the IT platform;
- the postal service (ordinary mail or registered mail with return receipt and addressed to the manager of the internal channel with the words confidential personal);
- hand delivery to the office (i.e. in a closed envelope addressed to the Manager with the words confidential personal).

In the first case, the whistleblower is accredited on an IT platform, in which the reporting management application is developed.

The platform is accessible:

• through a specific quick link published on the home page of the company intranet;

• from any other mobile device by entering/clicking the WHISTLEBLOWING link always indicated on the *home page*.

The platform allows you to compile, send and receive the "Reporting Form" in a computerized way. Following the submission of the report, the author receives from the system an identification code useful for subsequent accesses. The reporting data (together with any attached documents) are automatically forwarded to the Manager. The whistleblowing can monitor the progress of the investigation by accessing the reporting management system and using the identification code received.

The reports forwarded in the manner listed above are registered in a confidential manner and saved, together with the subsequent related documents, in a (confidential) file which can be consulted by the Manager and only by the investigation delegates who are part of his Office (if appointed). A copy of a suitable identity document may be attached to the report, to be filed in another and different confidential file within the IT protocol, which can be consulted only and exclusively by the manager. If the report has been from *hand to hand, without intermediation*, it will be kept, together with all the

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P.IVA 01053520670

documentation received, in a locked cabinet in the Manager's room, taking care to separate the reporting person's identification data from the remaining documentation, which will eventually be entrusted to the collaborator responsible for in-depth investigation.

5.2. Investigation phase

Within 7 days of the assignment of the protocol (by the application or the IT one reserved for the Manager), the Manager sends the reporting party an acknowledgment of receipt and takes charge of the report for a first summary investigation to be carried out within 15 days from the date of transmitting the notice, deciding whether to carry it out personally or to entrust it to a member of the Office. The latter will be assigned the title of "instructor" within the IT system, which allows him to view the report and related documentation, and to communicate with the *whistleblower*[4].

The Manager (with any member of the office designated for the investigation) analyzes the report in order to determine its admissibility and admissibility and, if what has been reported has not been adequately substantiated, requests clarifications from the reporter via the IT application . In the case of a report delivered using other methods, the person in charge of the investigation requests further information via *email*, if known, registered in confidential mode.

In the event that a clear and manifest unfoundedness, admissibility or inadmissibility is detected, the report **is archived.**

Specifically, the following constitute possible reasons for archiving:

Demonstrates/lack of interest in the integrity of the Company;

- manifest incompetence of the Manager on the issues reported;
- generic content of the report/communication or such as not to allow any further investigation;
- reports concerning the same facts dealt with in already defined proceedings;
- other.

If it proceeds with archiving, the Manager evaluates whether the report (and the related documentation) should be transmitted to other internal offices of the A.N.AC. for competence profiles.

In the event that none of the above-mentioned cases of archiving occurs, the Manager will verify the report received, also acquiring every useful element for the evaluation of the case, taking care to adopt suitable measures to ensure the confidentiality of the identity of the reporting person where the investigations require the necessary involvement of third parties. This also through:

[4] In the case of a report received using methods other than the use of the IT platform, the Manager, when entrusting the investigation to a collaborator of his Office, ensures that only the content of the report is made available and not the identity of the person making the report.

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P.IVA 01053520670

- request for news, information, deeds and documents to the Board of Directors for Disciplinary Procedures or to the person in charge of the disciplinary proceedings where applied according to the contract;
- request for news, information, documents and documents from other offices;
- request for clarifications, documentation and further information from the reporter (via the IT system or by email if known) and/or any other third parties involved in the report;
- *Whistleblower* hearing.

It then proceeds to analyze the documentation and elements received and to decide on the *fumus* of what is represented in the report (this is because the Manager does not ascertain the facts, but carries out a verification and analysis activity).

More specifically, the Manager will have to verify:

- whether those reported are "*unlawful conduct*";
- whether or not the aforementioned conduct concerns situations of which the individual became directly aware "*as a result of the employment relationship*" or: situations which were learned about by virtue of the office held; information acquired on the occasion and/or due to the performance of work duties, even if casually, even in the preliminary stages of establishing the employment relationship or before its termination;
- • if the report was forwarded "*in the interest of the company*", for which the personal complaints of the person making the report or claims/requests relating to the regulation of the employment relationship or relationships with hierarchical superiors and colleagues will be archived as they do not fall within the scope of the scope of application of the standard.

Reports based on mere suspicions or rumors will not be taken into consideration: it is necessary, in fact, both to take into account the interests of the third parties subject to the information reported in the report and to prevent the company from carrying out internal inspection activities which risk being of little use and however, expensive.

5.3. Decion phase

If one of the reasons for archiving listed above is detected, no later than 30 days after sending the acknowledgment of receipt, the Manager will:

- archive the report with adequate justification. The same will then be inserted and stored within the IT application (or, depending on the case, in the confidential paper file or in the IT protocol) and will be reported to the Board of Directors;

- communicate the whistleblowing and the related reason to the reporting party via the IT system (or other channel used for reporting and possibly for communication).

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P.IVA 01053520670

However, in the event of ascertaining the validity of the report, the Manager will draw up (within the 90 days required by law) a report containing the results of the investigation conducted and the profiles of illegality found as well as:

- send the aforementioned report and any documentation highlighting that it is a report received from a subject to whom the law recognizes enhanced protection of confidentiality pursuant to art. 54 bis of Legislative Decree no. 165/2001 and omitting the indication of the identity of the reporting party, to **the Board of Directors** (as steering body) as well as to one of the following subjects for the follow-up of their competence: a) Public Prosecutor's Office (if a hypothesis is identified of crime); b) responsible for the disciplinary procedure (if it concerns a case of disciplinary offence); c) Supervisory Body (if it concerns a violation of the MOG).
- inform the whistleblower of the forwarding of the report to another body/body and the related motivation and to warn him of the possibility that his identity may be provided to the judicial authority if the latter requests it in compliance with the provisions of the law. n. 179/2017.

To guarantee the management and traceability of the activities carried out, the Manager ensures the conservation of the reports and all related supporting documentation within the system for a period of five years from receipt, ensuring that the reporting person's identification data are kept separately from any other data.

6. PROTECTION OF CONFIDENTIALITY AND RIGHT OF ACCESS

The entire procedure aims to ensure the separation between the contents of the report and the elements that allow us to trace the identity of the whistleblower.

In order to guarantee maximum protection of confidentiality, access to the documentation is permitted only to the Manager. Furthermore, the use of the IT platform facilitates the carrying out of investigations by the reporting party, allowing direct communication with the whistleblowing without the need for his name to be acquired.

Reports cannot be used beyond what is necessary to adequately follow up on them

The identity of the reporter and any other information from which this identity can be deduced, directly or indirectly, cannot be revealed, without the express consent of the reporter himself, to subjects other than those competent to receive or follow up on the reports, expressly authorized to the processing of such data pursuant to articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and article 2-quaterdecies of the Code regarding the protection of personal data referred to in Legislative Decree 30 June 2003, n.196.

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P.IVA 01053520670

In the context of criminal proceedings, the identity of the whistleblower is protected by secrecy in the ways and within the limits established by article 329 of the code of criminal procedure.

In proceedings before the Court of Auditors, the identity of the whistleblower cannot be revealed until the preliminary investigation phase is closed.

As part of the disciplinary proceedings, the identity of the whistleblower cannot be revealed, where the contestation of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the dispute is based, in whole or in part, on the report and knowledge of the identity of the whistleblowing is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the reporter to the disclosure of one's identity.

The information to the whistleblower is given by written communication of the reasons for the disclosure of the confidential data, in the case referred to in the previous paragraph, as well as in the internal and external reporting procedures when the identity of the whistleblower and the information relating to the identity of the reporter (as well as any other information from which this identity can be deduced, directly or indirectly) is also essential for the purposes of the defense of the interested party.

The identity of the people involved and of the people mentioned in the report must be protected until the conclusion of the initiated procedure, on the basis of the report in compliance with the same guarantees provided in favor of whistleblower.

Without prejudice to the foregoing, the interested party may be heard, or, at his request, is heard, also through a paper procedure through the acquisition of written observations and documents.

In the event that it is not physically possible to guarantee this level of confidentiality, the report will be dealt with directly by the Manager. Furthermore, the latter is the only person in possession of all the necessary and useful information to correctly assess whether the regulatory conditions necessary to reveal the identity of the whistleblower actually exist. In particular, if the request to know the identity of the whistleblower comes from the judicial or accounting authority, the Manager will verify the existence, or otherwise, of the minimum elements required by law (i.e. establishment of criminal or accounting proceedings).

7. PROCESSING OF PERSONAL DATA

Any processing of personal data, including communication between the competent authorities, must be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree 30 June 2003, n. 196 and the legislative decree of 18 May 2018, n. 51. The communication of personal data by the institutions, bodies, offices or agencies of the European Union is carried out in accordance with Regulation (EU) 2018/1725.

Personal data that is clearly not useful for processing a specific report are not collected or, if collected accidentally, are deleted immediately.

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The rights referred to in articles 15 to 22 of Regulation (EU) 2016/679 can be exercised within the limits of the provisions of article 2-undecies of legislative decree 30 June 2003, n. 196.

The person responsible for the processing of personal data relating to the receipt and management of reports is, through specific delegation and following instructions, the Manager appointed by the Board of Directors with a specific resolution (Internal office of TECNOMATIC S.p.A.), in compliance with the principles referred to in articles 5 and 25 of Regulation (EU) 2016/679 or articles 3 and 16 of legislative decree no. 51 of 2018, providing suitable information to the reporting persons and the persons involved pursuant to articles 13 and 14 of the same regulation (EU) 2016/679 or article 11 of the aforementioned legislative decree no. 51 of 2018, as well as adopting appropriate measures to protect the rights and freedoms of interested parties.

The Company has defined its own model for receiving and managing internal reports, **identifying - with the help of the IT manager - the technical and organizational measures suitable to guarantee a level of security adequate for the specific risks deriving from the processing carried out from the reports**, on the basis of a data protection impact assessment and regulating the relationship with any external suppliers who process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679 or Article 18 of Legislative Decree no. 51 of 2018

It should be specified that the person involved and the person mentioned in the report, with reference to their personal data processed in the context of the report, public disclosure or complaint, cannot exercise the rights that the GDPR normally recognizes to interested parties (the right of access to data personal data, the right to rectify them, the right to obtain their cancellation or so-called right to be forgotten, the right to limit processing, the right to portability of personal data and the right to object to processing). This is because the exercise of these rights could result in effective and concrete prejudice to the protection of the confidentiality of the identity of the whistleblower. In such cases, therefore, the reported subject or the person mentioned in the report is also precluded from the possibility, where they believe that the processing concerning them violates the aforementioned rights, to contact the data controller and, in the absence of a response from the latter lastly, to lodge a complaint with the Guarantor for the protection of personal data.

8. MEASURES TO PROTECT THE REPORTER AND PROHIBITION OF RETALIATION

The **protection measures** (including the protection of confidentiality referred to in the previous Paragraph 6) apply to whistleblowers when the following conditions apply:

a) at the time of the reporting or denunciation to the judicial or accounting authority or of the public disclosure, the whistleblower had reasonable grounds to believe that the information on the violations reported, publicly disclosed or denounced was true and fell within the objective scope of referred to in Paragraph 1;

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b) the reporting or public disclosure was made on the basis of the provisions of Paragraphs 4-5 (see above).

The reasons that led the person to report or denounce or publicly disclose are irrelevant for the purposes of his protection.

Except as provided by article 20 Legislative Decree. 24/2023, when the criminal liability of the whistleblower for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or his civil liability is ascertained, even with a first degree sentence , for the same reason, in cases of fraud or gross negligence, protections are not guaranteed and a disciplinary sanction is imposed on the whistleblower.

The protection in question also operates in cases of reporting or denunciation to the judicial or accounting authority or anonymous public disclosure, if the whistleblower has subsequently been identified and has suffered retaliation, as well as in cases of reporting submitted to institutions, bodies and competent bodies of the European Union.

A further measure of protection for the whistleblower is constituted by **the prohibition of retaliation**, where retaliation means any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the report to the judicial or accounting authority or the disclosure public and which causes or may cause, directly or indirectly, unfair damage to the whistleblower or to the person who made the complaint.

This is, therefore, a broad definition of the concept of retaliation which can consist both in acts or measures, but also in behaviors or omissions that occur in the work context and which cause harm to the protected subjects and which also includes retaliation "only attempted or threatened".[5]

It is important to reiterate that in order for retaliation to take place and, consequently, for the individual to benefit from protection, a close connection is necessary between the reporting, disclosure and denunciation and the unfavorable behaviour/act/omission suffered, directly or indirectly, by the whistleblower or making the public disclosure.

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[5] According to the Anac Guidelines, this entails an extension of protection for the protected subjects as they can communicate to ANAC both the retaliations already carried out against them and those attempted, even if the behavior was not carried out in a complete manner, and those only envisage. Consider, as an example of attempted retaliation, dismissal as a consequence of a report, complaint or public disclosure that the employer was unable to make due to a mere formal flaw committed in the dismissal procedure; or, as an example of a threat, the prospect of dismissal or a change in duties which occurred during a conversation that the person who reported, denounced or made a disclosure had with their employer. In cases of attempted or threatened retaliation, the protected party, in communicating the retaliation suffered to ANAC, must necessarily provide elements from which the fumus on the effectiveness of the threat or retaliatory attempt can be deduced. By way of example, this may include a meeting held in the presence of several people in which the dismissal was discussed. If, based on the elements presented, the Authority deduces that the attempt has taken place or that the threat is actual, it initiates the sanctioning procedure. It is the burden of the person who attempted retaliation or threatened it to demonstrate that the facts alleged by the whistleblower are unrelated to the report, complaint or public disclosure made

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The whistleblower who believes he or she has suffered retaliation committed in the work context can communicate it to the ANAC (competent authority for the management of communications of retaliation in both the public and private sectors) which, in turn, must inform the National Labor Inspectorate, for the measures within its jurisdiction.

The protection measures apply and the prohibition on retaliation also extends:

- ✓ to the facilitators;
- ✓ to people from the same working context as the whistleblower, the person who has filed a complaint with the judicial or accounting authority or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- ✓ to work colleagues of the whistleblower or of the person who has filed a complaint with the judicial or accounting authority or made a public disclosure, who work in the same working context as the person and who have a usual and current relationship with said person;
- ✓ to entities owned by the whistleblower or by the person who has filed a complaint with the judicial or accounting authority or who has made a public disclosure or for which the same people work, as well as to entities that operate in the same working context as the aforementioned people .

In any case, **the conditions** for the application of protection against retaliation against the persons indicated above find particular indications in the context of the ANAC Guidelines as reported in Part I in Paragraph 4.2.2.

Finally, Legislative Decree 24/2023 prohibits, in general, waivers and **transactions not signed in a protected context**[6]of the rights and means of protection provided therein. This provision responds to the need to implement and make effective the protection of the *whistleblower*, as a vulnerable subject, as well as other protected subjects who, as a result of the report, disclosure or complaint, could suffer prejudicial effects

[6] To be understood as judicial, administrative and trade union offices.

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