



ILLVA SARONNO GROUP

Whistleblowing guidelines

1. Introduction – what is whistleblowing, and why is it important?

Our organisation strives to achieve transparency and a high level of business ethics. Our whistleblowing service offers a possibility to alert the organisation about suspicions of misconduct in a confidential way. It is an important tool for reducing risks and maintaining trust in our operations by enabling us to detect and act on possible misconduct at an early stage. Whistleblowing can be done openly or anonymously by employees, self-employed workers, external collaborators, interns, volunteers, ex-employees or candidates involved in the hiring process, and all subjects who work under the supervision and direction of contractors, sub-contractors.

2. When to blow the whistle?

The whistleblowing service can be used to alert us about serious risks of wrongdoing affecting people, our organisation, the society, or the environment.

Reported issues include criminal offences, irregularities and violations or other actions in breach of EU or national laws within a work-related context, for example:

- ✓ *Illegal conducts or incompliances with the Organizational Model adopted by each company of the Group and or with the Code of Ethics*
- ✓ *Offenses that fall within the scope of European Union or Italian law (for example, public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; security and of products; transport safety; environmental protection; radiation protection and nuclear safety; food compliance, etc.)*
- ✓ *Acts or omissions that damage the financial interests of the European Union*
- ✓ *Violations of the laws regulating fair competition*
- ✓ *Corruption and financial irregularities; for example, bribes, unfair competition, money laundering, fraud, conflict of interest*
- ✓ *Health and safety violations; for example, workplace health and safety, product safety, serious discrimination and harassments that are against the law*
- ✓ *Environmental violations; for example, illegal treatment of hazardous waste*
- ✓ *Privacy violations; for example, improper use of personal data*



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Employees are asked to contact their supervisor or manager for issues relating to dissatisfaction in the workplace or related matters, as these issues cannot be investigated in the scope of whistleblowing.

A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious disciplinary offence.

3. How to blow the whistle?

To raise a concern, it is necessary to send a message anonymously through the whistleblower reporting channel to the whistleblowing team: [Centro segnalazioni WhistleB](#)

All messages received will be handled confidentially. The whistleblowing channel is administered by WhistleB, an external service provider. All messages are encrypted. To ensure the anonymity of the person sending a message, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the report.

4. The investigation process

THE WHISTLEBLOWING TEAM

Access to messages received through our whistleblowing channel is restricted to appointed individuals with the authority to handle whistleblowing cases. Their actions are logged and handling is confidential. When needed, individuals who can add expertise may be included in the investigation process, upon consent from the whistleblower in case identity of the reporting person is disclosed. These individuals can access relevant data and are also bound to confidentiality.

The whistleblowing team consists of/or reports may be disclosed to the team composed by head of the following departments: HR and Group Internal Audit.

RECEIVING A MESSAGE

Upon receiving a message, the whistleblowing team decides whether to accept or decline the message. If the message is accepted, appropriate measures for investigation will be taken, please see Investigation below.

The whistleblower will receive an acknowledgment of receipt of the report within 7 days.

The whistleblowing team may not investigate the reported misconduct if:

- ✓ the alleged conduct is not reportable conduct under these Whistleblowing guidelines
- ✓ the message has not been made in good faith or is malicious
- ✓ there is insufficient information to allow for further investigation
- ✓ the subject of the message has already been solved



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If a message includes issues not covered by the scope of these Whistleblowing guidelines, the whistleblowing team should provide the reporting person with appropriate instructions.

The whistleblowing team will send appropriate feedback within 3 months upon the date of receiving the report.

The portal provides a restricted area accessible by the whistleblower to track the status of the claim submitted and to interact with the team in charge of investigating the claim. It is mandatory that the whistleblower saves privately the ID of the claim and the password provided by the platform to access such area.

INVESTIGATION

All messages are treated seriously and in accordance with these Whistleblowing guidelines.

- ✓ No one from the whistleblowing team, or anyone taking part in the investigation process, will attempt to identify the whistleblower, unless the whistleblower specifies otherwise.
- ✓ The whistleblowing team can, when needed, submit follow-up questions via the channel for anonymous communication.
- ✓ A message will not be investigated by anyone who may be involved with or connected to the wrongdoing.
- ✓ Whistleblowing messages are handled confidentially by the parties involved.
- ✓ Corporate or external expertise may be included in the investigation upon consent from whistleblower. The WhistleBi portal allows the whistleblower to access to a restricted area where it is possible to consult the status of the request or interact with the team in charge of the investigation. It is mandatory that the whistle-blower tracks privately the ID of the request submitted and the password assigned by the portal.

5. Protection and privacy

WHISTLEBLOWER PROTECTION

A person expressing genuine suspicion or misgiving according to these guidelines will not be at risk of losing their job or suffering any form of sanctions or personal disadvantages as a result. It does not matter if the whistleblower is mistaken, provided that he or she is acting in good faith.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, a whistleblower will be kept informed of the outcomes of the investigation into the allegations, of the actions pursued by the team in charge of the investigation aiming at evaluating the foundation of the claims and of the potential measures implemented by the company as results of the investigation process.

In cases of alleged criminal offences, the identity of the whistleblower is kept secret in the preliminary investigation until the accused can be informed according to Italian law art. 329 c.p.p.

- **Privacy**



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it's mandatory for all the subjects that receive and manage the claims submitted to maintain the anonymity of the whistleblower, of the people involved, and of all subjects mentioned in the claim, in addition to the content of the claim and the documentation attached so that the identity of the whistleblower is not revealed.

The treatment of such elements is managed with maximum caution, including obscuring data if, due to investigation procedures, other subjects must be informed.

The Italian law dictates the cases where the identity of the whistleblower must be revealed, exclusively through written communication of the reasons why it is necessary and with the approval of the whistleblower.

- **Prohibition of retaliation**

The whistleblower, according with the art. 17 D.Lgs. n. 24/2023, will not be subject to retaliations or discriminatory measures or other unfair treatments as a direct or indirect consequence of the claim submitted generating repercussions on the working conditions of the whistleblower or the subjects involved in the process of the claim. In order to benefit from the protection from retaliations, there must be a close connection between the claim and the unfavourable treatment.

The protection is guaranteed even to anonymous whistleblowers that are identified afterwards.

The protection is extended to:

- ✓ *The person who physically assists the whistleblower in the process of the claim, working in the same working environment and whose assistance must be kept reserved;*
- ✓ *People in the same working environment of the whistleblower that are in a stable emotional or kinship bond within the fourth degree;*
- ✓ *Whistleblower's co-workers, who work in the same working environment and that have a close connection with the whistleblower or a habitual and recurring relationship;*
- ✓ *Owned entities, exclusively or partially, of the whistleblower or entities in which the whistleblower works or entities that operates in the same working environment of the whistleblower.*

Sanctions will be applied to those who will commit retaliations as well as when it is ascertained that the report as been hindered or an attempt has been made to hinder it or that the obligation of confidentiality has been violated.

Sanctions are also applied to whistleblowers which can also be imposed by ANAC (Italian anticorruption authority) in compliance with Italian decree no. 24/2023, in the case of reports made with malice or gross negligence or which prove to be false, unfounded, with defamatory content or in any case made for the sole purpose of damaging the company, the reported person or other subjects affected by the report. The company also be able to take appropriate initiatives in court.



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PROCESSING OF PERSONAL DATA

This whistleblowing service may collect personal data on the person specified in a message, the person submitting the message (if not sent anonymously) and any third person involved, in order to investigate facts on the declared misdeeds and inappropriate behaviour eligible under our code of conduct or internal rules. This processing is based on statutory obligations and the legitimate interest of the controller to prevent reputational risks and to promote an ethical business activity. The provided description and facts under this processing are only reserved to the competent and authorized persons who handles this information confidentially. You may exercise your rights of access, of rectification and of opposition, as well as of limited processing of your personal data in accordance with the local data protection legislation. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the case. Data is stored within the EU. For any further questions or complaints please address your request to the Group Internal Audit Department.

DELETION OF DATA

Personal data included in a whistleblowing messages and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation. Investigation documentation and whistleblower messages that are archived will be anonymised under GDPR; they will not include personal data through which persons can be directly or indirectly identified.

PERSONAL DATA CONTROLLER:

ILLVA SARONNO S.p.A., via Archimede, 243 – 21047 Saronno (VA), Italia.

Contatti:

- Tel.: (0039)-02-96765.1
- E-mail: contatti@illva.com

PERSONAL DATA PROCESSOR:

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) responsible for the whistleblowing application, including processing of encrypted data, such as whistleblowing messages. Neither WhistleB nor any sub-suppliers can decrypt and read messages. As such, neither WhistleB nor its sub-processors have access to readable content.

6 EXTERNAL CHANNEL:

It is possible to submit claims through an external channel hold by the Italian anticorruption authority (ANAC) when specific conditions are met:

- ✓ *The internal whistleblowing channel mentioned above, even though activated, is not aligned with D.Lgs. n. 24/2023;*



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- ✓ *The whistleblower has already submitted internally the claim and the same did not have consequences;*
- ✓ *The whistleblower has founded reasons to believe that, if the claim were submitted internally, the claim would not have consequences or there might be risks of retaliations;*
- ✓ *The whistleblower believes that the violation might constitute an imminent threat for public interest.*

For additional details on this procedures please visit the official ANAC's website.