

Whistleblowing Policy Pursuant to Legislative Decree 24/2023

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Annex 1 - Submission of reports via ParrotWB platform

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Annex 2 - Reporting by ordinary mail

1. References to the legislation

SOURCES APPLICABLE TO WHISTLEBLOWING:

- Italian 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 on provisions concerning the protection of persons who report breaches of national laws;
- Italian Legislative Decree No. 231/2001, on administrative liability of entities;
- Italian Law No. 190/2012 (the so-called Severino Law, named after at-the-time Minister of Justice Paola Severino) provisions on whistleblower protection systems for public sector workers;
- 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, which amended the regulatory framework of Italian Law No. 179/2017 and Italian Legislative Decree No. 231/2001;
- Guidelines by *Confindustria*, the Italian Association Representing Manufacturing and Service Companies, for developing organisational, management and control models (last update: June 2021);
- Guidelines by the Italian National Anti-Corruption Authority (NACA) and related FAQs and the main resolutions;
- New 'Whistleblowing' Regulations Operational Guide for Private Entities of October 2023 – Confindustria.

SOURCES APPLICABLE TO DATA PROTECTION:

- Regulation (EU) 2016/679 (GDPR) governing the principles of and rules on the protection of natural persons with regard to the processing of their personal data;
- Italian Legislative Decree No. 196/2003 – Privacy Code – harmonised with the GDPR by Italian Legislative Decree No. 101/2018 and the amendments and additions made to the Privacy Code by Italian Decree-Law No. 139/2021 converted, with amendments, by Law No. 205/2021 and by Decree-Law 132/2021 (the so-called Justice, Defence and Term Extensions Decree), converted, with amendments, by Law 178/2021;
- The opinions, measures and orders of injunction by the Italian Data Protection Authority, including, in particular, the following:
 - Opinion on a draft legislative decree implementing 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 (the so-called Whistleblower Directive) - January 11, 2023
 - Opinion on the draft Guidelines by the Italian Anti-Corruption Authority on the protection of persons who report breaches of Union law and protection of persons who report breaches of national laws - procedures for the submission and management of external whistleblowing reports - Opinion No. 304 of 6 July 2023.

2. Goal and scope

The purpose of this policy and procedure is to ensure a working environment in which whistleblowers (see paragraph 3 below) can freely report any unlawful conduct or any act of wrongdoing within the Company/Organization. To this end, the Policy governs the process of reporting unlawful conduct and therefore defines appropriate communication channels for the receipt, analysis and processing of whistleblowing reports submitted or transmitted by anyone, even in confidential or anonymous form.

3. Definitions

- «**Violations**»: acts or omissions that harm the public interest or the integrity of the public administration or the private entity as better listed in paragraph 5 below;
- «**Information on breaches**»: means information, including reasonable suspicions, concerning breaches committed or which, on the basis of concrete elements, could be committed in the organisation with which the reporting person or the person making the complaint to the judicial or accounting authority has a legal relationship within the meaning of Article 3(1) or (2), as well as elements concerning conduct aimed at concealing such

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breaches;

- «**Report**» or «**Reporting**»: means the written or oral communication of information about violations;
- «**Internal reporting**»: means the communication, in writing or orally, of information on violations, submitted through the internal reporting channel referred to in Article 4;
- «**External reporting**»: means the written or oral communication of information on infringements submitted through the external reporting channel referred to in Article 7;
- «**Public disclosure**» or «**public dissemination**»: means making information about infringements publicly available through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- «**Reporting person**»: means the natural person who makes a report or public disclosure of information on violations acquired in the context of his/her work;
- «**Facilitator**»: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- «**Employment context**»: means the work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3(3) or (4), through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a public disclosure or report to the judicial or accounting authorities;
- «**Person involved**»: means the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the breach is attributed or as a person otherwise implicated in the reported or publicly disclosed breach;
- «**Retaliation**»: means any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the judicial or accounting authority report or public disclosure and which causes or may cause the reporting person or the person making the report, directly or indirectly, unjust damage;
- «**Follow-up**»: means the action taken by the entity entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- «**Feedback**»: communication to the reporting person of information on the follow-up given or intended to be given to the report;
- «**Company**»: Steliau Technology Italy Spa (di seguito anche solo Steliau S.p.a.).

4. The reporting persons (c.d. Whistleblowers)

Reports under this Policy may be made, pursuant to Article 3(3) of Legislative Decree no. 24/2023, by: a) employees of private sector entities; b) self-employed workers; c) workers and collaborators supplying goods or services or carrying out works for third parties; d) freelance professionals and consultants; e) volunteers and trainees; f) shareholders and persons with administrative, management, control, supervisory or representative functions (hereinafter, collectively, "whistleblowers").

The above-mentioned persons may also make reports:

- when the legal relationship has not yet started, if information on breaches has been acquired during the selection process or in other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if information on breaches was acquired during the course of the relationship.

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5. Object of the report

The purpose of this Policy is to enable the reporting of conduct, acts or omissions detrimental to the public interest or the integrity of the private entity and consisting of:

- 1) offences falling within the scope of European Union or national acts relating to the following fields:
 - public procurement;
 - services, products and financial markets and prevention of money laundering and terrorist financing;
 - product safety and compliance;
 - transport safety;
 - environmental protection;
 - radiation protection and nuclear safety;
 - food and feed safety and animal health and welfare;
 - public health;
 - consumer protection;
 - protection of privacy and protection of personal data and security of networks and information systems;

For example:

- *environmental offences, such as the discharge, emission or other release of hazardous materials into the air, soil or water or the unlawful collection, transport, recovery or disposal of hazardous waste*

- 2) acts or omissions affecting the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union;

For example:

- *fraud, corruption and any other illegal activity related to Union expenditure*

- 3) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union;

For example:

- *violations of EU competition and state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.*

- 4) acts or conduct that frustrate the object or purpose of the provisions of the acts of the European Union in the areas mentioned above.

For example:

- *adoption of so-called 'abusive practices' (adoption of 'predatory' prices, target discounts, tying), in contravention of the protection of free competition, in order to acquire a dominant position in the market.*

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In any case, the whistleblower **must not use** the institution in question for purely personal purposes or to make labour claims against hierarchical superiors, for which he/she will need to refer to the internal discipline and procedures falling within the competence of other bodies or offices.

The national and European Union provisions on:

- classified information,
- forensic professional secrecy
- medical professional secrecy,
- secrecy of court deliberations,
- rules of criminal procedure,
- autonomy and independence of the judiciary,
- national defence and public order and security,
- exercise of workers' rights.

6. Recipient and Repor Manager

In accordance with Articles 4, 5 and 12 of Legislative Decree 24/2023, the company identifies the "Recipient" and the "Report Manager", as autonomous subjects, specifically dedicated and trained for the receipt and subsequent management of reports and expressly authorised to process the personal data contained in the report (identity of the reporter and any other information from which such identity may be inferred, directly or indirectly).

7. Content of the report

The whistleblower shall provide all the elements necessary to enable the due and appropriate checks and verifications to be carried out in order to ascertain whether the reported facts are well-founded.

The report shall be as detailed as possible and, in particular, it is necessary to clarify:

- the circumstances of time and place in which the reported fact occurred;
- the description of the fact;
- the personal details or other elements enabling identification of the person to whom the reported facts are to be attributed.

Reports based on mere suppositions and/or suspicions and/or rumours and/or opinions of the reporter and/or of any third parties indicated by the reporter or containing information that the reporter knows to be false are not worthy of protection and, consequently, are not subject to examination.

It is also useful to attach **documents** providing evidence of the facts reported, as well as the names of other persons potentially aware of the facts.

8. How to make a report

The Legislative Decree 24/2023 provides for different ways of making a whistleblowing report, some of which are alternatives to each other, described in more detail below:

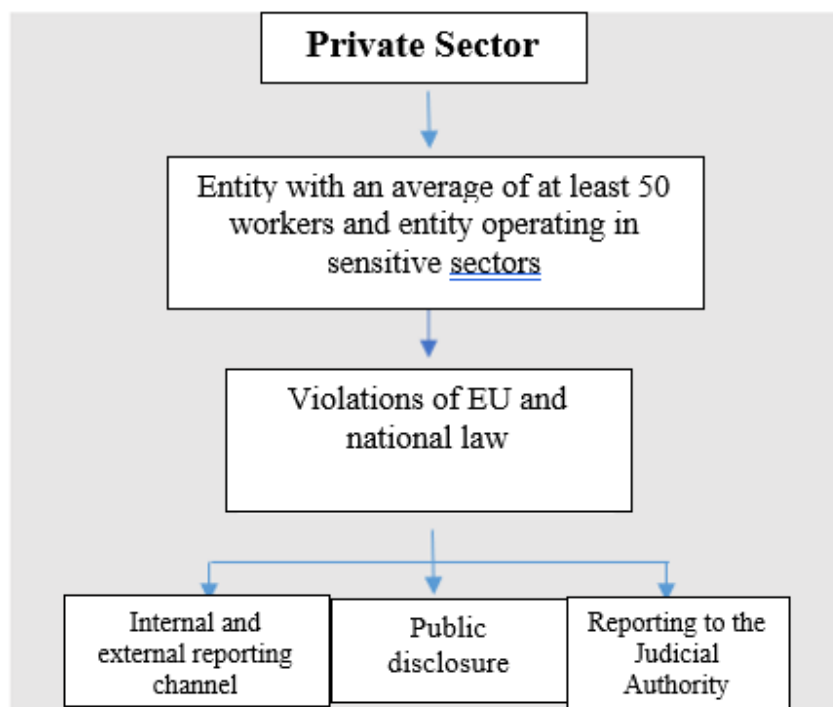
- **internal reporting channels:** reporting channels activated directly by the company;
- **external reporting channel - ANAC platform:** usable under certain conditions, as a residual alternative to internal channels;
- **public disclosure;**
- **reporting to the Judicial Authority.**

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Regardless of the reporting method chosen, the **confidentiality** of the whistleblower shall be guaranteed (see paragraph 11 below) and the **protection measures** (see paragraph 13 below) provided for by Legislative Decree 24/2023 shall be recognised and applied.

Steliau S.p.a., as a private sector entity that has not adopted the Organisational Model pursuant to Legislative Decree 231/2001 and with an average number of workers exceeding 50, may proceed to report the breaches indicated in paragraph 5 above by means of: internal channel, external channel, public disclosure or report to the judicial authorities.



9.1 Internal reporting channels

In accordance with Articles 4 et seq. Legislative Decree 24/2023, Steliau S.p.a. has adopted the following **internal reporting channels**:

Form of the channel (written or oral)	Description of the reporting channel	Link/address	Report Recipient	Report Manager
Written	On-line platform: <i>ParrotWB</i>	https://steliau.parrotwb.app/	"Team Whistleblowing of Labor Project S.r.l."	"Team Whistleblowing of Labor Project S.r.l."
Written	Ordinary mail	<i>Team Whistleblowing di Labor Project c/o Labor Project S.r.l. Via Brianza, n. 65 – 22063 Cantù (CO)</i>	"Team Whistleblowing of Labor Project S.r.l."	"Team Whistleblowing of Labor Project S.r.l."

In detail, the reporting person may choose between the following internal reporting channels:

➤ Reporting channels in written form

- On-line platform: *ParrotWB* which can be accessed via the following link <https://steliau.parrotwb.app/> - for submission modalities see **Annex 1**

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- Ordinary mail / Registered mail: *registered letter in a sealed envelope to be sent to the following postal address by ordinary or registered mail - for instructions on how to send the report see **Annex 2***

9.2 External reporting channel

Pursuant to Article 6 et seq. of Legislative Decree 24/2023, ANAC activates an external reporting channel that guarantees, also through the use of encryption tools, the confidentiality of the identity of the reporting person, of the person involved and of the person mentioned in the report, as well as the content of the report and of the relevant documentation.

The reporting person may make an external report by means of the external reporting channel available at the following link: <https://servizi.anticorruzione.it/segnalazioni/#!/#%2F> if, at the time of its submission, one of the following conditions is met:

- a) the mandatory activation of the internal reporting channel is not envisaged within his/her work context, or is not active or does not comply with the provisions of Article 4 of Legislative Decree 24/2023;
- b) the reporting person has already made an internal report and the report has not been followed up;
- c) the person making the report has reasonable grounds for believing that, if he/she were to make an internal report, it would not be effectively followed up or that it would give rise to a 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.

Pursuant to Article 9 of Legislative Decree 24/2023, a dedicated section containing guidelines on the submission and handling of external reports is available on the ANAC website.

9.3 Public disclosure

The reporting person may make a public disclosure if the conditions set out in Article 15 of Legislative Decree 24/2023 are met, namely:

- a) the reporting person has previously made an internal and external report, or has made an external report directly and no response has been received within the prescribed time limit;
- b) the reporting person has justified reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the reporting person has justified reason 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 case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be in collusion with or involved in the perpetrator of the breach.

In the sole case where the whistleblower voluntarily discloses his or her identity at the time of public disclosure, only the confidentiality protection will be waived, without prejudice, in any case, to the further protective measures provided for.

9.4 Reporting to the Judicial Authority

The confidentiality protections and the protection measures provided for by Legislative Decree 24/2023 also apply in the case of a whistleblowing report to the judicial authorities, and therefore:

- in the event that the whistleblower, in relation to facts which may constitute a whistleblowing violation (see paragraph 5 above), decides to file a complaint (alone or in addition to the Whistleblowing report) with the Judicial Authority;
- where the whistleblower is a public official, even if he has made an internal or external whistleblowing report, he remains obliged, pursuant to Articles 331 c.p.p. and Articles 361 and 362 c.p., to report to the Judicial Authority the criminally relevant facts.

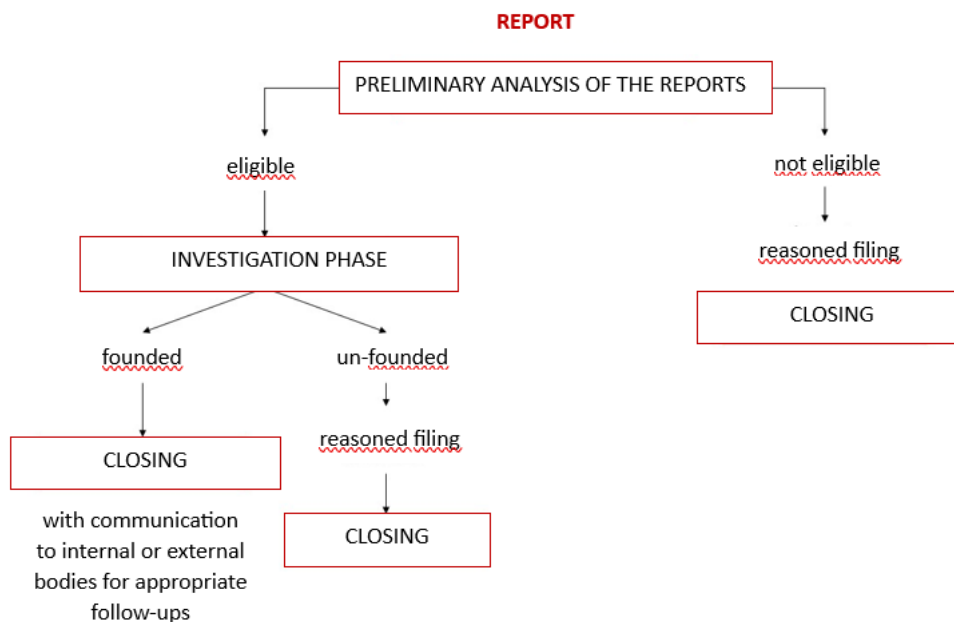
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9. Report Management Process through internal reporting channels

Regardless of the internal reporting channel chosen by the Whistleblower, the report will be handled by the "Whistleblowing Team of Labor Project S.r.l." composed of autonomous, dedicated and specifically trained individuals. The process for handling report is divided into the following stages, which are described in more detail in the following paragraphs:

- receipt of reports;
- preliminary analysis of the reports;
- investigation phase (assessment of the reports);
- closure of the reports (with archiving or forwarding of the report to the relevant internal bodies or judicial authorities for possible measures to be taken)



10.1 Receipt of report

In the case of reports transmitted through the ParrotWB channel, the portal redirects the communication to the "Whistleblowing Team of Labor Project S.r.l." e-mail box.

Reports transmitted by ordinary/registered mail are addressed directly to the offices of the "Whistleblowing Team of Labor Project S.r.l."

Once the report is received, the "Whistleblowing Team of Labor Project S.r.l." proceeds to record it in the appropriate register.

Notice of receipt

Within 7 (seven) days of receipt of the report, a notice of receipt is issued to the whistleblower:

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- in the case of reports transmitted via the ParrotWB channel, the notice of receipt is transmitted via the ParrotWB platform. It will be the responsibility of the reporting user to access the portal to verify the acceptance of the report by entering the token issued when the report was sent;
 - in the case of reports sent by ordinary/recorded mail, the notice of receipt is sent to the contact details specified by the reporting party in the report.

Reporting to a non-competent person

If the report is submitted to a person other than the person identified and authorised to receive and handle the report, and the reporting person has expressly specified that it is a "*whistleblowing report*", the report must be handled in accordance with the legislation and, therefore, must be forwarded to the competent person within 7 days of receipt.

Similarly, the report will be treated as a "*whistleblowing report*" even if this can be inferred from the content of the report itself.

Otherwise, it will be treated as a normal whistleblowing report and the protections in terms of confidentiality and protection will not apply.

10.2 Preliminary analysis of the reports

The "Whistleblowing Team of Labor Project S.r.l." performs a preliminary analysis of the report, aimed at verifying the possibility of starting the subsequent investigation phase or proceeding to filing.

The report will not be taken into account and will be **filed** if it is inadmissible, in particular, by way of example, if

- it concerns mere suppositions and/or suspicions and/or rumours and/or opinions of the whistleblower and/or of any third parties indicated by him or her, or if it contains information that the whistleblower knows to be false;
- it relates to facts that do **not** fall within the scope of Legislative Decree 24/2023;
- its content is not precise, circumstantial and verifiable;
- the personal details or other elements enabling the reported person to be identified are not clear.

Anonymous reports will not be taken into account and will be archived by the Report Manager.

The reporting person is notified of the filing and the reasons for it, either through the ParrotWB platform or to the contact details indicated in the report (in the case of reports sent by ordinary/recorded mail).

If, on the other hand, the preliminary examination shows that the report is "admissible", the next preliminary investigation phase will begin.

10.3 Investigation phase

The "Whistleblowing Team of Labor Project S.r.l." is responsible for the preliminary investigation phase, during which it will

- a) initiate specific analyses, possibly involving the company departments concerned;
- b) make use, if necessary, of consultants external to the Company by requesting them to carry out specific audits;
- c) conclude the preliminary investigation at any time, if, in the course of the same preliminary investigation, the groundlessness of the report is ascertained.

During the preliminary investigation phase, the "Whistleblowing Team of Labor Project S.r.l." may formulate requests for additions and clarifications to the whistleblower.

The methodology to be used for the verification activities will be evaluated on a case-by-case basis, choosing the technique deemed most effective in relation to the nature of the event and the existing circumstances (interviews, document analysis, on-site inspections, technical consultations, research on public databases, checks on company equipment, etc.).

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In the event that, at the end of the investigation phase, the report is deemed manifestly unfounded, the report itself will be archived, together with the relevant reasons, and the reporting party will be informed thereof, either through the ParrotWB platform (in the case of reports sent through the ParrotWB channel) or at the addresses indicated in the report (in the case of reports sent by ordinary/registered mail).

If, on the other hand, the outcome of the investigation reveals that the report is well-founded, the "Whistleblowing Team of Labor Project S.r.l." will refer the matter directly to the internal bodies in charge or to external bodies/institutions according to their specific competences.

In this case as well, the reporting party must be notified via the ParrotWB platform (in the case of reports transmitted via the ParrotWB channel) or at the addresses indicated in the report (in the case of reports transmitted by ordinary/registered mail).

N.B. It is NOT the duty of the Report Manager to ascertain individual responsibilities, whatever their nature, nor to carry out legitimacy or merit checks on acts and measures of the reporting body/administration.

Facilitator:

The whistleblower, in the reporting process, may be assisted by a facilitator, i.e. a natural person, operating within the same work context as the whistleblower, who provides advice or support.

In this case, the assistance of the facilitator must be kept confidential (see Art. 2(1)(h)) and, therefore, the guarantees in terms of confidentiality provided for by the legislation will also apply to the facilitator with regard to

- identity of the facilitator;
- the facilitator's "assistance" activities.

10.4 Closure of the reports

At the outcome of the investigation, the "Whistleblowing Team of Labor Project S.r.l." proceeds to give the final feedback to the whistleblower and to the subsequent closure of the report, recording it in the appropriate register.

Within 3 (three) months from the date of the notice of receipt or, in the absence of such notice, within 3 (three) months from the expiry of the period of 7 (seven) days from the submission of the report, the "Whistleblowing Team of Labor Project S.r.l." shall provide feedback to the whistleblower, informing him/her, for example, of:

- filing;
- action taken to assess the existence of the reported facts and the progress/outcome of the investigation;
- initiation of any internal investigation and its findings; referral to the competent authorities for further investigation.

10. Garanzie di riservatezza

The Policy 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 the content of the report and of the relevant documentation (see Article 4(1) of Legislative Decree 24/2023).

For this reason, reports may not be used beyond what is necessary to adequately follow them up.

Moreover, the identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person himself, to persons other than those competent to receive or handle reports expressly authorised to do so (see Article 12 of Legislative Decree 24/2023). In particular, pursuant to Article 12 of Legislative Decree 24/2023:

- in any criminal proceedings, the identity of the whistleblower is covered by secrecy in the manner and within the limits provided for by Article 329 of the Code of Criminal Procedure;

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- in the context of any proceedings before the Court of Auditors, the identity of the reporter may not be disclosed until the investigation phase is closed;
- with specific reference to the disciplinary field, the identity of the whistleblower may not be disclosed where the disciplinary charge is based on investigations which are separate from and additional to the report, even if consequent to it. If, on the other hand, the charge is based, in whole or in part, on the report and knowledge of the reporter's identity is indispensable for the accused's defence, the report can only be used for the purposes of disciplinary proceedings if the reporter has given his express consent to the disclosure of his identity.

In the event of the disclosure of confidential data (if, therefore, the above-mentioned exceptional circumstances provided for in the legislation exist), the reporting person shall be notified in writing of the reasons for the disclosure.

Breach of the obligation of confidentiality constitutes, in fact, a source of disciplinary liability, without prejudice to the further forms of liability provided for by the law (by way of example and without limitation, if such breach is ascertained, the ANAC will apply to the person in charge a pecuniary administrative sanction ranging from EUR 10,000.00 to EUR 50,000.00, pursuant to Article 21(1)(a) of Legislative Decree 24/2023).

The same confidentiality is guaranteed also in the case of whistleblowing through an external channel, in fact:

- the persons receiving the report shall protect the identity of the persons involved in the report and of the persons mentioned in the report until the conclusion of the proceedings initiated on account of the report, in compliance with the same guarantees provided for in favour of the reporting person (see Article 12(7) of Legislative Decree 24/2023);
- the report is exempt from access under Articles 22 et seq. L. 241/1990 and by Art. 5 et seq. Legislative Decree 33/2013 (see Art. 12, paragraph 8 Legislative Decree 24/2023).

In any case, without prejudice to the aforementioned guarantees of confidentiality, in both internal and external whistleblowing procedures, the person concerned may be heard, also by means of a paper procedure through the acquisition of written observations.

Finally, it should be noted that a further element of protection for the reporter has been provided for by the Italian legislator by defining the scope of the data subject's rights under Articles 15-22 GDPR. In fact, through Article 2-undecies of the Privacy Code it has been provided that: *"the rights referred to in Articles 15 to 22 of the Regulation cannot be exercised by a request to the data controller or by a complaint pursuant to Article 77 of the Regulation if, from the exercise of such rights, an actual and concrete prejudice to the confidentiality of the identity of the employee who reports pursuant to L. 179 of 30 November 2017, the wrongdoing of which he has become aware by reason of his office"*.

11. Privacy – processing of personal data

The reporting process covered by this Policy is structured to ensure its compliance with the General Data Protection Regulation (GDPR) and any other applicable data protection legislation.

In particular, considering the type of personal data that may be impacted by the process in question, the Company has put in place, by way of example but not limited to, the implementations listed below.

- Preparation of adequate privacy notices for all data subjects, in particular the Data Subject (ex art. 13 GDPR) and the Data Subject (ex art. 14 GDPR).
- Carrying out DPIA - Data Protection Impact Assessments - to describe the processing, assess its necessity and proportionality and define how to manage any risks to the rights and freedoms of individuals arising from the processing.
- Updating of the data controller's register.
- Definition of the privacy roles and responsibilities of those involved, in particular:
 - prior assessment of the Data Processors involved (Art. 28 GDPR);
 - appointment as Data Processor of the dedicated channel provider as data protection guarantor;
 - appointment of the Data Processor pursuant to Art. 28 GDPR for the reporting manager.
- Execution of an appropriate communication programme for employees.

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In addition, the Company has also defined adequate security measures based on the processing - pursuant to and for the purposes of Article 32 GDPR - including, but not limited to, HTTPS network protocol, encryption, personal and non-shared accounts, strong computer authentication, in compliance with the provisions of the Italian Data Protection Authority.

12. Protection measures and prohibition of retaliation

Steliau S.p.a. shall adopt the following protection measures provided for in Articles 16 et seq. Legislative Decree 24/2023, described in more detail below:

- prohibition of retaliation;
- limitation of liability;
- invalidity of waivers and settlements of whistleblower rights;
- support measures.

13.1 Prohibition of retaliation

Any form of retaliation against the whistleblower is prohibited, i.e. any conduct, act or omission, even if only attempted or

Examples of prohibited retaliatory acts (see Art. 17(4) LD 24/2023):

- a)** dismissal, suspension or equivalent measures;
- b)** downgrading or non-promotion;
- c)** change of duties, change of place of work, reduction of salary, change of working hours;
- d)** suspension of training or any restriction on access to it;
- e)** negative merit notes or references;
- f)** the adoption of disciplinary measures or any other sanction, including a fine;
- g)** coercion, intimidation, harassment or ostracism;
- h)** discrimination or otherwise unfavourable treatment;
- i)** the non-conversion of a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- j)** the 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 loss, including loss of economic opportunities and loss of income;
- l)** improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m)** the early termination or cancellation of a contract for the supply of goods or services;
- n)** the cancellation of a licence or permit;
- o)** a request for psychiatric or medical examinations;

threatened, carried out on account of the whistleblowing, report to the judicial authority or public disclosure and which causes or may cause the whistleblower or the person who made the report, directly or indirectly, unjust damage.

Protection from retaliation

Entities and persons who have suffered a form of retaliation may:

1. file a claim for compensation with the judicial authorities (art. 17, paragraph 3 Legislative Decree 24/2023);
2. notify ANAC of the retaliation they believe they have suffered.
In such a case, the ANAC must inform the National Labour Inspectorate, for the measures falling within its competence.

Actions taken in breach of this prohibition of retaliation are null and void.

Any dismissal imposed on account of the report shall be null and void and the employee shall have the right to be reinstated in his job.

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The judicial authority before which the matter has been brought shall take all the measures, including provisional measures, necessary to ensure the protection of the subjective legal situation being asserted, including:

- compensation for damages,
- reinstatement in the workplace,
- an order to cease the conduct,
- the declaration of nullity of the acts adopted in breach of the same article.

In the event that ANAC ascertains the retaliatory nature of the measure, an administrative fine ranging from EUR 10,000 to EUR 50,000 will be applied.

13.2 Limitations of liability

Pursuant to Article 20 of Legislative Decree 24/2023, a reporting person who discloses or disseminates information relating to violations:

- covered by secrecy other than classified information, forensic and medical professional secrecy, secrecy of the deliberations of judicial bodies;
- relating to the protection of copyright or the protection of personal data;
- offend the reputation of the person concerned or reported

if the following circumstances exist **simultaneously**

1. at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the breach;
2. the report, public disclosure or whistleblowing was made in compliance with the conditions laid down in Legislative Decree 24/2023

13.3 Waivers and settlements

Waivers and settlements, in whole or in part, that relate to the rights and protections provided for in Art. 2113(4) of the Civil Code shall not be valid, unless they are made in the form and manner provided for in Art. 2113(4) of the Civil Code.

13.4 Support measures

A list of third-sector entities that provide reporting persons with support measures consisting of information, assistance and advice on

- ways of reporting,
- protection from retaliation,
- rights of the person concerned,
- terms and conditions of access to legal aid.

13.5 Protected persons

The protection measures apply to persons identified in Article 3 of Legislative Decree 24/2023, namely:

- whistleblowers (see Art. 3(3));
- facilitators (cf. Art. 3(5)(a));
- persons belonging to the same work environment as the whistleblower and who are related to the latter by a stable emotional or kinship relationship up to the fourth degree (cf. Art. 3 paragraph 5(b));

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- co-workers of the reporter who work in the same work environment as the reporter and have a regular and current relationship with the reporter (cf. Art. 3 paragraph 5 lit. c).

13.6 Conditions for Protection

The protection measures apply **regardless** of the reporting method chosen by the whistleblower (internal whistleblowing, external whistleblowing, public disclosure or reporting to the judicial authorities) and **regardless** of the reasons that led the person to report and provided that:

1. at the time of the report, the whistleblower had reasonable grounds to believe that the information about the reported breaches was true and fell within the scope of Legislative Decree 24/2023;
2. the reports were made in accordance with Legislative Decree 24/2023.

Pursuant to Article 16(4) of Legislative Decree 24/2023, the measures also apply in the case of **anonymous** reporting, if

- the reporting person was subsequently identified and retaliated against;
- as well as in the case where the report was submitted to the institutions, bodies and competent bodies of the European Union in accordance with the conditions for making an external report laid down in Article 6 of Legislative Decree 24/2023 and referred to in paragraph 9 above.

Exclusion

The protection measures are not guaranteed and disciplinary sanctions shall be imposed on the whistleblower if the whistleblower's criminal liability for the offences of defamation or slander, or his civil liability for the same offence in cases of wilful misconduct or gross negligence, is established, even by a judgment of first instance.
In this case, a disciplinary sanction will also be imposed.

13. Penalty system

14.1 Disciplinary Penalties

In the case of confirmed offences, the company bodies and functions that are competent by virtue of the powers conferred on them by the Articles of Association, company regulations, the Law and the applicable National Collective Labour Agreement (CCNL) will be the only parties appointed to apply disciplinary measures, where deemed appropriate.

The sanctions that make up the disciplinary system are identified on the basis of the principles of proportionality and effectiveness, and their suitability to perform a deterrent and genuinely sanctioning function.

Any form of abuse of this Policy, such as reports found to be unfounded, made with malice or gross negligence, or those that are manifestly opportunistic and/or made with the sole purpose of damaging the reported person or other persons, and any other hypothesis of improper use or intentional instrumentalisation of this Policy, shall be a source of liability in disciplinary proceedings and in the other competent fora.

All ascertained violations of the measures put in place to protect the whistleblower are similarly sanctioned.

This is without prejudice to the criminal and disciplinary liability of the whistleblower in the event of a slanderous or defamatory report under the Criminal Code and Article 2043 of the Civil Code.

14.2 Administrative pecuniary penalties

Finally, pursuant to Article 21 of Legislative Decree No. 24/2023, without prejudice to the other liability profiles, the ANAC applies the following administrative pecuniary sanctions to anyone who violates the whistleblower protection measures (provided for in the Decree):

- a) from EUR 10.000,00 to EUR 50.000,00 when it ascertains that retaliation has been committed or when it ascertains that the reporting has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality set out in Article 12 of Legislative Decree 24/2023 has been breached;

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- b) from EUR 10.000,00 to EUR 50.000,00 euro when it ascertains that no reporting channels have been set up, that no Policy have been adopted for the making and management of reports, or that the adoption of such Policies does not comply with those set out in Articles 4 and 5 of Legislative Decree 24/2023, as well as when it ascertains that no verification and analysis of the reports received has been carried out;
- c) from EUR 500,00 to EUR 2.500,00, in the case referred to in Article 16(3) of Legislative Decree 24/2023, unless the person making the report has been convicted, even at first instance, of offences of defamation or slander or in any case of the same offences committed with the report to the judicial or accounting authorities.

14. Retention of documentation

The persons responsible for receiving or following up the reports shall ensure, pursuant to Article 14 of Legislative Decree 24/2023, the traceability of data and information and shall store and archive the documentation produced, in paper and/or electronic form, in such a way as to allow reconstruction of the various stages of the process itself.

The original documentation of the reports shall be kept in special paper and computer files, so that security and confidentiality are ensured.

Reports and the documentation must be kept for the time necessary to process the report and in any case no longer than 5 (five) years from the date of communication of the final outcome of the reporting procedure.

The places and/or methods of storage of the aforementioned documentation must be suitable to ensure confidentiality, integrity, availability and accessibility by the persons competent to receive or follow up the reports.

15. Training and dissemination and publication of the Policy

In order to effectively implement this Policy, Steliau S.p.a. ensures its proper disclosure both inside and outside its organisation.

The Company promotes internal communication and information activities addressed to employees in order to ensure the widest knowledge and most effective application of the Whistleblowing system.

The Company monitors the training of employees, which must include, inter alia, the following: i) the rules on whistleblowing, ii) access to the channels and tools made available by the Company and iii) the disciplinary system.

The Policy, together with useful instructions for the use of internal channels, is posted on the notice boards of the Company and published on website.

16. Documents

- Privacy policy pursuant to art. 13 GDPR reporting person;
- Privacy policy pursuant to art. 14 GDPR reported person;
- DPIA (Data Protection Impact Assessment)
- Appointment of Data Processor ex art. 28 GDPR for the channel provider;
- Appointment of Data Processor ex art. 28 GDPR for Report Manager;
- Register of the Data Controller pursuant to Art. 30(1) GDPR.

17. Revision History

Date	Rev.	Amendments made
27.10.2023	00	Emission