



# Whistleblowing



# Management of whistleblowing reports and the protection of the whistleblower

Kineton S.r.l. - Società Benefit

## 1. Purpose of this policy

This policy aims to regulate the application of Whistleblowing procedures within the company.

This procedure allows employees to report offences and irregular conduct. It guarantees adequate protection for the person who reports possible offences (Reporter or Whistleblower), even before sanctioning the possible commission of such misconduct.

Therefore, the objective of the present policy is to encourage a demonstration of a sense of civic duty, through which the whistleblower contributes to highlighting and preventing risks and prejudicial situations for the company to which he belongs and, consequently, for the collective interest. Indeed, those who report facts of offence or misconduct discovered during their work demonstrate an ethically correct involvement and a cultural approach that contributes to preventing irregular conduct.

The so-called "whistleblowing", or reporting of irregularities, represents a valid tool for combating conduct, not necessarily having criminal relevance, which constitutes a serious vulnerability in administrations - public and private - allowing the prevention or emerging of offences or irregularities within the organizations themselves and, more generally, foster a culture of legality and transparency.

Consequently, this policy aims to provide a system for reporting, verifying and managing suspected or presumed offences and misconduct while safeguarding the reporter's identity, working conditions, and the confidential nature of the information communicated.

## 2. The protected subjects

All employees, collaborators (whatever the employment relationship: self-employed, civil law, consultancy, collaboration, administration), and workers and collaborators of companies supplying goods or services or connected to our company can report offences taking advantage of the protections provided for the whistleblower.

## 3. Subject and requirements of reports

The information on violations must concern behaviors, facts or omissions of which the whistleblower became aware in the company working environment, both "because of the employment relationship" and "occasionally", i.e. on occasion and/or because of the tasks performed. What is relevant is the existence of a qualified relationship between the reporting party and the Company; such relationship concerns current or even past work or professional activities, and also when it comes to pre-contractual situations, probationary periods or situations following the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

They are therefore related to:

- what has been learned by the office held;
- information acquired during and/or due to the performance of work duties, even if randomly.

The subject of the report may concern all information on violations known in the working environment, including well-founded suspicions of violations of national and European Union regulations that harm the company's public interest or integrity. The information on violations may also concern violations not yet committed, which the whistleblower reasonably believes could be committed based on concrete elements.

These elements can be facts and conduct, actions or omissions, and even irregularities and anomalies which, by way of example and not exhaustively, can:

- constitute a criminal offence;
- give rise to illegitimacy or administrative offences;
- constitute violations of the Code of Ethics or any other internal regulation adopted;
- cause damage, not only financially, to the Company, to third parties or the entire community;
- cause private advantages or situations that lead to the malfunctioning of society (waste, nepotism, abuse of power, accounting irregularities and false statements).

## Art. 4 - Excluded reports

The following are excluded from admissible reports of this policy.

- news without any clear foundation;
- information that is already in the public domain;
- information acquired only based on indiscretions (rumours);
- disputes, claims or requests linked to a personal interest of the reporting person which relates exclusively to their work relationships or inherent to their work or employment relationships with hierarchically superior figures (for example, reports regarding labor disputes and phases pre-disputes, interpersonal conflicts between the reporting person and another worker or with hierarchical superiors, reports relating to data processing carried out in the context of the individual employment relationship in the absence of harm to the public interest or the integrity of the Company);
- reports of violations already regulated in EU directives and regulations and the implementing provisions of Italian law, which already guarantee specific reporting and protection procedures;
- reports of violations relating to national security;
- complaints of a personal nature of the reporting person or claims/requests that fall within the discipline of the employment relationship or relations with the hierarchical manager or colleagues.

## Art. 5 - Content of the reports

The report must provide all the elements useful for ascertaining and verifying the validity of the facts declared in the report itself. In particular, the report must contain:

- The personal details of the reporting person;
- the clear, precise, exhaustive and detailed description of the corruptive phenomena and behaviors that are intended to be reported;
- the personal details or other elements that allow the identification of the subject or subjects who carried out the reported corruptive phenomena and behavior, where known;
- the circumstances of time and place in which the reported phenomena and behaviors occurred, if known;
- any information deemed useful to support the assessment and verification of the report's validity.

Documents must be attached to them that can provide elements of substantiation of the facts reported and indicate the subjects are potentially aware of the facts. However, the whistleblower doesn't need to be certain of the actual occurrence of the facts reported and of the author. It is sufficient that he/she, based on his/her knowledge, considers it highly probable that an offence has occurred or may occur.

## Art. 6 - Anonymous reports

Anonymous reports are those from which it is impossible to deduce the identity of the person making the report. Anonymous reports are considered when they are adequately detailed and recorded, and the relevant documentation is kept to guarantee the "anonymity of the reporter" if his/her identity is subsequently revealed, as well as the protections provided if they suffer retaliation.

## Art. 7 - Recipient of the report and method of sending the report

The only person authorized to receive whistleblowing reports, with the related guarantees of protection of the whistleblower, is the RPCT (Responsible for Corruption Prevention and Transparency), identified, by resolution of the Board of Directors, in the person of Eng. Luca Chirivino.

The RPCT receives reports of misconduct either through a specific computerized platform or through written or oral procedures, as illustrated below.

If the report concerns the person of the RPCT, the Reporter can forward it to the CEO.

It is highly recommended that the appropriate computerized platform be used to send reports of misconduct, as follows the provisions of paragraph 5 of the art. 54-bis uses an encryption protocol that better guarantees the security of the reporting process.

Suppose the reports reach a person other than the RPCT. In that case, the latter must inform the employee that if they intend to benefit from the protection guarantees provided for the whistleblower, they must resubmit the report exclusively to the RPCT according to the methods set out in this policy.

## Art. 8 - Procedure via dedicated IT platform

The Reporter can directly access the misconduct reporting service through any Web Browser by typing the URL to access the platform: <https://kineton.whistleblowing.net/#/>.

The Reporter can enter a new report from the platform's home page by selecting "Send a report".

To enter a report, once the "Send a Report" button has been pressed, the person making the report must read the information about the processing of the data entered and press the "Continue to report" button.

In the following section, the Reporter specifies the type of misconduct highlighted and completes it with all the relevant and useful information to understand when it occurred and if it is still ongoing, which third parties are involved and what advantages, including economic ones, they have gained from it, where these individuals work, their role and contact details (e-mail, telephone). The Reporter also has a notes field where he/she can add other information.

In the "Attachments" section, the reporter can insert documents or multimedia files without format limitations.

In the "Identity" section, the Reporter enters his/her identification data. One can choose, via a check box, whether to insert them (default choice) or whether to report anonymously and be able to subsequently enter one's identification data.

After completing any other optional sections, the Reporter can send the report and receive a unique identification code, "Key Code", which allows the reporter to access one's report.

This allows the reporting party to "dialogue", attach documents and be informed about the processing status of the report sent.

The reporting party is required to fill in the mandatory "sections" of the form in a clear, precise and detailed manner, also providing the information requested as optional where possible;

The key code cannot be replicated. It is the responsibility of the reporter to take adequate care of it. If the key code is lost, the whistleblower can no longer connect to his/her report to provide specifications or further documentation.

The information collected is stored in electronic format on the platform, equipped with defined access profiles, mandatory authentication, and automatic operations tracking.

The report will thus be received by the RPCT and managed by this while maintaining confidentiality towards the reporter.

## Art. 9 - Procedure in written form

Subject to the above procedure, the report can be sent via postal service. In this case, to take advantage of the confidentiality guarantee, the report must be placed in a closed envelope bearing the words "confidential/personal" on the outside, addressed to the Kineton Corruption Prevention and Transparency Manager.

## Art. 10 - Oral procedure

Finally, the report can be made upon request for a direct meeting with the report manager (RPCT). In the case of a direct meeting, the reporter can be accompanied by a facilitator, i.e. the natural person who assists the reporter in the reporting process.

## Art. 11 - Management of the report

### A. Preliminary exam

The RPCT conducts a preliminary check on the report's admissibility, ascertaining that it concerns the company and the interest in its integrity. In particular, a report is deemed inadmissible if:

- there is a manifest lack of interest in the integrity of the public good,
- there is manifest incompetence on the issues reported,
- via manifest unfoundedness due to the absence of factual elements suitable to justify investigations,
- there is an evident emulative purpose,
- Has generic content, such as not allowing the understanding of the facts, or the documentation is inappropriate or irrelevant, and it is not possible to obtain other information or documents from the reporting party, either because they are anonymous or because of their refusal.

If the RPCT deems the report inadmissible, it informs the company's top management. If they agree on the inadmissibility, the report is archived and kept.

If the RPCT deems the report admissible or the company's top management does not agree on its inadmissibility, the RPCT will investigate the report itself.

## B. Investigation and evaluation

The preliminary investigation activity consists of verification and analysis activities and is aimed at verifying the actual existence of what is represented in the report. To process the report, the RPCT has access to any document, information system or information source at the Company. If essential, it requests clarifications from the reporter and any other subjects involved in the report, ensuring that the communications made do not allow the identity of the reporter or the identity of the subject or subjects involved in the report to be traced. To carry out the investigation, the RPCT may make use of collaborators specifically designated by it, who are not allowed access to the identity of the reporting person and who are, in any case, bound to the same confidentiality constraints as the people involved in the reporting to which the person is subjected. RPCT. The deadline for the conclusion of the investigation is sixty days, starting from the date of its start. Where necessary, the RPCT may be authorized by the Board of Directors to extend the aforementioned deadlines by providing adequate justification.

## C. Conclusion of the proceedings

After the investigation, the RPCT evaluates the validity of the report. If he sees elements of manifest unfoundedness in the report, he will arrange for it to be archived with adequate justification. However, suppose the report is found to be well founded. In that case, the RPCT draws up a report on the activities carried out and the related preliminary findings, available in the documents for the continuation of the procedural management by the competent internal or external parties. Within sixty days from the start of the investigation phase, the RPCT communicates the procedure's outcome to the reporting party and reports the activities carried out to the administrative top management in compliance with confidentiality constraints.

If necessary, the RPCT transmits the report - in compliance with the protection of the whistleblower's confidentiality - to the competent judicial authorities.

## D. Consequent actions

As a preliminary matter, should criminal proceedings be pending for slander, defamation or other crimes committed with the report or a civil proceeding for the same reason in the case of fraud or gross negligence, it is necessary to wait for the first instance sentence to start the proceedings. Sanctioning procedure.

Where the report is deemed unfounded, it is archived by the RPCT in compliance with previously indicated procedures.

However, should the report be deemed founded:

- The RPCT adopts the appropriate measures to guarantee the prevention of the commission of offences regarding the specific circumstances that gave rise to the precedent;
- The RPCT imposes the sanctions provided by the relevant CCNL deemed applicable.

## Art. 12 - Confidentiality and processing of personal data

The whistleblower is kept free from prejudicial consequences in the disciplinary context and protected in the event of adopting discriminatory measures, direct and indirect, affecting working conditions for reasons directly or indirectly linked to the complaint.

The confidentiality of the report will be guaranteed, except in cases where it is not enforceable by law (e.g. criminal, tax or administrative investigations). In the specific case of reports that have led to the establishment of criminal proceedings, the whistleblower's confidentiality is protected within the limits set by the art. 329 c.p.p. The provision imposes the obligation of secrecy of the preliminary investigation documents until the suspect has the right to know of them - and in any case, no later than the closure of this phase.

Should the complaint be well founded, in whole or in part, regarding the report and the identity of the reporting person be essential for the defence of the accused, the report will be used for disciplinary proceedings only in the presence of the express consent of the reporting person to the revelation of one's identity.

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

The responsibility of the reporter is excluded should he disseminate or reveal, through reporting channels provided for by this regulation, information covered by the obligation of secrecy relating to the protection of copyright or the protection of personal data - provided that there are reasonable grounds to believe that the disclosure of such information was necessary to reveal the violation.

## Art. 13 - Protection from any retaliatory or discriminatory measures

A whistleblower who acts in good faith and disinterestedly cannot be excluded from a hiring procedure or access to an internship or professional training; no employee can be penalized, dismissed or subjected to discriminatory measures for having made a report. Direct or indirect retaliatory measures against a whistleblower will not be tolerated.

The alleged adoption of retaliatory measures against the whistleblower must be communicated to ANAC, who is entrusted with the power to ascertain that the retaliatory measure is consequent to reporting offences and, if necessary, to apply the administrative sanctions envisaged. The

communication can occur by the reporting party or by accessing the page of the ANAC institutional website according to the procedures established and reported there.

If the ANAC ascertains the retaliatory nature of acts adopted by the administration, it could declare them null and void. In the event of dismissal, the worker is entitled to reinstatement in the workplace. The "reinstatement" order remains the exclusive competence of the judiciary. The retaliatory act or measure may be subject to cancellation in self-defence by the administration regardless of ANZAC's findings. The Authority considers the person who adopted the retaliatory measure or, in any case, the person to whom the behavior and/or omission is attributable responsible for the measure.

If the adoption of a retaliatory or discriminatory measure is ascertained, ANAC applies the following administrative sanctions to the person responsible.

- From €10,000 to €50,000 when it verifies that:
  - a) retaliation was committed;
  - b) the report was obstructed or that an attempt was made to obstruct it, or the obligation of confidentiality was breached;
  - c) no reporting channels have been established, procedures for making and managing reports have not been adopted, or their adoption or implementation does not comply with the legislation;
  - d) the verification and analysis of the reports received were not carried out.
- From €500 to €2,500 when it is ascertained that the obligation of confidentiality regarding the identity of the reporting person has been violated or when the civil liability of the reporting person for defamation or slander in cases of willful misconduct or gross negligence, unless the same has already been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority.

## Art. 14 - Protection of subjects assimilated to the whistleblower

The measures mentioned above apply not only to the whistleblower but also to other subjects who could be the recipients of retaliation due to the role assumed or the particular closeness or relationship with the whistleblower, subject to suitable indication of the same by the whistleblower and effective demonstration of the existence of the relevant conditions. And in particular:

- the facilitator, or the natural person who assists the whistleblower in the reporting process, operating within the same working context and whose assistance must be kept confidential,
- people in the same working context as the reporting person and who are linked to them by a stable legal affective relationship or kinship within the fourth degree or who have a chronic and current relationship with them,

- entities owned - exclusively or in majority ownership by third parties - of the person reporting, reporting or of the person making a public disclosure,
- entities where the reporting person works.

## Art. 15 - External reporting

Should the report not have been followed up, or should there be reasonable grounds to believe that if making the internal report, this would not be followed up or, that they would face retaliation, or that the violation could constitute either an imminent or obvious danger to the public interest, the whistleblower can use the reporting channel established by the Anac.

This report can be made via the IT platform on the Anac website, orally through a telephone service with an operator, or (in the event of a reasoned request) through direct meetings set within a reasonable time, which follows the insertion of the report into the platform by the operator.

## Art. 16 - Final aspects

The RPCT and the staff who receive or become aware of the reports or complaints, as well as those who may subsequently be involved in the management of the procedure, are required to observe confidentiality obligations. Violating these obligations entails violating official duties with the consequent disciplinary responsibility and imposition of the relevant sanctions.

Any reports the RPCT itself deems necessary to present must be addressed to the Board of Directors, who will guarantee effective, independent, and autonomous management and always comply with the confidentiality obligation established by the regulations.

The data collected through reports and investigations constitute the object and content of analysis for identifying critical corporate areas and actions to improve the quality and effectiveness of the corruption prevention and transparency system.