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Organisation, management and control model pursuant to (It.) Legislative Decree no. 231/2001

Whistleblowing Report Management Procedure



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1. FOREWORD

Ciemmecalabria S.r.l. (hereinafter also the "Company") has adopted an internal communication channel to report actual or suspected violations without fear of retaliation and with the utmost respect for the protections provided to the whistleblower.

The Company adopts an Organization, Management and Control Model pursuant to Legislative Decree 231/01 (MOGC), therefore the internal reporting channel is provided for within the Model. This procedure is to be understood as an attachment to Model 231.

2. REGULATIONS

- La Directive 1937/2019
- Regulation 679/2016 or GDPR
- Legislative Decree No. 24/2023: implemented the European Directive No. 1937/2019 on whistleblowing in Italy, repealing the provisions on the subject provided for by Law No. 179/2017 for the public sector and by Legislative Decree no. 231/2001 for the private sector;
- Legislative Decree 231/01 of 2001 regulating the administrative liability of legal persons.
- ANAC Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national regulatory provisions, adopted by Resolution no. 311 of 12 July 2023;
- ANAC guidelines on whistleblowing on internal reporting channels, approved by Resolution no. 478 of 26 November 2025.

3. PURPOSE AND SCOPE

The purpose of this procedure is to:

- **Promote** a corporate culture based on transparency, accountability and integrity;
- **Establish and make** known the internal reporting channel;
- **Define responsibilities on the report management process;**
- **Illustrate the protections provided for the whistleblower or protection system in accordance with the regulations;**
- **Illustrate the penalty system** provided for by the legislation against the Company and the whistleblower.

The procedure applies to Ciemmecalabria S.r.l.

4. DEFINITIONS

- **WHISTLEBLOWER or WHISTLEBLOWER:** a natural person who makes a report on violations acquired in the context of his or her work context.
- **VIOLATIONS:** conduct, acts or omissions, which harm the public interest or the integrity of the public administration or private entity.
- **WORK CONTEXT:** the current or past work or professional activities carried out within the Company, 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 if reported.
- **REPORT:** communication by the whistleblower concerning information on one or more violations.
- **INTERNAL REPORTING:** the communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by the Company.
- **EXTERNAL REPORTING:** the communication, written or oral, of information on violations, submitted through the external reporting channel managed by ANAC.
- **PUBLIC DISCLOSURE:** making violations public through print or electronic media in order to reach a large number of people (including the use of social networks).
- **COMPLAINT BY THE JUDICIAL AUTHORITY:** possibility of contacting the competent national judicial and accounting authorities to report illegal conduct of which one has become aware in the public or private work context.



- **RETALIATION:** any behaviour, act or omission, even if only attempted or threatened, carried out by reason of the report that causes or may cause unjust damage to the reporting person or to the person who has filed the report, directly or indirectly.
- **ANAC:** National Anti-Corruption Authority (<https://www.anticorruzione.it>).
- **FACILITATORE:** "a natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential".
- **OO.SS:** Company Trade Union Representatives (RSA)/Unitary Trade Union Representation (RSU); in the absence of the latter, the corresponding Territorial Organizations of the most representative Trade Union Associations at national level.

5. CHARACTERISTICS OF THE SIGNALING

5.1 Who can report: the reporting person or "Whistleblower"

The Company, in accordance with the regulations, identifies as potential whistleblowers:

INTERNAL STAKEHOLDER:	EXTERNAL STAKEHOLDER:
• All employees, regardless of their contractual status and the function held; • Persons with administrative, managerial, control, supervisory or representative functions, including de facto functions.	• Self-employed workers and collaborators, who provide goods or services or who carry out works in favour of the Company; • Volunteers and trainees, paid and unpaid, who work in the Company's work context; • Freelancers and consultants who work for the Company.
OTHER SUBJECTS TO WHOM THE WHISTLEBLOWER'S PROTECTIONS ARE EXTENDED	
• Facilitators; • People from the same work context with kinship up to the fourth degree and stable emotional bond; • Work colleagues with a habitual and current relationship (e.g. friendship) in the same work context; • Entities owned by the reporter or for which the whistleblower works or that operate in the same work context (the rationale in this case is to protect, for example, these entities against retaliation of a commercial nature).	

The report can be made by a person who is in the selection or pre-contractual phase, during the probationary period and after the termination of the relationship.

This procedure refers to cases in which the whistleblower discloses his or her identity; The rationale is to ensure that these subjects have the protections provided for by the law, guaranteeing the confidentiality of the personal data provided.

5.2 Anonymous reports

Anonymous reports are to be considered "ordinary" reports, even if they are conveyed through the internal channel. The protections apply to the anonymous whistleblower, subsequently identified, who has reported to ANAC that he has suffered retaliation.

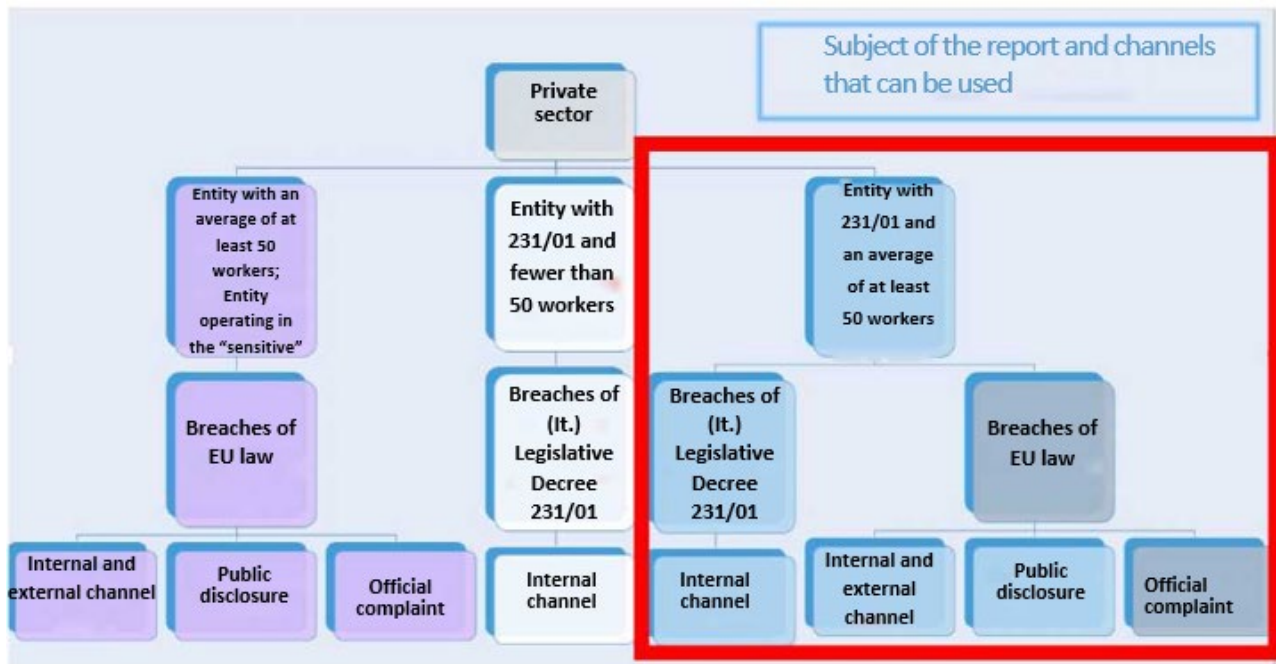
In the case of anonymous reporting, the content is decisive for its admissibility or "taking charge"; therefore, only detailed reports accompanied by evidence will be duly considered.

The Company has adopted a system for recording and storing the relevant documentation. This system is integrated into the Teseo platform adopted by the Company.



5.3 Subject of the report: what can be reported?

The decree differentiates the subject of the report in relation to the characteristics of the legal entities involved, the following table summarizes what can be reported and through which channels:



Source: ANAC draft guidelines

As a general rule, the report may concern all conduct relevant under (It.) Legislative Decree no. 231/01 or which entails alleged or ascertained violations of Model 231 or the Code of Ethics, to which must be added offences of EU relevance and therefore affecting the financial interests of the European Union.

By way of a non-limiting example, the report may concern:

- ⇒ ***Bribery, active and passive;***
- ⇒ ***Conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g., omission of documentation, submission of false or misleading information);***
- ⇒ ***Promising or giving money, goods or services or other benefit in order to bribe suppliers or customers;***
- ⇒ ***Tax, accounting and financial misconduct;***
- ⇒ ***Tax fraud;***
- ⇒ ***Violations of human rights;***
- ⇒ ***Environmental and occupational health and safety offences;***
- ⇒ ***Illegal use of personal data or blatant violations of the law protecting privacy;***
- ⇒ ***Competition and state aid violations;***
- ⇒ ***Violations of the Code of Ethics and of the rules contained in the Organisation, Management and Control Model.***

In order to protect the dignity and health of workers, as well as the moral integrity and values of the Company, there is the possibility to report cases of harassment, abuse suffered in the workplace and/or discrimination in relation to gender, ethnicity, religious faith, sexual orientation.



5.4 How a report should be made?

Reports should preferably include the following elements:

- ⇒ ***A full description of the facts being reported;***
- ⇒ ***If known, the circumstances of time and place in which the violations were committed or for which there is a presumption;***
- ⇒ ***The personal details or elements (qualification, office, activity carried out) of the reported person in order to allow identification;***
- ⇒ ***Indications of any witnesses or persons who can report on the facts being reported;***
- ⇒ ***Any attachments or documents that can confirm the validity of the reported facts;***
- ⇒ ***Any other information that can provide useful feedback on the existence of the facts.***

They are the subject of reports and therefore eligible:

- ⇒ ***Communications of retaliation that the whistleblower believes he or she has suffered as a result of a report.***

Alleged retaliation, which is also potentially reported, must be communicated exclusively to ANAC. Trade union representatives may not notify ANAC of alleged retaliation on behalf of the reporting party.

On the other hand, they are excluded and therefore **INADMISSIBLE**:

- ⇒ ***Reports related to a personal interest of the person of the whistleblower, which concern exclusively his or her individual working relationships with colleagues or hierarchically superior figures;***
- ⇒ ***Reports based on mere suspicions or rumors;***
- ⇒ ***Reports of national security breaches.***

6. REPORTING METHODS AND CHANNELS

6.1 Reporting channels

It should be noted that the decree potentially provides for more than one modality:

Internal Channel	ANAC External Channel	Public Disclosure	Denounces
Channel established by the company	The whistleblower may appeal to ANAC when: - the internal reporting channel is not active or does not comply with legal requirements (e.g. when it does not guarantee confidentiality); - has already made an internal report without receiving a response; - is concerned that reporting could lead to the risk of retaliation; - is concerned that the violation may constitute an imminent or obvious danger to the public interest.	The whistleblower may resort to public disclosure in the press or media, social media when: - has already made an internal report and/or to ANAC without receiving a response; - is concerned that reporting could lead to the risk of retaliation; - considers that the violation may constitute an imminent or obvious danger to the public interest.	Finally, the decree also recognizes the right of the whistleblower to report illegal conduct that can be configured as crimes directly to the national authorities.

6.2 The internal reporting channel: the TESEO WEB platform

The Company has set up a special internal reporting channel to which the whistleblower can resort.



The platform uses the web-based solution TESEO, which offers a customized portal ensuring compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the obligations provided for by privacy legislation (Legislative Decree no. 196/2003 – Personal Data Protection Code; EU Regulation 2016/679 on the protection of personal data). The platform allows all internal and external stakeholders to send reports to predetermined internal parties authorized to manage the report in order to ensure effective and confidential communication.

Access to the platform is from the Company's institutional website (<https://www.cmcindustries.com>) oppure at the following link <https://ciemmecalabria.wb.teseoerm.com>

Before making the report, the whistleblower is asked to read a privacy policy relating to the processing of their personal data.

The TESEO web-based platform allows the whistleblower to make the report in written form or, alternatively, in oral form as described below.

6.2.1 The written form

The written form gives the whistleblower the opportunity to choose whether to make a report by providing their personal details or in a totally anonymous form, entering only the subject of the report and the topic of reference.

The platform adopted by the Company, to facilitate the whistleblower, identifies predefined violation categories to be selected.

Finally, the platform requires the whistleblower to describe in detail the facts covered by the report.

6.2.2 The oral form

As an alternative to the written form, the Whistleblower is given the opportunity to make the report orally. In detail, it is possible to proceed as follows:

face-to-face meeting to be held within a reasonable time at a place inside/outside the Company's headquarters, guaranteeing the confidentiality of the whistleblower and the report.

In the event of a direct meeting, the Committee may proceed, subject to the consent of the reporting person, to record the meeting through devices suitable for storage and listening or, alternatively, draw up a report that must also be signed by the reporting person.

It is understood that, where the report is transcribed, the content of the latter can always be verified and corrected by the reporting person at the time of signing.

6.2.3 Monitoring the status of the report

Regardless of the method chosen, at the end of the entry of the report, the platform assigns a unique identification code (ticket code) that the whistleblower must keep and transcribe as it will allow him to check the progress of his report. Upon reporting, the whistleblower receives a notification of receipt or notification visible directly on the platform.

For further operational details relating to the use of the platform, please refer to "Operating instructions for the use of the Whistleblowing Web platform".



7. HOW TO MANAGE THE REPORT

7.1 Subjects to whom the management of the report must be entrusted

As required by the ANAC Guidelines, the management of the internal reporting channel referred to in the previous paragraph may be entrusted:

- a. to a person within the administration/institution;
- b. to an office of the administration/body with specially dedicated staff (whistleblowing committee);
- c. to an external party (outsourcing).

However, even if an organisation decides to outsource the operation of its reporting channels to an external provider, it remains in charge of following up on the report, addressing the identified offence and providing feedback to the whistleblower. Therefore, it is always necessary for the organization to appoint at least one internal contact person.

7.2 Who receives the report – Internal Committee Whistleblowing (CIW)

7.2.1 Carrier requirements

The fundamental requirement that must characterize the Operator is autonomy, which must be declined in terms of:

- impartiality: the manager must operate in a neutral and equidistant manner with respect to the parties involved, carrying out an activity free from conditioning or favouritisms;
1. independence: the manager must be a person capable of carrying out the activities to which he is required for the purpose of managing the report without interference, i.e. in operational and evaluation autonomy;
- carrying out the competence checks and consequential initiatives independently, without delegating the final decision of the investigation to the steering body.

7.2.2 Conflict of interest

In accordance with ANAC guidelines, the independence and absence of conflict of interest for the Whistleblowing Committee must always be ensured. Cases of conflict of interest arise when a receiver/manager is directly or indirectly involved in the report. By way of example:

- when the Manager/receiver coincides with the reporting party or the reported person;
- when the Manager/receiver coincides with the person mentioned in the report as a person informed of the facts.

If a member of the committee is in a hypothesis, even if only potential, of conflict of interest, with reference to the subject of the report, he must refrain from dealing with it. Please note that the whistleblower has the option of excluding one or more members of the Committee from the recipients of the report.

7.2.3 Committee Instruction

Based on the above, the Company has set up an internal Whistleblowing Committee, responsible for receiving and managing reports. The Committee is composed of the Members of the Supervisory Body.

The coordination function of the Committee is assumed by the Chairman of the Supervisory Body. It is always the right of the whistleblower during the transmission of the report to exclude one or more functions as recipient of the report among those authorized.

The members of the Committee are appointed as "persons authorised to process data" pursuant to the current legislation on the protection of personal data.

7.2.4 How the Committee handles reports

In the presence of a whistleblowing report, the various phases of the Whistleblowing Committee's activity must, by way of example, be divided as follows:

A. Acknowledgment of receipt of the report

The Whistleblowing Committee is required to issue the reporting person with an acknowledgement of receipt within seven days of receipt of the report itself, as required by art. 5, paragraph 1, letter a) of Legislative Decree no. 24/2023.

The acknowledgement of receipt does not imply, for the Committee, any assessment of the content subject to the report and assumes a purely informative character towards the reporting person with reference to the receipt and taking charge of the report.

The acknowledgement of receipt, depending on the method used, will be communicated:

- through the web platform;
- to the address indicated by the reporting person in the report.

B. Preliminary examination of the report

Preliminarily, the Whistleblowing Committee verifies that the report was submitted by one of the persons entitled pursuant to Legislative Decree no. 24/2023 and that the subject matter of the same falls within the scope of application of the same decree (so-called subjective and objective prerequisites).

If the above requirements are missing and, therefore, the report cannot be qualified as "whistleblowing", the Committee may transmit it to the competent subject/office within the entity which will treat it, where applicable, as an ordinary report, at the same time notifying the reporting person.

However, the entities may evaluate, for greater protection of the reporting person, to keep their identity confidential even if the report does not qualify as whistleblowing.

During the preliminary examination, the Committee also assesses that the:

- is based on sufficiently precise facts;
- contains a description of the facts that are the subject of the report and, if any, also the way the reporting person became aware of the facts;
- contains the personal details of the person involved (if known) or other elements that allow the person involved in the report to be identified.

This is without prejudice to the possibility for the Committee to request further clarifications, documents and information from the reporting person to support the report.

If the requested additions and clarifications have not been provided, the Committee may file the report, in any case providing the reporting person with the reason for the decision.

C. Investigation and verification of the report

Once the admissibility of the report has been verified, the Committee can proceed with the actual investigation, which consists of carrying out all the appropriate checks, analyses and assessments of the validity or otherwise of the facts reported.



Such assessment activities can be carried out, for example:

- directly, acquiring the necessary information from the reporting person;
- through the involvement of other structures within the institution or even by subjects;
- external specialists, where deemed necessary, in consideration of the specifications.
- technical and professional skills relevant to the case at hand (e.g. through hearings).

If the Whistleblowing Committee deems it necessary to involve third parties (internal or external to the organization) for the verification of the reported facts, in order to protect the confidentiality of the whistleblower, only the results of any checks conducted and/or anonymized extracts of the report may be transmitted.

If it is necessary to transmit all documentation, including the identity of the whistleblower, to the competent judicial or accounting authorities, the Whistleblowing Committee shall notify the whistleblower in advance.

D. Feedback to the reporting person

The Committee is required to inform the reporting person of the results of the investigation of the report, or:

- archiving;
- the assessment of the fumus of validity of the report;
- transmission to the relevant internal bodies or external bodies/institutions, each according to its own competences.

Legislative Decree no. no. 24/2023 provides that the feedback must be provided to the reporting person within three months from the date of the acknowledgement 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.

As expressly prescribed by the ANAC guidelines, the deadline is not to be considered peremptory, as some investigations and analyses may require longer times.

However, the need to communicate the outcome of the investigation of the report remains unchanged.

E. Storage and storage times

All the documentation relating to the reports received, including the minutes relating to direct meetings, is archived within the platform (computer archiving) and stored in compliance with current regulations on the protection of personal data.

The documentation relating to the report will be kept for a maximum of 5 years. Personal data that is manifestly useless for the processing of a specific report are not collected or, if collected accidentally, will be immediately deleted.

7.2.5 Reporting and monitoring

The Committee prepares the Report on an annual basis containing an indication of the Reports received in the reference period. The Report reports the "status" of each Report (e.g. received, open, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the rules on the confidentiality of the whistleblower.



Il Rendiconto delle notification is send to:

- Sole Director of the Company;
- Sole Major.

In addition, to monitor the correct application of the current procedure, the Committee reports at least annually to the Sole Director.

7.3 Protection and liability of the whistleblower

7.3.1 Protection of confidentiality

The identity of the whistleblower and the reported person and of the other parties involved (e.g. facilitator) are protected in every context following the report. Violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any further form of liability provided for by law.

Exceptions to the protection of confidentiality:

Express consent of the whistleblower to disclose his/her identity to parties other than those previously authorized.	In criminal proceedings , the identity of the whistleblower is covered by secrecy within the limits of Article 329 of the Code of Civil Procedure (only after the conclusion of the preliminary investigation).	In disciplinary proceedings initiated against the alleged perpetrator of the reported conduct, the identity of the whistleblower may be disclosed to the reported person to allow his or her defense only with the express consent of the whistleblower.
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In the management of the report, the personal data of the whistleblower and of other parties who may be involved will be processed in full compliance with the provisions of current legislation on the protection of personal data, including Reg. **EU 679/2016 ("GDPR")** and **Legislative Decree 196/2003**.

To this end, the Company has carried out a data protection impact assessment (DPIA).

7.3.2 Protection from retaliation

The Company, in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation including, but not limited to, the following scenarios will not be tolerated:

- ⇒ **Dismissal, suspension or equivalent measures;**
- ⇒ **Demotion or non-promotion;**
- ⇒ **Change of duties, change of place of work, reduction of salary, change of working hours;**
- ⇒ **Suspension of training or any restriction of access to training;**
- ⇒ **Demerit notes or negative references;**
- ⇒ **Adoption of disciplinary measures or other sanctions, including financial sanctions;**
- ⇒ **Coercion, intimidation, harassment or ostracism;**
- ⇒ **Discrimination or otherwise unfavourable treatment;**
- ⇒ **Failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;**
- ⇒ **Non-renewal or early termination of a fixed-term employment contract;**
- ⇒ **Damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;**
- ⇒ **Improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;**
- ⇒ **Early termination or cancellation of the contract for the supply of goods or services;**
- ⇒ **Canceling a license or permit;**
- ⇒ **Request for psychiatric or medical examinations.**

The Company considers the psycho-physical well-being of its employees and collaborators to be fundamental and undertakes to protect any person who makes a report in good faith.



7.3.3 Conditions for enjoying the protections

- ⇒ *Whistleblowers must reasonably believe that the information about the reported violations is true (not assumptions, rumours or news in the public domain);*
- ⇒ *The good faith of the whistleblower is also protected in the event of inaccurate reporting due to genuine errors (lack of knowledge of legal rules);*
- ⇒ *The whistleblower must clearly indicate in the subject of the report that it is a whistleblowing report;*
- ⇒ *There must be a close connection or consequentiality between the report and the unfavourable act directly or indirectly suffered by the whistleblower, to constitute retaliation.*

Subject to the specific limitations provided, the protection of the whistleblower is not guaranteed in the following cases:

- ⇒ *The criminal liability of the whistleblower for the crimes of slander and defamation was ascertained by a first instance judgment, or his civil liability for the same complaint in cases of intent or gross negligence.*

In the event of ascertainment of liability, a disciplinary sanction is also imposed on the reporting or complaining person.

8. DISCIPLINARY SANCTIONS

The Whistleblowing Decree provides for the imposition by ANAC of administrative sanctions for:

- those who have retaliated, obstructed or attempted to obstruct reporting, or violated the obligation of confidentiality;
- those who have not carried out the activities of verification and analysis of the reports;
- those for whom liability for the crimes of defamation and slander has been ascertained, even with a first instance sentence, or their civil liability has been ascertained.

Violations of the whistleblowing discipline are a source of disciplinary liability:

The Organization, Management and Control Model, pursuant to Legislative Decree no. 231/01 adopted by the Company provides for a disciplinary system, aimed at sanctioning those who engage in the conduct subject to the report and also sanctioning those who violate the whistleblower's protection measures, in accordance with the provisions of the ANAC Guidelines. Should the investigation activities conduct according to this procedure reveal violations or unlawful acts against the Company's Personnel or Third Parties (consultants, collaborators, business partners, etc.). The Company will act promptly for the application of the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and promote a safe environment for those who decide to report violations or misconduct.

9. TRAINING AND INFORMATION

The Company undertakes to train its staff in the following areas:

- Regulatory profiles on whistleblowing, with particular attention also to the issue of personal data protection, to ensure the maximum confidentiality of information;
- the legislation on the protection of personal data;
- the procedures and operating methods, with specific focus on the obligations that must be carried out by managers, including the management of conflicts of interest;
- the general principles of conduct (confidentiality and confidentiality, ethics and integrity, active listening, Communication skills and collaboration).



The training provided involves all staff, as well as the Company's Managers in order to provide a clear and comprehensive picture of the new regulations, clarifying, for example, who the whistleblower is, what can be reported and through what channels, what are the protections that the law guarantees to the reporting person and which reports, on the other hand, are not among those protected by the law, as well as the involvement of the various parties operating in the same regulatory context as the reporting person.

The Company provides adequate procedures that allow the Whistleblower to become aware of the whistleblowing legislation.

This procedure is published on.

- the Company's website.

9.1 Operating instructions for the use of the "Teseo" Whistleblowing Web platform"

- ⇒ **Who it involves?**
- ⇒ **Who is it for??**
- ⇒ **What is it for?**
- ⇒ **When to make a report?**
- ⇒ **Who receives the report?**
- ⇒ **What cannot be reported?**
- ⇒ **What are the internal channels for making a report?**

Who it involves?

Ciemmecalabria S.r.l.

Who is it for??

- To all employees (employees);
- Persons with administrative, managerial, control, supervisory or representative functions;
- Self-employed workers who carry out their activities at the Company;
- Volunteers and trainees (paid or unpaid) who work for the Company;
- Freelancers and consultants who work for the Company;

What is it for?

To guarantee protection both in terms of protection of confidentiality but also from any retaliatory measures for those who expose themselves with reports, contributing to the emergence and prevention of risks and situations detrimental to the Company and consequently to the collective public interest.

Provide guidelines and operational indications to the whistleblower about the subject, contents, recipients and methods of managing reports as well as about the forms of protection that are offered in line with European and local regulatory references.

When to make a report?

When one becomes aware of well-founded or presumed unlawful conduct based on precise and concordant factual elements referring to the work context. Specific violations of national regulations and EU law and/or unlawful acts of various kinds that harm the public interest or the integrity of the Company may be reported.

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

Before proceeding to make a formal report, it is suggested, where possible, to have an internal discussion with one's direct managers.

Who receives a report?

The Company has entrusted the management of the reports to the Whistleblowing Committee with the characteristics of professionalism necessary to ensure compliance with the provisions of Legislative Decree no. 24/2023.

What cannot be reported?

Disputes, claims or requests related to a personal interest of the reporting person. Reports of national security violations, as well as procurement related to defence or national security aspects.

What are the internal channels for making a report?

The Company, after consulting the trade union representatives, **has adopted an internal IT channel - Teseo Whistleblowing platform.**

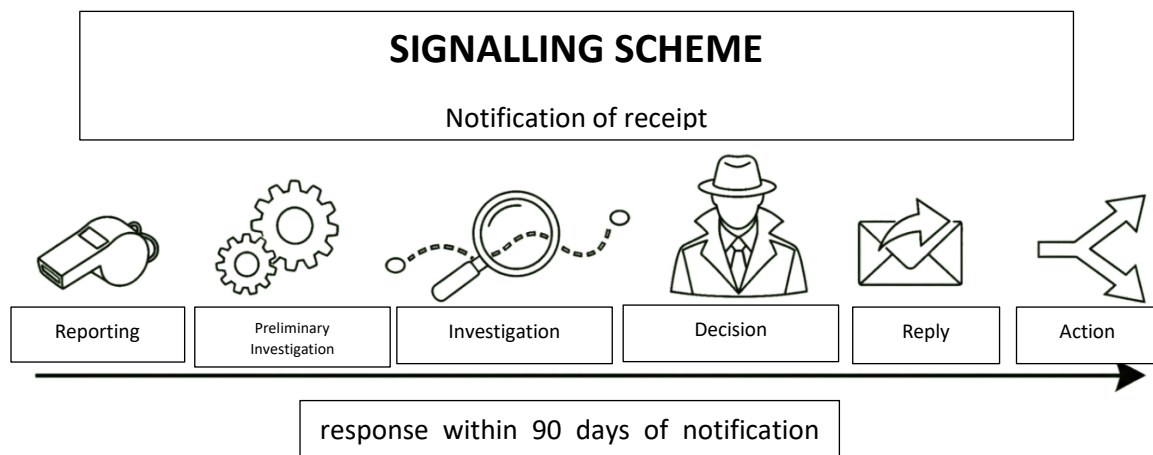
The platform allows the transmission of written reports to authorized parties (recipients of the report).

The whistleblower also has the right to request a face-to-face meeting set within a reasonable time of the request.

<u>How to make a whistleblowing report via the TESEO ERM platform</u>	
	Go to the webpage https://ciemmecalabria.wb.teseoerm.com or on the Company's website and read the privacy policy (acknowledged). Click on the link and follow the instructions that you will find within the platform or on the website – whistleblowing section.
	Click on the " send a report " button, confirm the disclaimer and the information on the processing of personal data. Fill in the required fields marked with (*). The whistleblower is also entitled to fill in the other non-mandatory fields that provide information about the identity of the whistleblower. In any case, remember that the report must be substantiated by indicating: - The circumstances of time and place in which the reported event occurred; - The description of the fact (even in the presence of evidence or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
	In the case of a written report, the platform will optionally ask you for consent to reveal your identity (if provided) to persons other than those competent to receive and manage reports. When you are sure of the content to be forwarded, click "send".
	The platform will issue the unique alphanumeric code (ticket code) that you must write down , keep and not disclose to third parties. It will be the only way through which you can access this report again to monitor its progress and the responses of the managers, by clicking on "Reopen Ticket" on the home screen (whether you have made an anonymous report or if you have detected your identity).
	Once you have made the report, you will receive acknowledgement of receipt or notification, directly visible in the platform. With this notice, the deadline for notification of receipt of the report is considered to have been fulfilled.



	Within three months (except in special cases) of the acknowledgement of receipt or notification, you will receive the outcome of your report.
	It is possible to send them anonymously through the platform.
	The data and information on the platform are stored within the platform and stored for a period of 5 years.



The Catch

- The Company promotes the ethical principles of respect for the integrity and protection of the whistleblower throughout the process;
- The Company is committed to protecting the privacy of everyone involved;
- Reports are securely stored within the platform;
- The management of reports not related to the regulatory provisions of Legislative Decree 231/2001 may be delegated by the SB to other competent internal functions, which are also obliged to confidentiality;
- All reports are subject to preliminary investigation; you may be contacted for further information by the Committee in charge of managing reports;
- The report remains confidential.