

Whistleblowing

Company circular

In implementation of (It.) Legislative Decree of 10 March 2023, no. 24, our Company has set up the prescribed channels for receiving and handling what are known as whistleblowing reports.

The Decree incentivises, protects and encourages the Company's employees, trainees and collaborators, its top management and supervision departments, as well as professionals and external collaborators, to report internally alleged violations of national or European Union regulations that could harm the public interest or the integrity of the Company itself, of which they have become aware in the context of their work.

If the whistleblower does not receive confirmation that the report is being handled or of its outcome, he/she may make an external report to the National Anti-Corruption Authority - ANAC. The Decree allows direct external reporting where the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, the report would not be effectively followed up or that the report might give rise to the risk of retaliation, or where he or she has reasonable grounds to believe that the breach might constitute an imminent or obvious danger to the public interest.

The Company appreciates and encourages whistleblowing, to which it acknowledges - if made in good faith - the merit of bringing to light potential irregularities that can be addressed and resolved, to protect the healthy growth of the company and without prejudice to the community.

The whistleblower and his or her colleagues enjoy effective safeguards against any possible, theoretical retaliation. The very choice of the undertaking to entrust the reporting channels to an external company specialised in regulatory compliance actually strengthens the confidentiality and protection of the whistleblower.

Below please find some information on whistleblowing and how it is implemented in our company.

Who can make a report

Shareholders and persons with roles of administration, management, control, supervision, or representation, even where such functions are exercised on a de facto basis, at the Company;

Employees, trainees, self-employed workers, freelancers, and consultants working for the Company.

This includes those who have held such positions in the past - if information on violations was acquired during the course of the relationship - and those with whom the relationship has not yet been formalised - for example, candidates for personnel selection or employees during the probationary period.

Who is protected

The Decree envisages intensive anti-retaliation measures to protect the whistleblower, the “facilitators”, i.e. persons assisting a whistleblower in the reporting process, operating within the same work context, the whistleblower’s work colleagues, any entities owned by the whistleblower, and the whistleblower’s relatives and loved ones.

Areas of potential reporting

The list is very comprehensive and complex; for the sake of completeness, details are given in the annex to this communication. As a general rule, and without prejudice to what is set out in the annex, the reporting may refer to breaches of European Union legislation affecting the public interest or the integrity of the Company, of which the whistleblower has become aware in the context of his or her work, consisting of: offences falling within the scope of European Union or national acts, or national acts implementing European Union acts on public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; 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; acts or omissions affecting the financial interests of the European Union referred to in Art. 325 of the Treaty on the Functioning of the European Union; acts or omissions relating to the internal market, referred to in Art. 26, par. 2, of the T.F.E.U. (including infringements in the field of competition and state aid and those in the field of corporate taxation); acts or conduct which, while not constituting an offence, frustrate the object or purpose of the provisions of Union acts in the above-mentioned fields.

What can and cannot be reported

Reports are excluded if: they are linked to a personal interest of the person making the report, relating exclusively to his or her individual employment or public employment relationships, or relating to his or her employment relationships with hierarchically superior figures; they refer to violations that are already mandatorily regulated by European Union or national acts or by national acts constituting implementation of European Union acts.

By way of example, information on reportable or reportable violations does not include:

- Information that is patently unfounded
- Information that is already fully in the public domain
- Mere suspicions or unreliable indiscretions (so-called “rumours”)
- Interpersonal conflicts between the whistleblower and other colleagues and/or hierarchical superiors

How to submit a report

The whistleblower may use, at his or her choice:

- The oral reporting channel, by calling the freephone number in the annex;
- The written reporting channel, by sending an e-mail¹ to the e-mail address in the annex.

The whistleblower also has the right to request a face-to-face meeting with the professionals, external to the company, who manage the channel to submit the report in a confidential interview; it will be sufficient to make the request through one of the two channels indicated above, leaving a contact address.

Whichever channel is chosen, the whistleblower must indicate his or her identification data (name and surname), his or her e-mail, telephone or postal address, the existing relationship with the company (employee, collaborator, etc.) and whether the relationship is ongoing, or has ended, or has not started. The whistleblower may, if he or she wishes, give consent to disclose his or her identification data to the company. In the absence of explicit consent, the whistleblower's data will remain at the exclusive disposal of the external company operating the channels.

Anonymous reports are allowed, provided they are substantiated. To make an anonymous report, it is advisable to use an e-mail account that does not reveal, in the address itself or in the name given, the identity of the whistleblower. To make an anonymous voice call, use the caller's number suppression options made available by your telephone operator and/or your telephone. The professionals in charge are committed to the confidentiality of the data, which will not be disclosed except as specified in the following paragraphs.

The report handling procedure

The persons in charge of managing the reporting channels will handle the report with the competent corporate departments, with the ultimate aim of ascertaining the legitimacy of what has been reported and enabling the company to restore legality and proper business conduct, with any necessary measures, including against the ascertained perpetrators of the reported actions or omissions.

The decree envisages that, if the charge against the alleged perpetrator of the conduct is based, in whole or in part, on the report and knowledge of the whistleblower's identity is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only if the whistleblower expressly consents to the disclosure of his or her identity. Therefore, the whistleblower is invited to report information as fully as possible, possibly attaching documents or indicating how to find them; failing this, the Company may find itself unable to proceed against the alleged perpetrators of the reported conduct.

The entity handling the reports may contact the whistleblower who has not given consent if the elements and information contained in the report are insufficient or if the potential attribution to the alleged perpetrator of the reported conduct is based solely on the report issued by a whistleblower who has not granted consent.

¹ To protect the confidentiality of the Whistleblower, if he or she does not wish to consent to the disclosure of his or her identity, written reports should be sent from personal, not corporate, e-mail boxes (therefore, reports should not be sent from company domain boxes).

Within seven days after the report is issued, the whistleblower will receive confirmation that the alert is being handled at the address he or she has indicated. Within three months he or she will receive information on the outcome of the report.

The safeguards

Any retaliation against the whistleblower - by which is meant any conduct, act or omission, even if only attempted or threatened, carried out by reason of the whistleblowing, the report to the judicial or accounting authorities or public disclosure and which causes or may cause the whistleblower or the person who made the official report to the authorities, directly or indirectly, unjust damage - shall be null and void.

Until proven otherwise, retaliation includes, but is not limited to the following: dismissal, suspension or equivalent measures; demotion or non-promotion; change of duties, change of workplace, reduction of salary, change of working hours; suspension of training or any restriction on access to training; negative merit notes or references; the adoption of disciplinary measures or any other sanction, including a fine; coercion, intimidation, harassment, or ostracism; discrimination or, in any case, any other unfavourable treatment; failure to convert a fixed-term employment contract into a contract of indefinite duration, where the employee 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 loss, including loss of economic opportunities and loss of income; inclusion on black lists on the basis of a formal or informal industry or sectoral agreement, which may result in the inability of the person to find employment in the sector or industry in the future; the early termination or cancellation of a contract for the supply of goods or services; the cancellation of a licence or permit; the requirement to undergo psychiatric or medical examinations.

Such acts are presumed to have been carried out in retaliation, until proven otherwise.

The same protections apply to facilitators, to individuals in the same work environment as the whistleblower and who are bound to the whistleblower by a stable emotional or family relationship up to the fourth degree, to colleagues of the whistleblower who work in the same work environment as the whistleblower and who have a habitual and current relationship with the whistleblower; to entities owned by the whistleblower or for which said individuals work, and to entities that operate in the same work environment as the whistleblower.

The adoption of discriminatory measures against whistleblowers may be communicated to the ANAC, which will inform the National Labour Inspectorate, for measures within its area of competence.

External reporting

The whistleblower may make an external report if, at the time of filing the report, one of the following conditions is met: the whistleblower has already made an internal report and the report has not been followed up after the three-month deadline mentioned above; the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, it would not be effectively followed up or that the report might give rise to the risk of retaliation; the whistleblower has reasonable grounds to believe that the breach might constitute an imminent or obvious danger to the public interest. The Decree also recognises

the right of the whistleblower to make an external report directly if the internal reporting channel described herein is not operational or compliant.

External reports are handled by the ANAC, guaranteeing, also through the use of encryption tools, the confidentiality of the identity of the person reported, of the person involved and of the person mentioned in the report, as well as the content of the report and the relevant documentation.

External reports may be made in written form through the computer platform provided by ANAC or in oral form through telephone lines or voice messaging systems or, at the request of the whistleblower, through a face-to-face meeting.

The link for external reporting can be found on the ANAC website, www.anticorruzione.it.

Liability of the whistleblower

The protections provided by (It.) Legislative Decree of 10 March 2023, no. 24 do not exclude the liability of the whistleblower in the event that the offence of slander or defamation is ascertained, at least by a first-degree criminal judgment, or by a judgment awarding damages in cases of wilful misconduct or gross negligence.

Disclosure pursuant to articles 13, 14 of Regulation (EU) 2016/679

In addition to the information provided at the start of the existing legal relationship, pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 (hereinafter: GDPR), the Company as data controller informs potential whistleblowers, the individuals to whom the report refers, facilitators, and any other natural person potentially involved in the handling of reports that the processing of personal data may concern heterogeneous categories of information relating to natural persons, including, at least potentially, special categories of personal data (Art. 9 of the GDPR) and personal data relating to criminal convictions and offences (Art. 10 of the GDPR). The legal bases legitimising the processing are the fulfilment of a legal obligation (Art. 6, paragraph 1, letter c) of the GDPR) and, with regard to special and criminal data, respectively the provisions of Art. 9, paragraph 2, letter g) and Art. 10, in conjunction with the provisions of Art. 2-octies of (it.) , Legislative Decree no. 196/2003.

The identification data of the whistleblower will only be visible to the external specialised company, acting as data processor pursuant to Art. 28 of the GDPR, and professional, technological or telecommunications subcontractors, unless express consent is given by the whistleblower him- or herself, which would legitimise the sharing of the data with the offices of the Controller. No further cases of disclosure of personal data are envisaged, except in cases of exercising the right to assert or defend a right of the data controller or data processor or of a third party. No personal data will be transferred or stored outside the European Economic Area. In any case, the oral reporting channel may make the number of the telephone from which the call is placed available to the Processor and to subcontractors; if you wish not to make it visible, use the options made available by your telephone operator and/or your telephone.

Personal data that are clearly not useful for processing a specific report are not collected or, if accidentally collected, are erased immediately. In any case, the data will be kept for a period not exceeding five years from the date of the communication of the final outcome of the reporting procedure.



Every data subject is entitled to the rights provided for in Article 15 et seq. of the GDPR, with the limits provided for in letter f, paragraph 1, of Art. 2-undecies of (It.) Legislative Decree no. 196/2003. Accordingly, the rights referred to in the above-mentioned articles may not be exercised where the exercise of those rights would result in actual and concrete prejudice to the confidentiality of the whistleblower's identity. The right to revoke previously issued consents is unaffected.

In order to exercise your rights, you may contact the Data Controller, at the usual contact details already disclosed in the information provided at the start of the existing legal relationship; you may also contact the (It.) Data Protection Authority.

The data subject also has the right to appeal to the (It.) Data Protection Authority.

Annex - areas of potential reporting

Actions or omissions consisting of:

1. unlawful conduct relevant under the Decree or violations of the Model - general part, special parts, their annexes, Code of Ethics and procedures referred to in the Model itself, if adopted;
2. offences falling within the scope of European Union or national acts in the following areas:
 - public procurement:
 - a) procedural rules for the award of public contracts and concessions, for the award of contracts in the fields of defence and security, as well as for the award of contracts by contracting entities in the water, energy, transport and postal services sectors and any other contract;
 - b) remedies procedures for remedying EU infringements in the field of procurement and supply;
 - financial services, products and markets and the prevention of money laundering and terrorist financing;
 - a) rules establishing a regulatory and supervisory framework and providing for consumer and investor protection in Union financial services and capital markets and in the banking, credit, investment, insurance and reinsurance, occupational pensions or personal pension products, securities, investment funds, payment services and activities listed in Annex I to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338), implemented by (It.) Legislative Decree of 12 May 2015, no. 72, implementing Directive 2013/36/EU, which amends Directive 2002/87/EC and repeals Directives 2006/48/EC and 2006/49/EC, on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms. Amendments to (It.) Legislative Decree of 1 September 1993, no. 385 and (It.) Legislative Decree of 24 February 1998, no. 58, as per:
 - (i) (It.) Legislative Decree of 16 April 2012, no. 45, implementing Directive 2009/110/EC on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC;
 - (ii) (It.) Legislative Decree of 4 March 2014, no. 44, implementing Directive 2011/61/EU on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 ;
 - (iii) Regulation (EU) No. 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1);
 - (iv) Regulation (EU) No. 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1);
 - (v) Regulation (EU) No. 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds (OJ L 115, 25.4.2013, p. 18);
 - (vi) (It.) Legislative Decree of 21 April 2016, no. 72, implementing Directive 2014/17/EU on credit agreements for consumers relating to residential immovable property, as well as amendments and additions to Title VI-bis of (It.) Legislative Decree of 1 September 1993, no. 385, on the regulation of agents in financial activities and credit brokers, and of (It.) Legislative Decree of 13 August 2010, no. 141 (OG L 60, 28.2.2014, p. 34);
 - (vii) Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77);
 - (viii) Regulation (EU) No. 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) no. 648/2012 (OJ L 173, 12.6.2014, p. 84);
 - (ix) (It.) Legislative Decree of 15 December 2017, no. 218, transposing Directive (EU) 2015/2366 on payment services in the internal market amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No. 1093/2010, and repealing Directive 2007/64/EC, and adapting internal provisions to Regulation (EU) No. 751/2015 on interchange fees for card-based payment transactions;
 - (x) (It.) Legislative Decree of 19 November 2007, no. 229, implementing Directive 2004/25/EC on takeover bids;
 - (xi) (It.) Legislative Decree of 27 January 2010, no. 27, implementing Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies;

- (xii) (It.) Legislative Decree of 6 November 2007, no. 195, implementing Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC; Regulation (EU) No. 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1);
 - (xiii) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1);
 - (xiv) (It.) Legislative Decree of 12 May 2015, no. 74, implementing Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II);
 - (xv) (It.) Legislative Decree of 16 November 2015, no. 180, implementing Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council ; (It.) Legislative Decree of 16 November 2015, no. 181, amending (It.) Legislative Decree of 1 September 1993, no. 385 and (It.) Legislative Decree of 24 February 1998, no. 58, Implementing Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the reorganisation and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU and Regulations (EU), No. 1093/2010 and (EU) No. 648/2012 of the European Parliament and of the Council;
 - (xvi) (It.) Legislative Decree of 30 May 2005, no. 142, implementing Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate, and on the institution of prior consultation on insurance;
 - (xvii) (It.) Legislative Decree of 15 February 2016, no. 30, implementing Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes;
 - (xviii) (It.) Legislative Decree of 23 July 1996, no. 415, transposing Directive 93/22/EEC of 10 May 1993 on investment services in the securities field and Directive 93/6/EEC of 15 March 1993 on the capital adequacy of investment firms and credit institutions; Decree of the (It.) Ministry of the Treasury, Budget and Economic Planning of 30 June 1998, published in the Official Gazette, no. 191, 18 August 1998, approving the bylaws and operating rules of the National Guarantee Fund for the protection of customers' claims against securities brokerage firms and other entities authorised to engage in securities brokerage activities; Decree of the (It.) Ministry of the Treasury, Budget and Economic Planning of 14 November 1997, no. 485, published in the Official Gazette, no. 13, 17 January 1998, regulating the organisation and operation of compensation schemes under Art. 35, paragraph 2 of (It.) Legislative Decree of 23 July 1996, no. 415, which transposed Directive 93/22/EEC on investment services in the securities field;
 - (xix) Regulation (EU) No. 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No. 648/2012 (OJ L 176, 27.6.2013, p. 1); (xxi) Regulation (EU) 2020/1503 of the European Parliament and of the Council of 7 October 2020 on European crowdfunding service providers for business, and amending Regulation (EU) 2017/1129 and Directive (EU) 2019/1937 (OJ L 347, 20.10.2020, p. 1).
- Product safety and conformity:
 - a) safety and conformity requirements for products placed on the Union market, defined and regulated by the following acts:
 - (i) (It.) Legislative Decree of 6 September 2005, no. 206, containing the Consumer Code, pursuant to Article 7 of (It.) Law of 29 July 2003, no. 229;
 - (ii) European Union harmonisation legislation on manufactured products, including labelling requirements, other than food, feed, medicinal products for human and veterinary use, live plants and animals, products of human origin and products of plants and animals directly related to their future reproduction, listed in Annexes I and II of Regulation (EU) 2019/1020 of the European Parliament and of the Council on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No. 765/2008 and (EU) No. 305/2011 (OJ L 169, 25.6.2019, p. 1).

- b) rules on the marketing and use of sensitive and hazardous products, as per:
 - (i) (It.) Legislative Decree of 22 June 2012, no. 105, amending and supplementing (It.) Law of 9 July 1990, no. 185, laying down new rules on the control of export, import and transit of defence equipment, implementing Directive 2009/43/EC simplifying terms and conditions of transfers of defence-related products within the Community, as amended by Directives 2010/80/EU and 2012/10/EU as regards the list of defence-related products.
- Transport security:
 - a) (It.) Legislative Decree of 14 May 2019, no. 50, implementing Directive 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety.
 - b) as per Regulation (EU) No. 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).
 - c) safety requirements in the road sector, governed by the following acts:
 - (i) (It.) Legislative decree of 15 March 2011, no. 35, implementing Directive 2008/96/EC on road infrastructure safety management;
 - (ii) (It.) Legislative Decree of 5 October 2006, no. 264, implementing Directive 2004/54/EEC on minimum safety requirements for tunnels in the Trans-European Road Network;
 - (iii) Regulation (EC) No. 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ L 300, 14.11.2009, p. 51);
 - d) security requirements in the maritime sector, governed by the following acts:
 - (i) Regulation (EC) No. 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11);
 - (ii) Regulation (EC) No. 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents (OJ L 131, 28.5.2009, p. 24);
 - (iii) (It.) Presidential Decree of 20 December 2017, no. 239, implementing Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment repealing Directive 96/98/EC;
 - (iv) (It.) Legislative Decree of 6 September 2011, no. 165, implementing Directive 2009/18/EC establishing the fundamental principles governing the investigation of accidents in the maritime transport sector and amending Council Directive 1999/35/EC and Directive 2002/59/EC of the European Parliament and of the Council;
 - (v) Decree of the (It.) Minister of Transport and Shipping of 13 October 1999, published in the Official Gazette no. 251, 25 October 1991, transposing Council Directive 98/41/EC of 18 June 1998 on the registration of persons sailing on board passenger ships operating to or from ports of the Member States of the Community;
 - (vi) Decree of the (It.) Minister of Infrastructure and Transport of 16 December 2004, published in the Official Gazette no. 43, 22 February 2005, transposing Directive 2001/96/EC on “harmonised requirements and procedures for the safe loading and unloading of bulk carriers”.
 - e) safety requirements governed by (It.) Legislative Decree of 27 January 2010, no. 35, implementing Directive 2008/68/EC on the inland transport of dangerous goods.
 - Protection of the environment:
 - a) any type of offence against the protection of the environment governed by (It.) Legislative Decree of 7 July 2011, no. 121, implementing Directive 2008/99/EC on the protection of the environment through criminal law, as well as Directive 2009/123/EC amending Directive 2005/35/EC on ship-source pollution and on the introduction of penalties for infringements, or any offence constituting a breach of the legislation referred to in the Annexes to Directive 2008/99/EC.
 - b) environment and climate standards, as per:
 - (i) (It.) Legislative Decree of 13 March 2013, no. 30, implementing Directive 2009/29/EC amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community;
 - (ii) (It.) Legislative Decree of 4 July 2014, no. 102, implementing Directive 2012/27/EU on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC;

- (iii) (It.) Legislative Decree of 8 November 2021, no. 199, implementing Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.
- c) standards on sustainable development and waste management, as per:
- (i) (It.) Legislative Decree of 3 December 2010, no. 205 implementing Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives;
 - (ii) Regulation (EU) No. 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1);
 - (iii) Regulation (EU) No. 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of dangerous chemicals (OJ L 201, 27.7.2012, p. 60);
 - (iv) (It.) Legislative Decree of 10 February 2017, no. 28, laying down sanctions for infringement of the provisions of Regulation (EU) No. 649/2012 on the export and import of hazardous chemicals.
- a) standards on marine, air and noise pollution, as per:
- (i) (It.) Presidential Decree of 17 February 2003, no. 84, implementing Directive 1999/94/EC relating to the availability of consumer information on fuel economy and CO₂ emissions in respect of the marketing of new passenger cars;
 - (ii) (It.) Legislative Decree of 19 August 2005, no. 194, implementing Directive 2002/49/EC relating to the assessment and management of environmental noise;
 - (iii) Regulation (EC) No. 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships (OJ L 115, 9.5.2003, p. 1);
 - (iv) (It.) Legislative Decree of 3 April 2006, no. 152, on environmental regulations;
 - (v) (It.) Legislative Decree of 6 November 2007, no. 202, implementing Directive 2005/35/EC on ship-source pollution and related penalties;
 - (vi) Regulation (EC) No. 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1);
 - (vii) Regulation (EC) No. 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1);
 - (viii)(It.) Legislative Decree of 30 July 2012, no. 125, implementing Directive 2009/126/EC on Stage II petrol vapour recovery during refuelling of motor vehicles at service stations;
 - (ix) (It.) Legislative Decree of 16 December 2016, no. 257, laying down rules for the implementation of Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014 on the establishment of an alternative fuels infrastructure;
 - (x) Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55);
 - (xi) (It.) Legislative Decree of 15 November 2017, no. 183, implementing Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants and on the reorganisation of the regulatory framework for establishments emitting emissions into the atmosphere, pursuant to Article 17 of (It.) Law of 12 August 2016, no. 170.
- a) standards on water and soil protection and management, as per:
- (i) (It.) Legislative Decree of 23 February 2010, no. 49, implementing Directive 2007/60/EC on the assessment and management of flood risks;
 - (ii) (It.) Legislative Decree of 10 December 2010, no. 219, implementing Directive 2008/105/EC on environmental quality standards in the field of water policy, amending and subsequently repealing Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC, as well as amending Directive 2000/60/EC and transposing Directive 2009/90/EC laying down, pursuant to Directive 2000/60/EC of the European Parliament and of the Council, technical specifications for chemical analysis and monitoring of water status;
 - (iii) Article 15, (It.) Decree-Law of 24 June 2014, no. 91, containing urgent provisions for the agricultural sector, environmental protection and energy efficiency in school and university buildings, the relaunch and development of enterprises, the containment of costs burdening electricity tariffs, as well as for the

immediate definition of obligations deriving from European legislation; Decree of the (It.) Minister of the Environment and the Protection of Land and Sea of 30 March 2015, published in the Official Gazette no. 84, 11 April 2015, laying down guidelines for the verification of subjection to environmental impact assessment of projects falling within the competence of the autonomous regions and provinces, envisaged in Article 15 of (It.) Decree-Law of 24 June 2014, no. 91, converted, with amendments, by (It.) Law of 11 August 2014, no. 116.

a) regulations on nature protection and biodiversity, as per:

- (i) Regulation (EC) No. 1936/2001 of 27 September 2001 laying down control measures applicable to fishing for certain stocks of highly migratory fish (OJ L 263, 3.10.2001, p. 1);
- (ii) Regulation (EC) No. 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products (OJ L 286, 31.10.2009, p. 36);
- (iii) Regulation (EC) No. 734/2008 of the Council of 15 July 2008 on the protection of vulnerable marine ecosystems in the high seas from the adverse impacts of bottom fishing gears (OJ L 201, 30.7.2008, p. 8);
- (iv) Article 42, of (It.) Law of 4 June 2010, no. 96, containing provisions for the fulfilment of obligations arising from Italy's membership of the European Communities - Community Law 2009;
- (v) Regulation (EU) No. 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23);
- (vi) Regulation (EU) No. 1143/2014 of the European Parliament and of the Council of 22 October 2014 laying down provisions to prevent and manage the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35); (It.) Legislative Decree of 15 December 2017, no. 230, adapting national legislation to the provisions of Regulation (EU) No.1143/2014 of the European Parliament and of the Council of 22 October 2014, laying down provisions to prevent and manage the introduction and spread of invasive alien species.

a) standards on chemicals, as per:

- (i) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH);
- (ii) (It.) Legislative Decree no. 133 of 14 September 2009 on sanctions for infringement of the provisions of Regulation (EC) no. 1907/2006 laying down the principles and requirements for registration, evaluation, authorisation and restriction of chemicals;
- (iii) Decree of the (It.) Minister of Health of 22 November 2007, published in the Official Gazette no. 12 of 15 January 2008, on the activity plan and use of the financial resources referred to in Article 5-bis of (It.) Decree-Law of 15 February 2007, no. 10, converted into law, with amendments, by (It.) Law of 6 April 2007, no. 46, concerning compliance with Regulation (EC) No. 1907/2006 of the Parliament.

a) standards on organic products, as per:

- (i) Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).

▪ Radiation protection and nuclear safety:

a) nuclear safety standards as per:

- (i) (It.) Legislative Decree of 19 October 2011, no. 185, implementing Directive 2009/71/EURATOM establishing a Community framework for the nuclear safety of nuclear installations;
- (ii) (It.) Legislative Decree of 15 February 2016, no. 28, implementing Council Directive 2013/51/EURATOM of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption;
- (iii) (It.) Legislative Decree of 31 July 2020, no. 101, implementing Directive 2013/59/EURATOM, laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and repealing Directives 89/618/EURATOM, 90/641/EURATOM, 96/29/EURATOM, 97/43/EURATOM and 2003/122/EURATOM and reorganising the sectoral legislation in implementation of Article 20(1)(a) of (It.) Law of 4 October 2019, no. 117;
- (iv) (It.) Legislative Decree of 4 March 2014, no. 45, implementing Directive 2011/70/EURATOM, establishing a Community framework for the responsible and safe management of spent nuclear fuel and radioactive waste;
- (v) (It.) Legislative Decree of 20 February 2009, no. 23, implementing Directive 2006/117/EURATOM on the supervision and control of shipments of radioactive waste and spent nuclear fuel;

- (vi) Council Regulation (EURATOM) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (EURATOM) No 3954/87 and Commission Regulations (EURATOM) No 944/89 and (EURATOM) No 770/90 OJ L 13, 20.1.2016, p. 2);
 - (vii) Regulation (EURATOM) No. 1493/93 of the Council of 8 June 1993 on shipments of radioactive substances between Member States (OJ L 148, 19.6.1993, p. 1).
- Food and feed safety, animal health and welfare:
- a) Union rules on food and feed as per:
 - (i) Regulation (EC) No. 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1).
 - b) animal health regulated by the following acts:
 - (i) Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the field of animal health (“animal health law”) (OJ L 84, 31.3.2016, p. 1); (It.) Legislative Decree of 5 August 2022, no. 134, laying down provisions on the identification and registration system for operators, establishments and animals; (It.) Legislative Decree of 5 August 2022, no. 135, laying down provisions for the implementation of Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on trade, import, conservation of wildlife and exotic animals and training for animal handlers and professionals, also with a view to reducing the risk of outbreaks of animal diseases, as well as the introduction of criminal provisions aimed at punishing the illegal trade in protected species, pursuant to Article 14, paragraph 2, letters a), b), n), o), p) and q), of (It.) Law of 22 April 2021, no. 53; (It.) Legislative Decree of 5 August 2022, no. 136, implementing Article 14, paragraph 2, letters a), b), e), f), h), i), l), n), o) and p) of (It.) Law of 22 April 2021, no. 53 to adapt and link national legislation on the prevention and control of animal diseases that are transmissible to animals or humans, to the provisions of Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016;
 - (ii) Regulation (EC) No. 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No. 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1); (It.) Legislative Decree no. 186 of 1 October 2012 laying down sanctions for the infringement of the provisions of Regulation (EC) No. 1069/2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No. 1774/2002, and for infringement of the provisions of Regulation (EU) No. 142/2011 laying down implementing provisions of Regulation (EC) No. 1069/2009 and Directive 97/78/EC as regards certain samples and items not subject to veterinary checks at the border;
 - (iii) Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities carried out to ensure the enforcement of food and feed law, animal health and animal welfare rules, plant health and plant protection products.
 - c) animal protection and welfare standards as per:
 - (i) (It.) Legislative Decree of 26 March 2001, no. 146, implementing Directive 98/58/EC concerning the protection of animals kept for farming purposes;
 - (ii) Regulation (EC) No. 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No. 1255/97 (OJ L 3, 5.1.2005, p. 1); (It.) Legislative Decree of 25 July 2007, no. 151, laying down sanctions for infringement of the provisions of Regulation (EC) No. 1/2005 on the protection of animals during transport and related operations;
 - (iii) Regulation (EC) No. 1099/2009 of the Council of 24 September 2009 on the protection of animals at the time of killing (OJ L 303, 18.11.2009, p. 1); (It.) Legislative Decree of 6 November 2013, no. 131, laying down sanctions for infringement of the provisions of Regulation (EC) No. 1099/2009 on the precautions to be taken when slaughtering animals;
 - (iv) (It.) Legislative Decree of 21 March 2005, no. 73, implementing Directive 1999/22/EC relating to the keeping of wild animals in zoos;
 - (v) (It.) Legislative Decree of 4 March 2014, no. 26, implementing Directive 2010/63/EU on the protection of animals used for scientific purposes.

▪ Public health

- a) measures setting high standards of quality and safety for organs and substances of human origin, governed by the following acts:
- (i) (It.) Legislative Decree of 20 December 2007, no. 261, revising (It.) Legislative Decree of 19 August 2005, no. 191, implementing Directive 2002/98/EC setting standards of quality and safety for the collection, testing, processing, storage and distribution of human blood and blood components; (It.) Legislative Decree of 9 November 2007, no. 207, implementing Directive 2005/61/EC implementing Directive 2002/98/EC of the European Parliament and of the Council as regards traceability requirements for blood and blood components intended for transfusion and notification of serious adverse reactions and events; (It.) Legislative Decree of 9 November 2007, no. 208, implementing Directive 2005/62/EC implementing Directive 2002/98/EC as regards Community standards and specifications relating to a quality system for blood establishments;
 - (ii) (It.) Legislative Decree of 6 November 2007, no. 191, implementing Directive 2004/23/EC on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells;
 - (iii) Decree of the (It.) Minister of Health of 19 November 2015, published in the Official Gazette no. 280, of 1 December 2015, implementing Directive 2010/53/EU of the European Parliament and of the Council of 7 July 2010 on standards of quality and safety of human organs intended for transplantation, pursuant to Article 1, paragraph 340 of (It.) Law of 24 December 2012, no. 228, as well as implementation of Commission Implementing Directive 2012/25/EU of 9 October 2012 establishing information procedures for the exchange between Member States of human organs intended for transplantation.
- b) measures setting high standards of quality and safety for medicinal products and devices for medical use, governed by the following acts:
- (i) Regulation (EC) No. 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJ L 18, 22.1.2000, p. 1);
 - (ii) (It.) Ministerial Decree no. 279 of 18 May 2001, on the instruction regulation of the national network of rare diseases and exemption from participation in the cost of the relevant healthcare services, pursuant to article 5, paragraph 1, letter b) of (It.) Legislative Decree of 29 April 1998, no. 124; (It.) Law of 10 November 2021, no. 175, on provisions for the treatment of rare diseases and support for research and production of orphan drugs;
 - (iii) (It.) Legislative Decree of 24 April 2006, no. 219, implementing Directive 2001/83/EC (and subsequent amending directives) on the Community code relating to medicinal products for human use;
 - (iv) Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43);
 - (v) Regulation (EC) No. 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1);
 - (vi) Regulation (EC) No. 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No. 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No. 726/2004 (OJ L 378, 27.12.2006, p. 1);
 - (vii) Regulation (EC) No. 1394/2007 of the European Parliament of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No. 726/2004 (OJ L 324, 10.12.2007, p. 121); Art. 3, paragraph 1, letter f-bis), of (It.) Legislative Decree of 24 April 2006, no. 219; of the (It.) Minister of Health of 16 January 2015, published in the Official Gazette, no. 56, of 9 March 2015, containing provisions on advanced therapy medicinal products prepared on a non-repetitive basis; Decree of the (It.) Minister of Health of 18 May 2010, published in the Official Gazette, no. 160 of 12 July 2010 implementing Commission Directive 2009/120/EC of 14 September 2009 amending Directive 2001/83/EC of the European Parliament and of the Council as regards advanced therapy medicinal products;
 - (viii) Regulation (EU) No. 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use and repealing Directive 2001/20/EC (OJ L158, 27.5.2014, p. 1); (It.) Law of 11 January 2018, no. 3, delegating the Government with regard to clinical trials of medicinal products as well as provisions for the reorganisation of the health professions and for the health management of the (It.) Ministry of Health; Decree of the (It.) Minister of Health of 19 April 2018, published

in the Official Gazette no. 107, of 10 May 2018, on the establishment of the National Coordination Centre of Territorial Ethics Committees for Clinical Trials on Medicinal Products for Human Use and Medical Devices, pursuant to Article 2, paragraph 1 of (It.) Law of 11 January 2018, no. 3; (It.) Legislative Decree of 14 May 2019, no. 52, implementing the delegation of authority for the reorganisation and reform of the regulations on clinical trials of medicinal products for human use, pursuant to Article 1, paragraphs 1 and 2 of (It.) Law of no. 11 January 2018, no. 3.

c) patients' rights as per:

- (i) (It.) Legislative Decree of 4 March 2014, no. 38, implementing Directive 2011/24/EU on the application of patients' rights in cross-border healthcare, as well as Directive 2012/52/EU, laying down measures to facilitate the recognition of medical prescriptions issued in another Member State; (It.) Ministerial Decree of 16 April 2018, no. 50, regulating cross-border healthcare subject to prior authorisation.

d) processing, presentation and sale of tobacco and related products, regulated by (It.) Legislative Decree of 12 January 2016, no. 6, transposing Directive 2014/40/EU on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC.

- Consumer rights and consumer protection governed by the following acts:

- (i) (It.) Legislative Decree of 6 September 2005, no. 206, containing the Consumer Code, pursuant to Article 7 of (It.) Law of 29 July 2003, no. 229;
- (ii) (It.) Legislative Decree of 4 November 2021, no. 173, implementing Directive (EU) 2019/770 of the European Parliament and of the Council of 20 May 2019 on certain aspects of contracts for the supply of digital content and digital services;
- (iii) (It.) Legislative Decree of 4 November 2021, no. 170, implementing Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the sale of goods, amending Regulation (EU) 2017/2394 and Directive 2009/22/EC, and repealing Directive 1999/44/EC;
- (iv) (It.) Legislative Decree of 2 August 2007, no. 146, implementing Directive 2005/29/EC concerning unfair business-to-consumer commercial practices in the internal market and amending Directives 84/450/EEC, 97/7/EC, 98/27/EC, 2002/65/EC, and Regulation (EC) No. 2006/2004;
- (v) (It.) Legislative Decree of 13 August 2010, no. 141, implementing Directive 2008/48/EC on credit agreements for consumers, as well as amendments to Title VI of the Consolidated Banking Act (It. Legislative Decree no. 385 of 1993) on the regulation of entities operating in the financial sector, financial agents and credit brokers;
- (vi) (It.) Legislative Decree of 21 February 2014, no. 21, implementing Directive 2011/83/EU on consumer rights, amending Directives 93/13/EEC and 1999/44/EC and repealing Directives 85/577/EEC and 97/7/EC;
- (vii) (It.) Legislative Decree of 15 March 2017, no. 37, implementing Directive 2014/92/EU, on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features.

- Protection of privacy and personal data and security of networks and information systems:

- (i) (It.) Legislative Decree of 30 June 2003, no. 196, on the Personal Data Protection Code, containing provisions for the adaptation of the national system to Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC;
- (ii) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1); (It.) Legislative Decree of 10 August 2018, no. 101, laying down provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation).

3. offences falling within the scope of national acts implementing acts of the European Union in the following areas:

- public procurement;
- financial services, products and markets and the prevention of money laundering and terrorist financing;
- safety and conformity of products;
- transport security;
- protection of the environment;

- 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;
4. acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary law of the European Union;
 5. acts or omissions relating to the internal market, as referred to in Article 26, paragraph 2 of the Treaty on the Functioning of the European Union, including infringements of EU competition and State aid rules, as well as infringements relating to the internal market related to acts in breach of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
 6. acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas indicated in numbers 2, 3, 4, 5.

Annex - active whistleblowing channels

Sending an internal report

Those who wish to make an internal report may do so via the following channels:



freephone number: **800-689257**

the call is recorded



e-mail address **fridle@gestore-segnalazioni.it**.

The whistleblower also has the right to request a face-to-face meeting with the external entity that handles the reporting channels, to submit the report in a confidential interview; it will suffice to make the request through one of the two channels mentioned above, leaving a contact address.

The whistleblower is invited to enclose all documentation proving the reported facts, refraining from undertaking autonomous analysis and investigation initiatives.