



CORPORATE PROCEDURE

Whistleblowing – Reporting and Investigations Management

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APPROVAL PROCESS				Work Group	Cavatorta QSA	P. Pizzarotti CEO
				drafted by	verified by	Approved by
SB validation						



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1 Purpose and scope of application

The purpose of this document is to regulate the operational methods for the management of reports, in the event of information regarding behaviours and practices that do not comply with what is established in the Code of Ethics, in the Crime Prevention Model (MOPR) pursuant to Legislative Decree 231/2001 and in the Anti-Corruption Management System (ABMS) of Impresa Pizzarotti, as well as alleged violations of regulations and laws during the performance of work activities which may cause damage or harm to Impresa Pizzarotti (even if only to its image), including its branches, companies, and consortia of which it is a member.

The recipients of this Operating Procedure are all the employees, as well as all those who, directly or indirectly, permanently or temporarily, establish relations with the Company, each within the scope of their own functions and responsibilities.

2 Reference documents

Legislative Decree no. 24, 10 March 2023

Whistleblowing guidelines approved with Resolution no. 311 of 12 July 2023

EU 2016/679 Regulation - General Data Protection Regulation (GDPR)

Crime Prevention Model (MOPR) pursuant to Leg. Dec. 231/2001

PZOVICET 001 Code of Ethics

MSA 002 Anti-corruption Management System Manual

3 Definitions

Alleged violations and irregularities	<p>They are defined whenever there is a suspicion based on reasonable elements in relation to:</p> <ul style="list-style-type: none"> - unlawful conduct, pursuant to Leg. Dec. 231/2001; - MOPR violation, pursuant to Leg. Dec. 231/2001; - Violation of the Anti-Corruption Management System (ABMS); - Violation of the Code of Ethics.
Report	<p>It is any information concerning (i) unlawful conduct pursuant to Leg. Dec. 231/2001, or (ii) practices which are not compliant with the Code of Ethics, the MOPR pursuant to Leg. Dec. 231/2001, and the Anti-Corruption Management System (ABMS) during the execution of work activities. The report could be:</p> <ul style="list-style-type: none"> - detailed: when it allows the identification of factual elements reasonably sufficient to start an investigation (e.g.: the offence committed, the reference period and possibly the value, the causes and purpose of the offence, the company/division involved, the people/units involved, the anomaly on the control system); - confidential: if the Whistleblower decides to identify himself/herself and the content of the report is not accessible to third parties, thus guaranteeing the confidentiality of the report made; - anonymous: if the Whistleblower does not identify himself/herself, by sending the report anonymously.
Internal report	<p>The written or oral communication of information about violations, submitted via an internal reporting channel</p>



External report	The written or oral communication of information about violations, submitted via an external reporting channel
Whistleblower	The person who submits the report. The role of the Whistleblower is to report the situation without further initiatives or corrective actions.
Facilitator	An individual who assists a Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.
Conflict of interest	Any situation in which the person in charge of investigating the report has personal and/or professional interests in conflict with the impartiality required to carry out the task, such as not to allow an objective evaluation of the report. Any situation of conflict of interest must be declared and avoided by assigning checks to different Functions or subjects.
Retaliation	Any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, complaint or public disclosure, and which causes or may cause the Whistleblower or the person who made the complaint, directly or indirectly, an unfair damage.

4 Operating modes

The Company protects and encourages employees, collaborators and third parties to report suspicious circumstances by providing protected and accessible channels through which to make reports, and guarantees confidentiality and protection also to the facilitators and family members of the Whistleblowers.

Any form of retaliation against the person making the report is prohibited. Those who retaliate or discriminate the Whistleblower will be subject to the disciplinary measures envisaged and permitted in relation to the type of contract adopted and the relevant legal or contractual regulations applicable, including reporting to the competent Judicial Authorities.

This procedure assumes that the Whistleblower acts in good faith. The Whistleblower who intentionally, or with gross negligence, makes reports that are found to be false will be subject to the disciplinary measures envisaged and permitted in relation to the type of contract adopted and the relevant legal or contractual regulations applicable, including reporting to the competent Judicial Authorities.

Please refer to Company Provision *PZPRSDSP012 "Sanction system"* for the methods of approach and intervention in the event of ascertained illicit behaviour or infringements of internal directives/procedures by employees, including those of the companies of the Pizzarotti Group and relating to the ANAC (National Anti-Corruption Authority) Guidelines regarding Whistleblowing.
(<http://edocs.pizzarotti.it/pizzarotti.ad/components/main/link.zul?code=0b02030a80a3d2fb>)

4.1 How to make a report

4.1.1 Internal channels

Reports can be sent through the following types of channels, all managed exclusively by the external



members of the Supervisory Body (SB):

- ◆ via email (whistleblowerpizzarotti@gmail.com);
- ◆ through P.O. box No. 194 - "Parma Centro" post office, Via Pisacane 1, 43121 Parma);
- ◆ Reports made via the **IntegrityLog** platform, which can be accessed using a link (pizzarotti.integrity.complylog.com) or QR code:



- ◆ verbal reports, by contacting the Supervisory Body (SB) via email or the IntegrityLog Platform asking for a telephone or in-person appointment.

4.1.2 *ANAC external channel*

Access to the external channel is allowed only under certain conditions expressly provided for by the legislator, for example if at the time of reporting:

1. the Whistleblower has already made an internal report and it has not been followed up by the designated person or office;
2. the Whistleblower has well-founded reasons to reasonably believe, on the basis of concrete circumstances and information that can actually be acquired and, therefore, not based on simple inferences, that if (s)he were to make an internal report there would not be an effective follow-up, or that it could lead to the risk of retaliation;
3. the Whistleblower has well-founded reasons to believe that the violation may constitute an imminent or obvious danger to the public interest. Reference is made, for example, to the case in which the violation clearly requires urgent intervention by a public authority to safeguard an interest belonging to the community such as health, safety or environmental protection.

4.1.3 *Public disclosure*

With public disclosure, information about violations becomes known to the public.

The public disclosure of violations must take place in compliance with the conditions set by the legislator, so that the person who carries it out can benefit from the protections recognised by the decree. Therefore, the protection will be recognised if certain conditions are met at the time of disclosure, such as for example:

1. if an internal report, to which the Company has not responded within the established deadlines (three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry date of the seven-day deadline from the submission of the report), was followed by an external report to ANAC which, in turn, did not provide feedback to the Whistleblower within a reasonable time (three months or, if there are justified and motivated reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, after seven days from receipt).



4.2 What can be reported

The Whistleblower is required to make reports in good faith and as detailed as possible, highlighting the topic of the report and possibly attaching any documents deemed relevant.

In particular, the topic of the report must be indicated based on the alleged violation or irregularity, with reference to the following non-exhaustive list of categories:

1. Acts of corruption and fraud;
2. Human rights violations, in terms of respect of diversity and inclusion, and rights of the local communities;
3. Violations regarding health and workplace safety;
4. Environmental violations (water, air, soil, waste, etc.);
5. Accounting violations relating to financial flows or money laundering;
6. Theft or improper use of company resources and assets;
7. Violation of privacy, confidentiality of data and information;
8. Conflict of interest;
9. Dismissal/temporary lay-off;
10. Other types of violation or violations not immediately classifiable.

The Whistleblower, if (s)he has used the specific IntegrityLog platform, can monitor the status of the report via a unique encrypted code (Token), also verifying the presence of any requests for further information from the Reporting Management Structure (SB).

4.3 Management of the reports

The Company's Supervisory Body (SB), following receipt of reports/information, gives the Whistleblower a specific acknowledgment of receipt of the report within seven days from the date it was received.

Anonymous reports are allowed.

The SB evaluates and decides whether or not to proceed with the investigation phase based on the factual elements provided in the reports themselves.

In the event that the SB deems the report to be irrelevant or not sufficiently detailed to initiate investigations, it will archive the report and notify the Whistleblower or request additions.

If the SB decides to proceed, it will be able to decide whether to carry out the investigations directly, and/or involve an external company using its own budget.

In the event that the reports concern cases of corruption, the SB informs and involves the AntiBribery Compliance Manager (ACM) in the management of the report and any investigations.

At the end of the reporting analysis process, the SB, also with the possible support of external consultants or other subjects, draws up an investigation report and transmits it to the Board of Directors, using forms and



methods that safeguard the identity of the Whistleblower in the case in which (s)he has identified himself/herself.

The sanctions for confirmed violations will be evaluated by the Company Disciplinary Committee and adopted by the competent bodies. For further details, please refer to the Company Provision PZPRSDSP012 "Sanction system" (<http://edocs.pizzarotti.it/pizzarotti.ad/components/main/link.zul?code=0b02030a80a3d2fb>) and to the ANAC Whistleblowing Guidelines.

For aspects relating to the management of reports and any sanctioning system regarding active and passive corruption, please refer to the MSA 002 manual "Corruption Prevention Management System Manual". (<http://edocs.pizzarotti.it/pizzarotti.ad/components/main/link.zul?code=0b02030a81b10051>)

The SB files all the documents related to the report and the related investigation.

In the event that at the end of the investigations no elements have emerged that would confirm the validity of what was reported, the SB proceeds with archiving the case, informing the Board of Directors in its periodic report.

However, the above-mentioned report lists all archived cases and also any suggestions for improvement relating to the management of company processes or sensitive activities pursuant to Leg. Dec. 231/01 which may have emerged from the report checks.

Without prejudice to the above, within three months from the date of the above-mentioned acknowledgment of receipt, the SB must provide feedback to the Whistleblower regarding the outcome of the report. Where the complexity of the case and the collection of information require more time, the SB will provide feedback to the Whistleblower at the end of three months, reporting:

1. the current state of the investigations;
2. the reasons for continuing the investigation beyond three months;
3. a date of possible resolution of the ongoing investigation.

4.4 Protection of confidentiality

The company guarantees the confidentiality of the identity of the Whistleblower.

The person who makes, with intent or gross negligence, reports that are found to be false may be subject to disciplinary measures, in line with the relevant National Collective Bargaining Agreement, as well as further appropriate actions provided for by law.

Maximum confidentiality is guaranteed on the subjects and facts reported, using, for this purpose, criteria and methods of communication suitable to protect the identity and reputation of the people mentioned in the reports, avoiding in any case the communication of the data acquired to third parties outside the reporting management process.

The management of reports and the related processing of data for privacy purposes is carried out in compliance with the provisions of Italian law and European Regulation 679/2016. This principle is also valid in the case of reports relating to situations that occurred in countries other than Italy or if the Whistleblower is not residing in Italy.



Documents, photos, videos, audio recordings sent by the Whistleblower which may represent a violation of privacy, confidentiality or other personal rights, or which have defamatory and libellous content, may be the subject to disciplinary measures or reporting to the competent authorities.

4.5 Prohibition of retaliation

Whistleblowers cannot suffer any retaliation following the report. The prohibition of retaliation is also extended to subjects connected to the Whistleblower such as Facilitators, family members of the Whistleblower and legal entities connected to the Whistleblower.

The following conduct can be defined as retaliation:

- ◆ dismissal, suspension or equivalent measures;
- ◆ demotion or failure to obtain a promotion;
- ◆ the change of functions or place of work, the reduction of salary, the change of working hours;
- ◆ suspension of training or any other restriction to its access;
- ◆ negative personal notes or negative references;
- ◆ the adoption of disciplinary measures or other sanctions, including pecuniary ones;
- ◆ coercion, intimidation, harassment or ostracism;
- ◆ discrimination or otherwise unfavourable treatment;
- ◆ the failure to convert a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion;
- ◆ failure to renew or early termination of a fixed-term employment contract;
- ◆ damage, including to the person's reputation, in particular on social media, or economic or financial detriment, including loss of economic opportunities and loss of income;
- ◆ improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the same sector or industry in the future;
- ◆ the early termination or cancellation of the contract for the supply of goods or services;
- ◆ the cancellation of a licence or permit.

(ref. MOPR pursuant to Leg. Dec. 231 § 14. "Whistleblowing System" – PZODVGUI 001 General Part <http://edocs.pizzarotti.it/pizzarotti.ad/components/main/link.zul?code=0b02030a819bea93>)

5 Types of violations

Below are some types of alleged violations or irregularities:

- ◆ **Discrimination/racism:** it consists of unequal treatment towards an individual or a group of individuals due to their belonging to a particular category (the colour of their skin or their racial or ethnic origin). Some examples of discrimination can be racism, sexism, homophobia. People may discriminate by refusing to do business, socialise, or share resources with people from a certain group;
- ◆ **Human rights:** Human rights are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right to life



and freedom, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many other rights;

- ◆ **Intimidation, threats, aggression:** repeated hostile behaviour, directed against an individual, with physically or psychologically persecutory intent, prolonged and systematic, likely to create an environment that is not respectful, humiliating or harmful to the person's psychophysical integrity or dignity;
- ◆ **Sexual harassment:** sexual harassment is a type of harassment that involves the use of explicit or implicit sexual connotations, including the unwelcome or inappropriate promise of rewards in exchange for sexual favours. Sexual harassment includes a range of actions ranging from verbal transgressions to violence or sexual assault;
- ◆ **Integrity of the person:** attitudes or situations, not included in the other categories, which can harm the human being physically or morally. Also included are situations or attitudes that involve the violation of fundamental human rights or acquired rights, e.g. right to enjoy fair and favourable working conditions, freedom of association, freedom to strike, etc.;
- ◆ **Child labour:** forms of work carried out by minors below the minimum age established by law;
- ◆ **Health and safety:** violation of health and safety legislation and/or failure to adopt suitable systems and/or systems required by law;
- ◆ **Mobbing:** Systematic persecution in the workplace by colleagues or superiors against an individual, mostly consisting of small daily acts of social marginalisation, psychological violence or professional sabotage;
- ◆ **Non-objective evaluation of suppliers:** use of unjustified discriminatory systems in the evaluation of suppliers;
- ◆ **Contractual fraud:** method of conducting business aimed at deceiving the Customer or the Works Management in order to obtain benefits from incorrect or incomplete execution of the procurement contract;
- ◆ **Money laundering:** set of operations aimed at giving a legitimate appearance to a capital whose origin is actually illicit, thus making its identification and subsequent possible recovery more difficult;
- ◆ **Corruption:** conduct of one or more subjects who, in exchange for money or other benefits and/or advantages, acts against their duties and obligations. Corruption can concern the activities of Public Officials or Public Service providers or relate to relationships between private entities. The corruption activity can be active or passive (offering of benefits or acceptance of benefits), direct or indirect (carried out by company employees or through intermediaries);
- ◆ **Influence peddling:** Influence peddling is a form of corruption. Influence peddling, also called traffic of influence, refers to the situation in which a person abuses his/her influence on the decision-making process in favour of a third party (person, institution or government) in exchange for his/her loyalty, money or any other undue advantage, either material or immaterial;
- ◆ **Conflicts of interest:** conflicts of interest occur when an entity or individual becomes untrustworthy due to a conflict between personal (or party) interests and professional duties or responsibilities;
- ◆ **Correctness of the information provided:** behaviour aimed at providing false or incomplete information in order to gain an advantage and/or harm the interests of others;



- ◆ **Environmental protection:** activities or behaviours that cause damage to the environment in general, i.e. the natural conditions (air, water, soil and territory in all its components) and/or all the animal and plant species that live in it;
- ◆ **Respect for local communities:** activities or behaviours attributable to the Company that damage the living conditions and rights of the communities that live and operate near the works being carried out;
- ◆ **Gifts, sponsorships and donations:** activities that violate company procedures regarding gifts, sponsorships and donations. The difference between a gift/freebie and a bribe should be highlighted: a bribe aims to influence a person's opinions or behaviour, while a gift/freebie is given without the ulterior motive of negatively influencing a person;
- ◆ **Data confidentiality:** actions, activities or behaviours that breach applicable legislation or company procedures regarding the confidentiality of information. A data breach is a confirmed incident in which privileged, confidential or otherwise protected information is subject to unauthorised access and/or disclosure;
- ◆ **Irregularities in financial flows:** activity or action that violates internal procedures for the management of cash flows, bank accounts, and other transactions involving company economic resources and/or the applicable legislation on the matter;
- ◆ **Accounting irregularities:** activity or action that violates internal procedures for the management of administration, accounting and financial statements and/or the applicable legislation on the matter;
- ◆ **Fraud:** financial fraud occurs when a person deprives an individual or company of their money, capital, or otherwise harms their financial health through deceptive, misleading, or other illegal practices;
- ◆ **Protection of company assets:** theft, damage or destruction of company assets;
- ◆ **Use of IT resources and company assets:** unauthorised, improper or unlawful use of company tools (e.g. computers, mobile phones, cars, etc.).

6 Compliance with Model 231 and information flows

Below are the binding elements and mandatory information flows to the SB defined by the Crime Prevention Model (MOPR) and applicable to the process of managing Whistleblowing reports.

6.1 Prevention measures

Obligation 231		Obligation observance methods
X10	The Supervisory Body must be promptly informed	Obligation fulfilled through the formalisation and



	by anyone who becomes aware of omissions, inaccuracies, falsifications, or other violations relating to the Company's provisions and directly or indirectly attributable to the predicate offences pursuant to Legislative Decree 231/01	compliance with this procedure and the implementation of company communication channels. An appropriate information and training campaign aimed at the entire company population and external stakeholders must be implemented.
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6.2 Information flows to the SB

	Obligation 231	Obligation observance methods
X10	The Supervisory Body must be promptly informed by anyone who becomes aware of omissions, inaccuracies, falsifications, or other violations relating to the Company's provisions and directly or indirectly attributable to the predicate offences pursuant to Legislative Decree 231/01	Obligation fulfilled through the formalisation and compliance with this procedure and the implementation of company communication channels.