

# Whistleblowing Procedure

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## 1 Preamble

Through the "Whistleblowing Policy", hereinafter the "Policy", Marsilli has decided to provide a framework for managing the process of reporting facts that violate laws, Codes, Policies and Company Procedures, in order to promote the principles of legality and fairness on which the Company bases its values. The aforementioned Policy established that each company in the Group, in order to ensure the implementation of these objectives, should disclose a specific procedure that fulfils these purposes. **This Procedure is therefore the tool that Marsilli S.p.A.** dedicates to this purpose, while guaranteeing the protection of the reporting person in compliance with the provisions of the applicable law.

## 2 Aim of the procedure

This Procedure is aimed at defining the reporting process and subsequent verification of reported facts, the stages of which are listed below:

- submission of the report by the whistleblower through a dedicated confidential channel;
- receipt of the report and its preliminary assessment of appropriateness;
- verification of facts through appropriate investigation.
- notification of the results of investigations and implementation of remedial measures and actions.

Confidentiality of the persons involved must be guaranteed at all stages.

## 3 Regulatory framework.

This Procedure is based on and implements principles established and in the following documents already adopted:

- Marsilli Code of Ethics.
- Whistle-blowing policy.
- Model 231.
- Legislative Decree 10 March 2023 No. 24

## 4 Recipients and field of application

The recipients are:

- the Supervisory Body;
- The reporting person (hereinafter the "Whistleblower").

The whistleblower may belong to one of the following categories:

- Employees and self-employed persons, as well as collaborators, freelancers and consultants carrying out their work, including during the probationary period;
- Shareholders and members of the administrative, management or supervisory board, including non-executive directors and those who exercise these functions on a de facto basis;
- Trainees, including unpaid trainees, and volunteers;
- Employees or collaborators of contractors, subcontractors and suppliers;
- Former employees or applicants for employment who have obtained information about violations during the recruitment process or at other stages of pre-contract negotiations, and who may suffer retaliation.

## 5 Whistleblowing procedure

This Procedure consists of the following stages:

- Submission of the report.
- Receipt and preliminary assessment of the report.
- Verification of the report through appropriate investigation.
- Notification of the results of investigations, implementation of remedial measures and actions.

### 5.1 SUBMISSION OF THE REPORT BY THE REPORTING PERSON.

In order to guarantee the confidential reporting of unlawful actions or facts, Marsilli provides the Whistleblower with a series of communication channels that the Whistleblower may freely use to send the information concerning violations as better described below. The available reporting channels and their use are listed below in a separate section.

Marsilli specifies that it has identified the Supervisory Body appointed pursuant to Legislative Decree No. 231/01 as the subject that handles the reports.

#### 5.1.1 Prerequisite for reporting

The prerequisites for submitting a report are:

- Violations of applicable laws and regulations.
- Violation of Model 231.
- Violations of internal Policies, Codes and Procedures.

The scope of application of this Procedure does not include disputes, claims or demands of a personal nature, which relate exclusively to one's individual employment relationships, or which concern one's employment relationships with hierarchically superior persons.

#### 5.1.2 Internal reporting channel and how to use it.

The whistleblower may send the report to the Supervisory Body in written or oral form, in the following ways:

- **In writing, via software platform (preferred channel)**: the Whistleblower must follow the 'Instructions for the Whistleblower' available at: <https://marsilli.com/it/sostenibilita/>. The link to access the platform directly is: <https://whistleblowing.marsilli.it>. The Supervisory Body, via the software platform, will provide the Whistleblower with an acknowledgement of receipt of the email within seven days.

- **Orally, by recording the report via the above-mentioned software platform**, subject to the consent of the Whistleblower. The Supervisory Body, via the software platform, will provide the Whistleblower with an acknowledgement of receipt of the email within seven days.

**Orally, through face-to-face reporting:** the Whistleblower can request a face-to-face meeting either by e-mail at [organismo.vigilanza@marsilli.it](mailto:organismo.vigilanza@marsilli.it) or via the above-mentioned software platform. On receipt of the request, the Supervisory Body will fix an appointment with the Whistleblower within a reasonable time.

Within three months from the date of the acknowledgement of receipt, feedback will be provided to the Whistleblower, informing him/her of the follow-up given or envisaged. In any case, once the investigation is finished, the Whistleblower will be notified of the outcome of the reporting procedure, which will lead to the closure of the report in the Platform for proper record-keeping purposes.

For any queries or clarifications on the reporting channels and their use, the Whistleblower may send an email to [organismo.vigilanza@marsilli.it](mailto:organismo.vigilanza@marsilli.it). The Supervisory Body will provide feedback to the Whistleblower within a reasonable time after receipt.

### **5.1.3 Description of the reports.**

The Report must be complete and exhaustive in order to allow verification of its validity.

In the report, the whistleblower should provide details of the facts according to the following indications:

- describe the facts in detail;
- specify where the violation occurred (if known and relevant);
- specify the dates when the violation occurred or was detected (if known and relevant);
- specify the people involved in the violation (if known);
- attach any relevant document or picture (if available).

Information on reportable violations does not include news that is clearly unfounded, information that is already in the public domain, as well as information obtained only through indiscretions that are hardly reliable (so-called rumors).

Furthermore, reports based on unfounded suspicions or rumors concerning personal facts that do not constitute an offence are excluded from the scope of this Procedure. This is because of the need to take into account the interest of third parties subject to the information provided in the report, and to avoid the Company carrying out internal inspections that risk being unhelpful and in any case time-consuming.

## **5.2 RECEIPT AND PRELIMINARY ASSESSMENT OF THE REPORT BY THE SUPERVISORY BODY**

The report shall be preliminarily subject to the following evaluations by the Supervisory Body:

- if the report has detailed and verifiable content and refers to relevant facts or conduct, the investigation phase of the report itself will be initiated;
- if the report does not fulfill the above point, it will not be acted upon and will be closed as manifestly unfounded and evidence deficient.

Reports found to have been made for purely defamatory purposes will be reported to the relevant authorities.

### **5.3 VERIFICATION OF THE REPORT THROUGH APPROPRIATE INVESTIGATION BY THE SUPERVISORY BODY**

If the report has detailed and verifiable contents and refers to relevant facts or conduct, the Supervisory Body shall carry out the necessary investigations to establish whether the reported facts and conduct are justified, if necessary by contacting the reporting person and / or the persons involved in the report.

Communication between the Supervisory Body and the Whistleblower may take place through the dedicated IT platform.

### **5.4 COMMUNICATION OF INVESTIGATION RESULTS BY THE SUPERVISORY BODY.**

At the end of the investigation phase, the Supervisory Body, in compliance with the powers attributed to it, shall inform the CEO so that he can implement the appropriate measures and remedial measures he deems most suitable to avert the recurrence of the facts, including the possible reporting to the authorities.

## **6 Guarantees and safeguards**

The identity of the whistleblower and any other information which might reveal, directly or indirectly, his or her identity, shall be covered by the utmost confidentiality.

At all stages of the Procedure, the identity of persons directly or indirectly involved in the report must also be protected.

The identity of the reporting person and any other information that might reveal, directly or indirectly, their identity may not be disclosed, without their express consent, to persons other than those responsible for receiving or processing the reports, who are expressly authorized to process such data in accordance with Articles 29 and 32(4) of Regulation (EU) 2016/679 and national data protection legislation. In any case, even though the current legislation allows for the possibility of disclosing the identity of the Whistleblower, before disclosing such information, it is necessary to obtain their express consent and to communicate to them in writing the reasons for the need to disclose their identity.

The whistleblower may not be subject to retaliation because of reporting wrongful acts or alleged ones by him / her. Pursuant to the above-mentioned Legislative Decree 24/2003, retaliation is defined as '*any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the complaint to the judicial or accounting authorities, or public disclosure, which causes or may cause the whistleblower or the person making the complaint, directly or indirectly, unjust damage*'. Should the Whistleblower believe that they have been retaliated against, they may report the facts to ANAC via the reporting system available at the following address: <https://www.anticorruzione.it/-/whistleblowin>.

Protection against possible retaliation is also provided to:

- facilitators;
- persons who are related to the whistleblower who might suffer retaliation in a work context, such as work colleagues who have a habitual or recurring relationship with the person;

- persons in the same work environment who are related to the whistleblower by a stable emotional or family relationship up to the fourth degree;
- entities owned by the whistleblower or for which the latter worked, as well as entities operating in the same work environment.

## 7 Personal data protection

The processing of personal data in the context of reports and communications with the Supervisory Body will be carried out in compliance with the Personal Data Privacy Policy and applicable data protection legislation.

Personal data that is not useful for processing the specific report shall not be collected and, if accidentally collected, shall be deleted immediately.

Marsilli will provide the Whistleblower with due information on the processing of personal data.

## 8 External reporting channel.

Under specific conditions, the Whistleblower may file a report through an external channel.

The reporting person is responsible for determining whether one of the conditions laid down in the legislation is met before making an external report.

External reports are made by the Whistleblower directly to the Italian Anti-Corruption Authority (ANAC) the channels set up for this purpose, namely:

- IT platform, which can be accessed via the ANAC services portal at the following url: <https://servizi.anticorruzione.it/segnalazioni/#/>
- Oral reports
- Face-to-face meetings set within a reasonable time

On ANAC's official website, by clicking on the link to the dedicated page, it is possible to access the service dedicated to '*whistleblowing*' (<https://www.anticorruzione.it/-/whistleblowing>), which contains clear and easily accessible indications on the channel, the competent persons entrusted with the handling of reports, and the procedures.

## 9 Sanctions

Failure to comply with this Procedure and the protective measures laid down herein entails the possibility for Marsilli to apply its own internal disciplinary system, in accordance with the provisions of the applicable national labor laws and collective employment agreements of reference.

The Company reserves the right to take any action, including legal action, in full compliance with current and applicable legal provisions. In particular, this Procedure is without prejudice to the criminal, civil and disciplinary liability of the Whistleblower in the event of slanderous or defamatory reporting, in cases of intent or gross negligence.

In addition to internal sanctions, in the cases expressly provided for by the legislation, ANAC may also apply to natural or legal persons any administrative pecuniary sanctions, as provided for by the applicable legislation and in accordance with its own Regulations.