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	ITEMA GROUP POLICY	

# PC – 04

## Whistleblowing Policy


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# 1 Introduction

## 1.1 Purpose and scope of application

This procedure (hereinafter also the “*Procedure*”) aims to regulate the process of receiving, analysing and processing reports regarding conduct that entail potential breaches:

- European Union law;
- of the law of each Member State in which Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl operate,
- pursuant to Legislative Decree 231/01;
- of the Organisational Model adopted by the Parent Company Itema S.p.A. and the subsidiary Lamiflex S.p.A. pursuant to Legislative Decree n. 231/2001 (hereinafter the “*Model 231*”);
- of the Code of Ethics adopted by Itema Group.

Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, consider relevant, for the purposes of reporting, by way of example:

- Facts that may entail crimes, offences, irregularities;
- Behaviours to the detriment of the public interest and private parties;
- Actions likely to cause financial or image damage to the organisation;
- Actions likely to cause damage to the health or safety of employees, users and citizens or damage the environment.

For a precise detail of the areas relevant to the Reports, please refer to the platform adopted.

The scope of application of this Procedure does not include:


- reports on personal situations concerning claims or complaints relating to relations with hierarchical superiors or colleagues, as well as relating to the performance of their work;
- reports based on mere suspicions or items relating to personal facts that are not unlawful: this is because it is necessary to also take into account the interest of the third parties covered by the information contained in the report, and to prevent the Company from carrying out internal inspection activities that are likely to be of little use and in any case costly.

This Procedure is without prejudice to the criminal, civil and disciplinary liability of the Whistleblower in the event of slanderous, defamatory reporting or in cases of wilful misconduct and gross negligence. /

The Procedure applies to the Italian Itema Group member companies.

## 2 Regulatory references

- Legislative Decree 10 March 2023, no. 24 implementing EU Directive 2019/1937, concerning the protection of persons who report breaches to the EU law;
- Directive no. 1937/2019 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law;

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- EU Regulation no. 679/2016 on privacy and subsequent provisions (GDPR) and national privacy regulations;
- Legislative Decree n.231/2001 “*Regulation of administrative liability of legal persons, companies and associations also without legal liability, in accordance with article 11 of Law n. 300 dated 29 September 2000*”.
- Law n. 179 dated 30 November 2017, containing “*Regulations on the protection of whistleblowers on crimes or misdemeanours encountered in the context of a public or private employment relationship*”;
- National collective labour agreements in force, applicable to the staff members of the companies present on the platform and any equivalent local legislation.

### 3 Definitions

**Recipient of the report:** is the individual or group of individuals in charge of receiving, sorting, ascertaining the reports, as well as communicating with the Whistleblower. The Recipients of the report are indicated in art. 5 of this Procedure, for the companies for which the platform has been activated.

**Model 231:** Organisation, management and control model adopted pursuant to the Italian Legislative Decree n° 231/2001 by the Parent Company Itema S.p.A. and the subsidiary Lamiflex S.p.A. For the purposes of this procedure, any reference to Model 231 shall be considered relevant for Itema S.p.A. and Lamiflex S.p.A.

**Platform:** is the computer system that represents the method chosen by Itema S.p.A. and Lamiflex S.p.A., Itemalab srl, Schoch & CO srl, for the reception and management of Reports. The Platform is provided in SaaS mode and is based on servers owned by the provider.


**Reporting Manager:** is the person responsible for the operation of the investigation and for maintaining communications with the Whistleblower.

**Whistleblower:** is the employee or other person pursuant to art. 2 of this Procedure who reports a potential breach of the laws applicable in the Country where the company to which the report is made operates or Models 231 respectively of Itema S.p.A or Lamiflex S.p.A., as well as the Code of Ethics adopted by all Group member companies.

**Report:** is a confidential communication by the Whistleblower, made in the manner described in this Procedure, containing detailed information on a potential BREACH of European laws, the laws applicable in the Country where the company to which the report is made operates, in the areas defined by European Directive 2019/1937 as transposed with Legislative Decree 24/2023 and/or the Itema Group Code of Ethics and/or Models 231 of Itema S.p.A. and Lamiflex S.p.A.

### 4 Principles

To ensure the effectiveness of the report management system process and compliance with applicable legislation, the Procedure operates according to the following principles:

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- **Transparency and impartiality:** reports are handled in a transparent and impartial manner through a defined and declared procedural process, with certain deadlines for the initiation and conclusion of the investigation. This entails a burden of **feedback for the whistleblower**, who has the right to verify the progress of the investigation of the report and know the final outcome thereof;
- **Confidentiality:** the personal data of the whistleblower and the reported person are processed in accordance with principles of absolute confidentiality also in order not to prejudice the procedural process and not to expose the whistleblower to risks of retaliation. This entails the **protection of the:**
  - **confidentiality of the identity of the Whistleblower** who makes the report, during all internal investigations and verifications as well as after their closure;
  - **confidentiality of the content** of the report **as well as the identity of any persons reported;**
- **Protection of the Whistleblower from discrimination:** Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, are committed to ensuring that those who have made significant reports, in the reasonable belief based on factual elements, are not subject to any type of retaliation. If ascertained, any discriminatory or retaliatory actions taken by a director or employee of Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, are subject to disciplinary sanctions in accordance with the regulations and laws in force.
- **Protection of the Recipients of the Procedure from direct and indirect pressure and discrimination:** Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, are committed to ensuring that the Recipients of the Procedure and the Reporting Manager (as better identified in articles 5 and 6) can manage the Reports (accept or reject, carry out the verifications, conclude the investigation, impose the sanctions) with due confidentiality and without influence or pressure from directors, colleagues or other third parties employees of Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, are also committed to ensuring that these subjects are not subject to any kind of discrimination or retaliation due to any decision taken or task carried out pursuant to this Procedure.

## 5 The Whistleblowers

The following individuals may make a Report pursuant to this Procedure<sup>1</sup>:

- Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl workers, including self-employed workers;
- Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl shareholders and members of

<sup>1</sup> The individuals listed below are those provided for under article 4 of Directive 2019/1937 of the European Parliament and European Council underlying this Procedure and complies with the provisions laid down in article 1.2.

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the Board of Directors, including non-executive directors;

- Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl Trainees, including unpaid trainees, and volunteers;
- Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl contractor employees, subcontractors and suppliers;
- Former employees of Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl;
- Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl job applicants;
- Itema S.p.A. and Lamiflex S.p.A. recipients of the Model 231 (par. 4 of the General Part).
- The recipients of the Code of Ethics adopted by all Itema group member companies.

## 6 Reporting methods and characteristics of the report


### 6.1 The platform adopted by the Italian Itema Group member companies as an internal channel for the management of Whistleblowing reports

Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, chose to adopt the SaaS platform for receiving and managing reports which can ensure, with IT methods, the confidentiality of the identity of the whistleblower and the content of the report.

The Platform provides the option for the Recipients of the reports to dialogue with the Whistleblower following receipt of the Report and during internal investigations. Any communication with the Whistleblower shall occur within the Platform in order to store the data relating to each Report, without prejudice to the content of paragraph 6.2 below. To this end, each Recipient is provided with a unique credential to access the Platform, and is NOT compelled to disclose it to third parties.

The Report must be detailed, possibly based on precise and consistent factual elements, and be as complete and exhaustive as possible. The Whistleblower is therefore required to provide all the available and useful elements to allow the designated individuals to proceed with the due and appropriate verifications and investigations to verify the substantiation of the facts subject of the Report, such as:

- their identification details and their identification data;
- a clear and complete description of the facts that are the subject of the report;
- the circumstances of the time and place where the facts subject of the report were committed;
- the general information or other elements that allow identifying the person (s) who has/have committed the reported events (e.g. position, place of service where he/she carries out the activity);
- any documents corroborating the report;
- the indication of any other subjects who may report on the events subject to reporting;
- any other information that may provide useful feedback on the existence of the reported events.

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In order for a Report to be substantiated, these requirements do not necessarily have to be met at the same time, in view of the fact that the Whistleblower may not have all the information required at the time of sending the report. However, they should be in a position to be reconstructed in the investigation stage.

Within the Platform, the Whistleblower will be guided at each stage of the report and will be required, in order to better detail the same, to fill out several compulsory fields complying with the due requirements. Free-writing fields will also be provided, in order to allow the whistleblower the broadest freedom of expression. Therefore, it is essential that the elements indicated be known directly by the Whistleblower and not reported or stated by other individuals.


The personal reasons or psychological status of the Whistleblower are not relevant to the purpose of taking charge of the Report.

## 6.2 The public channel introduced by the ANAC (Italian National Anti-Corruption Authority) for the management of whistleblowing reports

Legislative Decree 24 of 2023 assigns the ANAC the task of establishing a reporting channel accessible also to subjects belonging to the private sector, which is suitable to ensure, similarly to what is provided for the internal channel, the confidentiality of the identity of the whistleblower and those involved in the report, the content of the report and the related documentation.

Whistleblowers may use the channel established by the A.N.A.C. (so-called "public channel") only under the following conditions:

- the internal report was not followed up. This event occurs when the person designate to manage the channel has not taken any action within the deadlines provided for by the Decree regarding the admissibility of the report, the verification of the existence of the reported events or the communication of the outcome of the investigation carried out. This implies that the whistleblower is not entitled to the success of the report by right, but only has a right to be informed about the activity carried out;
- there are reasonable grounds to believe that the internal report would not be effectively followed up, for example, due to the risk that the evidence of illegal conduct may be concealed or destroyed or there is a fear of an agreement between the person receiving the report and the person involved in the report, or even in the event that the manager of the report is in conflict of interest. External reporting is also allowed when there are well-founded reasons to believe that the report could determine the risk of retaliation, such as when similar situations and events have already occurred in the institution. In any case, the well-founded reasons that justify the use of external reporting for fear of retaliation or inadequate treatment of the report must be based on concrete events that must be attached to the report and on information that can actually be acquired;
- the whistleblower has reasonable grounds to believe that the breach may represent an imminent or obvious danger to the public interest. Reference is made, for example, to the case in which the breach clearly requires urgent action by a public authority to safeguard an

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interest that belongs to the community such as, for example, health, safety or environmental protection.

As regards the procedures adopted by the A.N.A.C for the management of these reports, please refer to the dedicated section on the Authority's website (<https://www.anticorruzione.it/-/whistleblowing>).

## 7 Anonymous reports

In line with the provisions laid down in the Italian Legislative Decree N° 24 of 2023, which excludes anonymous reports from the application of the protections provided for whistleblowing reports, the Platform does not allow anonymous reports to be sent.

## 8 Steps of the Procedure

The flow for receiving reports includes a system divided into two stages:


- **PRE-ASSESSMENT STAGE**, in which a preliminary analysis of the Report is carried out in order to verify the compliance of the Report with the applicable rules and this Procedure. The PRE-ASSESSMENT STAGE begins with the confirmation to the Whistleblower of the receipt of the report and ends **within 7 (seven) calendar days of receipt of the Report by notifying the Whistleblower of the outcome of the pre-analysis (acceptance / rejection of the Report)**.
- **INVESTIGATION STAGE**, in which internal investigations are carried out in all the forms permitted by law, including any meetings with the Whistleblower, the request for further documents or clarifications, any involvement of third parties with the prior consent of the Whistleblower. **The INVESTIGATION STAGE must be completed within 3 (three) months of the date of the notice of receipt of the Report. This period could be extended to 6 (six) months**, if this is justified by any specific events and in particular by the nature and complexity of the subject of the report, which may require lengthy investigations.

## 9 Recipients of Reports

The Recipients of the Reports for Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl are indicated below, as better described in table 1 (below).

The PRE-ASSESSMENT STAGE is carried out in a privileged manner by the pre-assessment officer, who, in case of acceptance, is required to inform the Direct Recipients of the Report, for the initiation of the INVESTIGATION STAGE.



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**Only in the event that the Report involves the person in charge of the Pre-assessment or other Direct Recipient, the Whistleblower may direct the Report directly to the Alternative Channel.**

It is understood that the Pre-assessment officer and/or the Direct Recipient, at their discretion, may involve the Alternative Recipient, in the absence of conflicts, in the specific case where this is necessary for conducting the internal investigation. In order to do so, in order to share the content of the report with the Alternative Recipient, the Pre-assessment officer and/or the Direct Recipient must inform the Whistleblower and obtain their prior consent.

(table 1)

PRE-ASSESSMENT	INVESTIGATION STAGE
STAGE AND INVESTIGATION STAGE	
(PRE-ASSESSMENT OFFICER and DIRECT RECIPIENTS)	(ALTERNATIVE CHANNEL)
<ul style="list-style-type: none"> <li>• Clemente Federico, Group HR Director</li> <li>• Claudia Maisto, Group Internal Audit&amp;Compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Roberto Rossoni, Group CFO &amp; Legal Director</li> </ul>

## 10 Whistleblowing Management

### 10.1 Pre-assessment (7 days)


For each Report, the Pre-assessment officer shall first verify the validity of the report received. If it is immediately found to be clearly groundless, it shall be immediately archived, notifying the Whistleblower, within 7 (seven) days of receipt of the Report.

Should the Whistleblower have opted to send the report directly to the Alternative Channel, it will be the responsibility of the latter to conduct the preliminary assessment of the report and notify the Whistleblower of the outcome of the assessment.

### 10.2 Investigation (3 or 6 months)

Should the Report is well-founded and relevant, the Pre-assessment officer proceeds with the Investigation, by sharing the Report with the Direct Recipient or by handling it within the Alternative Channel.

The investigation is the set of activities aimed at verifying the content of the reports received and acquiring useful elements for the next assessment stage, guaranteeing maximum confidentiality on the identity of the whistleblower and on the subject of the report. Its main purpose is to verify the veracity of the information under investigation, providing a precise description of the events

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ascertained, through audit procedures and objective investigative techniques and specific analyses, deploying the competent structures, possibly also through audit activities, as well as engaging the company functions concerned by the Report. All parties involved in the investigation have the duty to cooperate with the party in charge of conducting the investigations. If need be, the Recipient designated to conduct internal investigations may engage external experts.

The person designated to conduct internal investigations can and must keep the Whistleblower updated, and where necessary can ask the Whistleblower for clarifications or send further documents. Communications with the Whistleblower must take place within the Platform.

For each investigation, the Reporting Officer must record in the Platform, in the appropriate fields for the investigation stage:

- the ascertained facts;
- the collected evidence;
- the causes and shortcomings that created grounds for the reported situation to occur.

In the event that the report is well-founded and the events reported in it are ascertained, the Recipient requests the company managers to take the due and most appropriate mitigating and/or corrective actions in addition to those aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of the applicable legislation, the relevant collective labour agreements, and the applicable procedures to protect the interests of the Company (e.g. judicial actions, suspension/cancellation of suppliers from the Supplier Register).


The person designated to conduct internal investigations may defer the exercise of the rights of the subjects reported in order not to jeopardize the success of the procedure. The deferral - in accordance with the applicable privacy rules - will be decided from time to time but any restriction, irrespective of the plaintiff within the previous Procedure, must be corroborated and documented within the platform.

The investigation stage must be closed within 3 months of the initiation, or within 6 months if this is required by the nature of the investigation. The person in charge of carrying out internal investigations shall justify this extension in writing, within the Platform, and notify the Whistleblower.

The Whistleblower is notified of the closure and, within the limits of appropriate disclosure and in compliance with the privacy of the individuals involved in the investigation (with specific reference to the imposition of disciplinary measures), the outcome of the investigation stage.

## 11 Storage

In accordance with current regulations on privacy, anything that does not relate to the investigative activity shall not be kept; instead, all data concerning the conduct of the procedure must be kept at least until the outcome of the activity in question.

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The Recipients of the Procedure ensure the retention periods of the data according to criteria of proportionality and necessity, in any case provided for and governed by Law. In order to ensure the traceability, confidentiality, retention and traceability of the data throughout the process, the documents are stored and archived:

- in digital format, within the Platform, for the time established by Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, and indicated to the provider of the Platform.

## 11.1 Processing of personal data during the investigation

Pursuant to current law and company procedures regarding privacy, the processing of personal data of the persons involved and/or mentioned in the reports is protected according to the principles listed below, in compliance with the provisions of EU Regulation 679/2016.

**Right to information:** those who are directly involved in ascertaining a report must be duly informed about how their data will be processed. The information is disclosed only to the people involved in the Procedure within the Platform. However, in an initial stage ("*investigation*") the right to information of the reported person - among all, that of knowing the identity of the whistleblower - may be deferred in order not to jeopardize the success of the Procedure. The deferral will be decided from time to time, but any restrictions on the rights of the data subject must be documented.


**Data Minimization:** the principle of data minimization applies. They will not be processed to a greater extent than necessary for the internal investigation. Therefore, the relevant information will be collected immediately after the first selection among those deemed necessary for the continuation of the activities regulated herein to allow the application of the limits provided for by art. 2-undecies of the Privacy Code. The balance of the interests involved for any access requests, with those relating to confidentiality and the successful outcome of the procedure, will be subject to prudential assessment. Access to the data will therefore be granted exclusively to internal and external recipients, as correctly identified, and the transfer of information will be limited according to criteria of necessity.

**Legitimate interest of the Data Controller:** within the framework of this Procedure, the due and concrete balancing of the Company's legitimate interests and the fundamental rights of the data subject (the data subject) is always taken into account.

## 12 Whistleblower protection

The entire process of receiving and handling Reports must guarantee the confidentiality of the identity of the whistleblower from the receipt of the report and at every subsequent stage.

To this end, in accordance with current legislation, besides providing for the option of sending anonymous Reports, Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl also established several mechanisms aimed at protecting the non-anonymous whistleblower, providing for the following.

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## 13 Protection of whistleblower confidentiality

The use of the Platform guarantees the full confidentiality of the whistleblower, as only the Pre-assessment officer and the Recipients can access the report.

In the context of any disciplinary procedure initiated against the reported person:

- if the facts charged were based on separate and additional investigations with respect to the report, even if as a result of the same, the identity of the reporting party cannot be disclosed;
- if the facts charged were based in whole or in part on the report, the identity of the whistleblower may be disclosed to the person (s) involved in the report, where two requirements are met at the same time: (i) the consent of the whistleblower; (ii) the proven need for the reported party to know the name of the reporting party in order to fully exercise the right of defence.

The identity of the Whistleblower may also be disclosed:

- With his/her consent, during the investigation;
- If required by national legislation;
- In the presence of any investigation or proceedings initiated by the Judicial Authority.

## 14 Prohibition of discrimination against the Whistleblower


The Whistleblower may not be sanctioned, dismissed or subjected to any direct or indirect discriminatory measure affecting work conditions for reasons directly or indirectly related to the whistleblowing.

Discriminatory measures are unjustified disciplinary actions, harassment in the workplace, any changes in duties or the workplace and any other downgrading change in work conditions perceived as a form of retaliation against the **whistleblower**.

Report, such as, by way of example: dismissal, suspension, non-promotion, denial of reference, suspension from training, non-renewal or conversion of contract if legitimately expected, imposition of health checks.

Any whistleblower who believes to have been discriminated against for reporting must be able to give detailed notice to his or her superior or other person in charge.

Any Whistleblower who believes to have been discriminated against may take legal action against the discriminator and also against the Company – if the Company actively participated in the discrimination. It should be taken into account that, in this case, the law provides for a reversal of the burden of proof and, therefore, the Company will have to demonstrate that the change in the whistleblower's work conditions does not originate from the report.

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## 15 Penalties

Failure to comply with this Procedure entails the possibility of applying the Disciplinary System, in line with the provisions of the applicable national labour legislation and the relevant collective labour agreements, where present.

In particular, penalties are provided for on the basis of the provisions of the national collective labour agreements in force, applicable to the staff of Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, both against subjects who breach the protection measures of the reporting party *under* Articles 7.1 and 7.2, and in the case of reports made with intent or gross negligence or that prove false, unfounded and with defamatory content or in any case made for the sole purpose of damaging the Company, the reported party or other subjects affected by the report.

Itema S.p.A., Lamiflex S.p.A., Schoch & Co srl, Itemalab srl, reserve the right to take appropriate initiatives, including in court.

## 16 Annexes

The following are attached to this procedure:

- Annex 1: *“Using the Whistleblowing platform– Instructions for whistleblower”*
- Annex 2: *“Using the Whistleblowing Platform - Instructions for person handling reports”*.

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This Procedure is effective from the date of its approval by the Board of Directors. Any revision of the procedure must be validated by the Board of Directors.