

ANNEX 5: OPERATING PROCEDURE ON THE WHISTLEBLOWING POLICY

1. FOREWORD.

The purpose of this procedure is to give concrete implementation to the provisions dictated on the protection of persons who, in the context of their work, report breaches of Union law or violations of national regulatory provisions, pursuant to the provisions of Legislative Decree no. 24/2023.

Legislative Decree No. 24/2023 has lastly transposed EU Dir. No. 2019/1937 by introducing new measures for '*the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of provisions national laws*'.

2. PUBLICITY OF THIS PROCEDURE.

This procedure, together with the form for making reports and the information notice on the protection of personal data, is made available and made known by means of publication on the Company's notice board, as well as on the Company's website in the dedicated section.

3. PURPOSE AND SCOPE OF THE PROCEDURE

The objective pursued by this procedure is to describe and regulate the process of reporting violations of offences or irregularities, providing the *whistleblower* with clear operational indications on the subject, contents, recipients and means of transmission of reports, as well as on the forms of protection that are put in place by the Company in accordance with the regulatory provisions.

The purpose of this procedure is also to regulate the procedures for ascertaining the validity and grounds of the reports and, consequently, to take the appropriate corrective actions and disciplinary actions to protect 3 B S.p.A.

In any case, this procedure is not limited to regulating reports coming from the persons referred to in Article 5(a) and (b) of Legislative Decree No. 231/2001, but all reports of unlawful conduct referred to in Legislative Decree No. 24/2023, also coming from collaborators or other persons.

This Procedure does not apply to communications of commercial nature or to information of a purely deleterious nature, which do not relate to the breaches indicated in Legislative Decree N. 24/2023. This Procedure also does not apply to disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authorities, which relate exclusively to their own individual employment relationships, or inherent to their employment relationships with hierarchically superior figures, and to reports concerning national security or to contracts regarding national defense and national security, unless the latter are covered by European Union law.

4. PROTECTED SUBJECTS IN THE REPORTING PROCESS.

The protected persons in the reporting process are the whistleblowers, i.e. all employees of 3 B S.p.A., whether on permanent or fixed-term employment contracts.

In addition to these are collaborators, whatever their employment relationship with 3 B S.p.A., contract workers and workers of companies supplying goods or services or of companies carrying out works in favour of the entity. The protection measures provided for by law against *whistleblowers/whistleblowers* also apply:

- to facilitators;
- to persons in the same work environment as the whistleblower, of the whistleblower reporting to the judicial or accounting authorities or of the person who has made a public disclosure and who are linked to them by a stable emotional or kinship link within the fourth degree;
- co-workers of the whistleblower or of the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as

- the whistleblower and who have a current habitual and relationship with that person;
- entities owned by the whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

The person's reasons for reporting, denouncing or publicly disclosing are irrelevant for the purposes of his or her protection, which is activated regardless.

5. SUBJECT AND CONTENT OF THE REPORT.

This procedure concerns the reporting process for conduct, acts or omissions which harm the public interest or the interest in the integrity of 3 B S.p.A. and which consist in the following violations, identified by Article 2 of Legislative Decree no. 24/2023:

- 1) administrative, accounting, civil or criminal offences;
- 2) unlawful conduct pursuant to Legislative Decree No. 231/2001 or violations of the Model of organization and management adopted by the organization;
- 3) offences falling within the scope of European Union or national acts indicated in the relevant annex to Legislative Decree no. 24/2023 or of the national acts that constitute implementation of the acts of the European Union indicated in the annex to Directive (EU) 2019/1937, although not indicated in the relevant annex to Legislative Decree no. 24/2023 or, relating to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; safety and compliance of products; transport safety; environmental protection; radiation protection and nuclear safety ; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection and security of networks and information systems;
- 4) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the TFEU specified in the relevant secondary legislation of the European Union;
- 5) acts or omissions relating to the internal market, as referred to in Article 26(2) TFEU, including violations of EU competition rules and state aid, as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- 6) acts or conduct that frustrate the object or purpose of the provisions of the acts of the European Union in the areas mentioned in (3), (4) and (5) above.

Alerts may concern:

- information, including well-founded suspicions, concerning violations committed;
- information, including well-founded suspicions, concerning violations that, on the basis of concrete elements, could be committed;
- evidence of conduct aimed at concealing such violations.

Reports concern facts of which, at the time of the report or denunciation to the judicial or accounting authorities or of public disclosure, there is a reasonable and well-founded reason to believe that they are true and fall within the scope of the legislation.

Moreover, the report may not concern grievances of a personal nature of the reporter or claims/claims falling within the discipline of the employment relationship or relations with the hierarchical superior or with colleagues that are outside the scope of the bribery offences envisaged by the legislation and the Model adopted by the Entity.

In any case, all Reports received, even if they do not comply with the above-mentioned contents, will be assessed and verified, in accordance with the procedures laid down in this Procedure.

Anonymous reports shall only be accepted if they are adequately substantiated and capable of bringing to light specific facts and situations. They will only be taken into account if they do not appear *prima facie* irrelevant, groundless or unsubstantiated. The truthfulness of the facts or situations reported remains a requirement for the protection of the whistleblower. Reports must be based on precise and concordant elements of fact. The person reporting the matter is therefore requested to attach all the documentation proving the facts reported, refraining from undertaking

autonomous initiatives of analysis and investigation.

6. REPORTING CHANNELS AND HOW TO SEND THEM.

Reporting can be done using the following channels:

- a) internal institutes by 3 B S.p.A.;
- b) external set up by ANAC (National Anti-Corruption Authority);
- c) public dissemination (through the press, electronic media or media capable of to reach a large number of people);
- d) reporting to the judicial or accounting authorities.

6.1. INTERNAL REPORTING CHANNELS.

The organization has set up internal reporting channels that guarantee the confidentiality of the identity of the whistleblower, the person involved, any person mentioned in the report, as well as the content of the report and the attached documentation.

Internal channels must be used for reports concerning unlawful conduct relevant pursuant to Legislative Decree no. 231 of 8 June 2001, or violations of the organization and management model provided for by the same Decree and adopted by the Entity, which do not fall within the offences reportable pursuant to Legislative Decree no. 24/2023.

The management of these internal channels is entrusted to the Supervisory Board of 3 B S.p.A., a subject duly authorized by the Entity to process the personal data contained in the reports.

The relevant communications will only be accessible to the members of the Supervisory Board in office at the time of dispatch.

Internal channels allow for reporting in the following ways:

- orally by telephoning the Chairman of the SB on the dedicated telephone number **0422.808300**, or alternatively by requesting a direct meeting with the Chairman of the Supervisory Board, which will be set within a reasonable period of time. In the latter case, subject to the consent of the reporting person, the internal report may be documented by means of a recording on a device suitable for storage and listening or minuted. In the case of *minutes*, the reporting person may verify, rectify and confirm the minutes of the meeting by signing them;
- in writing by filling in the attached "**reporting form**", which may be forwarded by sending the report on paper in a sealed envelope by means of the postal service, indicating as addressee the **Chairman of the Supervisory Body** in office, to the following postal address: 3 B S.p.A., Via delle Industrie, 1 - 31040 Salgareda (TV), Italy.

In the case of a written report sent by ordinary mail, it is advisable for the report to be placed in two sealed envelopes: the first with the identification data of the reporter together with a photocopy of the identification document; the second with the report, so as to separate the identification data of the reporter from the report. Both must then be placed in a third sealed envelope marked "*CONFIDENTIAL*" on the outside to the manager of the report (e.g. "confidential to the Supervisory Board"), to be sent by registered letter to the above-mentioned address.

6.2. EXTERNAL AND PUBLIC REPORTING CHANNELS.

3 B S.p.A. provides precise instructions on its website for accessing external reporting channels .

The reporting person may submit an external report to the National Anti-Corruption Authority (ANAC) if the following conditions are met:

- the internal report submitted in accordance with the terms of this procedure does not had not been followed-up;
- the Reporting Person has well-founded and substantiated reasons to believe that, if he or she made an internal reporting, it would not be effectively followed up, or it could lead to the risk of retaliation;
- the Reporting Person has reasonable grounds to believe that the breach may constitute a

imminent or obvious danger to the public interest.

In any case, the Reporting Person may submit a report by disclosure public in the presence of one of the following conditions:

- the Reporting Person has previously made an internal and/or external report and does not feedback was received within the time limits set out in this procedure on the measures envisaged or taken to follow up the report;
- the Reporting Person has good reason to believe that the breach may constitute a imminent or obvious danger to the public interest;
- the Reporting Person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the infringer.

7. VERIFICATION AND EVALUATION OF INTERNAL REPORTS RECEIVED.

All internal Reports received will be subject to verification by the Supervisory Board in order to understand whether the communication received is accompanied by the necessary information for to preliminarily verify its justification and to be able to initiate the subsequent in-depth activities.

The Supervisory Board may request clarifications from the reporting party and/or any other persons involved in the report, always respecting confidentiality and guaranteeing the utmost impartiality. If necessary, the Supervisory Board may avail itself of the support and cooperation of the competent offices of the Entity, when, due to the nature and complexity of the checks, their involvement is necessary, as well as external consultants and control bodies outside (including Corte dei Conti, Guardia di Finanza, Agenzia delle Entrate, etc.). In the event that the establishment of the facts is not compromised, the whistleblower may be informed of the reports against him/her; in any case, the anonymity of the whistleblower must be preserved. The identity of the whistleblower may only be revealed with his/her express consent.

Upon receipt of the report, the Supervisory Board must guarantee the confidentiality of the reporter and of the information received. Upon receipt of the report, any identifying data of the reporting person will be kept confidential.

In the event that the report concerns facts, situations or events referable to one or more members of the Supervisory Board, the report must be made exclusively to the Chairman of the Board of Directors in office by means of the internal mail service, by physically depositing the report in a sealed envelope, marked "confidential/personal" so as to ensure that it is only known to the addressee.

The management and verification of the merits of the circumstances represented in the report will be entrusted to the Supervisory Board, which will do so in compliance with the principles of impartiality and confidentiality, by carrying out any activity deemed appropriate, including the personal hearing of the reporter and of any other persons who may report on the facts.

At the preliminary and preliminary verification stages

- impartiality, fairness and accuracy of the analysis and evaluation of the internal reporting;
- confidentiality of the information collected and the confidentiality of the name of the Reporting Person, if provided;
- internal alerts will not be used beyond what is necessary to give them adequate follow-up;
- the identity of the reporting person and any other information from which such identity can be inferred, directly or indirectly, without the express consent of the Reporting Person, to persons other than those responsible for receiving or following up the reports, expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the code on the protection of personal data pursuant to Legislative Decree 196/2003 as amended.

Preliminary verification phase:

Upon completion of the preliminary verification, internal reports may be filed:

- unsubstantiated;

- those which, on the basis of the description of the facts and the information provided by the Reporting Person, do not provide a sufficiently detailed picture to be able to undertake further investigations to ascertain whether it is well-founded;
- those that are manifestly unfounded.

Internal reports that do not pass preliminary verification will be filed in a special physical archive that guarantees the confidentiality of the reporter's identity, accessible only to the Supervisory Board. In any case, the internal Report shall be recorded together with the activities carried out following its receipt in the Reports and Investigations Register, always guaranteeing the confidentiality of the identity of the reporter and the persons involved. The Reports and Inquiries Register will be kept by the Supervisory Board and made accessible only to authorized persons.

Preliminary investigation phase:

During the investigation of the report, the right to confidentiality and respect for the anonymity of the whistleblower is preserved, unless this is not possible due to the characteristics of the investigation to be carried out. In which case, the same duties of conduct, aimed at maintaining the confidentiality of the whistleblower, are incumbent on the whistleblower.

If the outcome of the check reveals that the report is well-founded, the Supervisory Board shall, depending on the nature of the offence, proceed as follows 1) file a complaint with the competent Authority; 2) notify the outcome to Company Management for the necessary measures to protect the Company; 3) notify the outcome to the Head of the Area to which the author of the violation belongs, so that he may take the appropriate measures including any proposal to initiate disciplinary action.

If, on the other hand, at the outcome of the verification, the report proves to be unfounded, the Supervisory Body will proceed to file the dossier, reporting on the activity performed and its outcome in a special report.

The assessment of the reported facts by the Supervisory Board must be concluded within 45 days from the date of receipt of the report. The personal data of the whistleblower and of the reported person will be processed in compliance with the rules laid down by law to protect.

Special cases:

Where the internal report, containing serious, precise and concordant elements, concerns one or more members of the Supervisory Board, it must be handled by the Chairman of the Board of Directors in accordance with the provisions of this procedure and with the observance of the same confidentiality requirements.

The Chairman of the Board of Directors, having assessed whether the internal report is accompanied by the information necessary to preliminarily verify its grounds and to be able to initiate the subsequent in-depth examination activities, shall follow it up by carrying out the preliminary investigation also making use of the company's expertise and, where appropriate, of specialized consultants, always in compliance with the confidentiality of the rules and regulations on the subject as well as the provisions contained in this document. The preliminary investigation follows the procedure described in this procedure.

8. PROTECTION MEASURES AND SAFEGUARDS FOR THE REPORTER.

Violation of the obligations of confidentiality of the reporter's personal data constitutes a violation of the procedures of the Organizational and Management Model adopted pursuant to Legislative Decree no. 231/2001, as amended and supplemented, and may be sanctioned accordingly.

The Entity - pursuant to and for the purposes of the prohibition of retaliation laid down in Legislative Decree No. 24/2023 - undertakes to protect the whistleblower in a particular way by refraining from taking measures and/or imposing sanctions that could be considered retaliatory.

Any form of retaliation against the reporting person is prohibited. Retaliatory measures are null and void and the reporting person who has been dismissed as a result of the public disclosure or whistleblowing (internal and/or external) has the right to be reinstated at the workplace. The adoption of discriminatory measures against whistleblowers may be communicated to the ANAC, which in turn will inform the National Labour Inspectorate for measures within its competence.

In the context of judicial or administrative proceedings or in any case of out-of-court disputes concerning the ascertainment of the prohibited conduct, acts or omissions vis-à-vis the person making the report, it is presumed that such conduct or acts were put in place because of the (internal and/or external) report, public disclosure or complaint. The burden of proving that such conduct or acts are motivated by reasons unrelated to the (internal and/or external) whistleblowing, public disclosure or complaint is on the person who put them in place (e.g. Employer). Moreover, in the event of a claim for damages submitted to the judicial authority by the reporting person, if he/she proves that he/she made a report (internal and/or external), a public disclosure or a complaint to the judicial authority or accounting authority and suffered damage, it is presumed, unless proven otherwise, that the damage is a consequence thereof.

A reporting person who discloses or disseminates information on violations covered by the obligation of secrecy, other than that referred to in Art. 1, paragraph 3, Legislative Decree no. 24/2023, or relating to the protection of copyright or the protection of personal data, or discloses or disseminates information on breaches that offend the reputation of the person involved or reported, when, at the time of the disclosure or dissemination, there were reasonable grounds for believing that the disclosure or dissemination of the same information was necessary to disclose the breach, and the report (internal and/or external), public disclosure or complaint to the judicial authority or accounting authority was made in compliance with the provisions of Legislative Decree No. 24/2023.

In such cases, any further liability, including of a civil or administrative nature, is also excluded. Unless the act constitutes a criminal offence, the Entity or the reporting person shall not incur any liability, including of a civil or administrative nature, for the acquisition of or access to the Information on violations.

The prohibition of retaliation and, in any case, the protective measures provided for against the whistleblower also apply:

- a) to facilitators;
- b) persons in the same employment context as the reporting person, the person who has filed a complaint with the judicial or accounting authorities or the person who has made a public disclosure and who are linked to them by a stable emotional or family relationship within the fourth degree;
- c) co-workers of the reporting person or of the person who has filed a complaint with the judicial or accounting authorities or made a public disclosure, who work in the same work environment as the reporting person and who have a current habitual relationship with that person;
- d) entities owned by the reporting person or the person who filed a complaint to the judicial or accounting authorities or made a public disclosure, or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

The protection measures apply when at the time of the report (internal and/or external), or the report to the judicial or accounting authorities or public disclosure, the reporting person:

- had well-founded reasons to believe that the information on the violations was true and related to violations of national or EU regulatory provisions that undermine the integrity of the private entity, of which they became aware in the context of their work;
- made the report (internal and/or external) or public disclosure as provided for by the regulations applicable to them pursuant to Legislative Decree No. 24/2023.

The conditions provided for protection also apply in cases of Anonymous Reporting (internal and/or external) or denunciation to the Judicial or Accounting Authorities or public disclosure, if the reporting person is subsequently identified and retaliated against, as well as in cases of reporting to the competent institutions, bodies and organs of the European Union, in accordance with the conditions set out in this procedure (as well as in Article 6 of Legislative Decree 24/2023).

This procedure is without prejudice to the criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory reporting under the Criminal Code and/or under Article 2043 of the Civil Code. In any case, criminal liability and any other liability, also of a civil or

administrative nature, is not excluded for conduct, acts or omissions not connected with the (internal and/or external) report, with the report to the judicial authority or accounting authority or with public disclosure, or which are not strictly necessary to disclose the violation.

The conduct of anyone who makes reports with malice or gross negligence that prove to be unfounded is also punishable. Any abuse of this procedure, such as internal reports that are manifestly opportunistic and/or made for the sole purpose of harming the whistleblower or other persons, and any other hypothesis of improper use or intentional exploitation of the Entity, shall also give rise to liability in disciplinary proceedings and in the other competent fora. Therefore, when the criminal liability of the whistleblower for the offences of defamation or slander is ascertained, even by a judgment of first instance, or civil liability, in cases of wilful misconduct or gross negligence, the protections provided for in this procedure are not guaranteed and the whistleblower will be subject to disciplinary sanctions by the competent office.

9. STORAGE AND ARCHIVING.

Internal reports received will be retained for as long as necessary for the processing of and, in any case, for no longer than five years from the date of the communication of the final outcome of the reporting procedure, in full compliance with the confidentiality obligations set out in Article 12 of Legislative Decree 24/2023 and the principle referred to in Article 5(1)(e) of the GDPR.

An Internal Reporting Register is envisaged in which the personal data relating to the reporter, to the persons involved/named, indicated as being possibly responsible for the unlawful conduct, as well as to those involved in various capacities in the reporting, shall be anonymised in order to prove the adequate management of the reports, as a requirement of an effective Model for the prevention of the risk of offences pursuant to Article 6 of Legislative Decree 231/2001 and the consequent absence of organizational fault on the part of the Entity.

An annual Report on the functioning of the internal reporting system will be prepared, providing aggregated information on the results of the activity carried out and on the follow-up to reports received in compliance with the applicable data protection legislation .

The documentation relating to the internal report (received through an oral, computerised or paper channel, or collected through a meeting and minuted) and its subsequent handling will be kept in a special physical archive to protect the confidentiality of the reporter's identity, accessible only to authorized personnel.

The Supervisory Board must be informed of any sanctions imposed in connection with the reports. The competent functions of the Entity shall archive the documentation relating to the sanctioning and disciplinary process.

Annex 1:

REPORTING FORM

It is recommended to enclose all documentation that you think may be useful to ensure the best handling of the Report.

BEACON DATA: _____

Name and Surname (not mandatory)

Department/area of responsibility and qualification (not mandatory)

Contact/communication channels (e.g. private e-mail address, telephone number)

Specify whether the reporter has a private interest in the report (if any)

Indicate whether the reporter could be held co-responsible for the violations he/she reports

YES NO

REPORTED OFFENCE: _____

Period in which the event occurred

Scope of the Entity to which the fact is referable

Internal stakeholders

External stakeholders

Persons who may report on the facts being reported

Description of the fact being reported

Has the report been forwarded/ made known to others? If yes, which ones?

Internal stakeholders:

Persons outside the organisation:

Attachments:

Date, ___ / ___ / _____

Signature of reporter
(not compulsory)