


Rheavendors Industries S.p.A.

***Whistleblowing* Procedure**

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1. INTRODUCTION

This procedure regulates the making, receiving, and management of internal reports of wrongdoing within the scope of Rheavendors Industries S.p.A.'s activities.

This procedure has been prepared in compliance with the legislation and guidelines applicable in the Italian legal system concerning *whistleblowing*, specifically:

- Legislative Decree March 10, 2023, No. 24, *implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons reporting breaches of Union law and containing provisions regarding the protection of persons reporting violations of national legal provisions*. This decree governs the protection of individuals reporting violations of national or European Union laws that harm public interest or the integrity of public administration or private entities, which they have become aware of in a work context;
- guidelines from the ANAC (National Anti-Corruption Authority) regarding the protection of individuals reporting breaches of Union law and protection of individuals reporting violations of national legal provisions, as well as the opinion on the draft of the aforementioned guidelines from the Italian Data Protection Authority.

2. DEFINITIONS

“ANAC”	National Anti-Corruption Authority
the “Company”	Rheavendors Industries S.p.A.
“GDPR”	The Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016
“Privacy Code”	The Legislative Decree No. 196 of June 30, 2003, and subsequent amendments and integrations.
“Work Context”	The work or professional activities, whether current or past, carried out in the context of relationships with the Company, through which, regardless of the nature of such activities, a person acquires information about violations falling within the scope of this Procedure

“Whistleblowing Decree”	The Legislative Decree of March 10, 2023, No. 24.
“Manager of the Reports”	The (external) entity identified as the recipient and manager of Reports under Article 4 of the Whistleblowing Decree and appointed Data Processor according to Article 28 of the GDPR.
“Directive”	Directive (EU) 2019/1937 and subsequent amendments and integrations
“Involved Person”	The natural or legal person mentioned in the Report as the person to whom the violation is attributed or as a person otherwise implicated in the reported violation
“Platform”	The activated computer platform through which the Company has established its internal reporting channel
“Procedure” or “Whistleblowing Procedure”	this procedure
“Reporters”	Employees, collaborators, shareholders, individuals exercising (even in fact) functions of administration, management, control, supervision, or representation of the Company, and other third-party individuals interacting with the Company (including suppliers, consultants, intermediaries, etc.), as well as interns or probationary workers, job candidates, and former employees
“Report”	The report made in accordance with this Procedure and applicable <i>whistleblowing</i> regulations
“Connected Persons”	Individuals for whom the same protections provided by the <i>Whistleblowing Decree</i> apply as for the Reporter, and they include: (i) facilitators; (ii) individuals within the same Work Context as the Reporting Person, connected by a stable emotional or familial relationship up to the fourth degree; (iii) coworkers of the Reporting Person in the same Work Context, having a habitual and current relationship with the Reporter; (iv) entities owned by

	the Reporting Person or for which they work, or entities operating in the same Work Context.
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3. SCOPE OF APPLICATION

The Procedure defines the essential characteristics, presentation methods, and tasks of the individuals responsible for receiving and managing reports.

Any disciplinary and/or legal proceedings initiated by the company, through delegated functions, as a result of the investigation carried out on the report, are excluded from the scope of this procedure.

This Procedure does not cover external reports (submitted to ANAC) or public disclosures, for which reference should be made to the specific provisions of the Whistleblowing Decree and the information published on the institutional website of ANAC at the following address: <https://www.anticorruzione.it/-/whistleblowing>

4. OBJECT OF REPORTS

The violations that can be reported are those of which the Reporter has become aware within the scope of their Work Context, which harm public interest or the integrity of public administration or the Company, and consist of:

1. offenses falling within the scope of Union or national acts related to the following sectors: public procurement; services, products, and financial markets, prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data (referring to privacy regulations) and security of networks and information systems.
2. acts or omissions harming the financial interests of the European Union;
3. acts or omissions concerning the internal market, including violations of EU competition and state aid rules, as well as violations related to the internal market involving acts violating corporate tax rules or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objectives of applicable corporate tax legislation;
4. acts or behaviors undermining the purpose or objectives of the provisions of Union acts in the sectors mentioned in points 2), 3), and 4) above;

The *Whistleblowing* Decree does not apply to disputes, claims, or requests of a personal nature related to one's employment or employment relationships with one's immediate superior: therefore, Reports of such nature will not be processed under this Procedure.

5. INTERNAL REPORTING CHANNEL

In accordance with the Whistleblowing Decree, the Company has activated the following internal Reporting channel through a dedicated online Platform, allowing the electronic submission of Reports and ensuring, through encryption, the confidentiality of the Reporter, the Involved Person, and the content of the Report and its documentation:

<https://rhea.segnalazioni.info/#/>

This internal Reporting channel was established with information provided to the union representatives.

The internal Reporting channel allows for both written and oral Reports (through the upload of an audio file). Upon the request of the Reporter, it is also possible to make the report in a personal meeting with the Manager, which must be agreed upon through the platform.

In the case of an oral Report, the Platform allows, with the prior consent of the Reporter, the documentation of the content of the Report by the Recipient through recording on a suitable device for storage and listening or through a complete transcription.

The Company encourages Reporters to provide Reports that are as detailed as possible, supplying useful and appropriate information to enable a thorough verification of the reported facts. It is particularly important that the report includes, if known by the Reporter:

- the he circumstances of time and place in which the reported incident occurred;
- a description of the incident;
- personal details or other elements that allow the identification of the subject to whom the reported facts are attributed;
- the personal details of the Reporter, subject to the possibility of making an anonymous report.

It is also helpful to attach documents that can provide evidence of the reported facts, as well as identifying other individuals potentially aware of the facts.

The Platform requests these elements during the guided process of submitting the Report.

After submitting the report, a 16-digit code will be displayed, which the Reporter must keep to access the report again and interact with the Manager of the reports. This code must be carefully preserved by the Reporter, as it is the only tool to access the submitted Report: there is no other way to access the report again, and it will not be possible, in any way, to recover the code. If the code is lost, the Reporter can only contact the Manager by submitting a new report.

5.1 THE REPORTING MANAGER

The Company has identified Rhea Vendors Group S.p.A., the parent company, as the recipient and manager of Reports, designated as the Data Processor under Article 28 of the GDPR for this purpose.

The designated Processor has authorized the HR & General Affairs Director, trained in whistleblowing and the functioning of the whistleblowing system applied by the Company in accordance with this Procedure, and obliged to comply with its provisions, for specific processing.

In the event that situations, even potential ones, of conflicts of interest arise at the time of receiving the report by the Manager, the management of the Report will be entrusted to the Sustainability Manager. In case of further situations of conflicts of interest (for example, if the Manager is the subject of the report), the Reporter can use the external communication channel of ANAC (<https://www.anticorruzione.it/-/whistleblowing>), or, if the conditions specified in Article 15 of the Whistleblowing Decree are met, make a public disclosure.

5.2 MANAGEMENT OF THE REPORT

5.2.1. PRELIMINARY ANALYSIS OF THE REPORT

Upon receiving the Report, the Report Manager:

- a) issues an **acknowledgment of receipt to the Reporter within seven days** of receiving the Report;
- b) conducts a preliminary analysis of the contents of the Report to assess its relevance in relation to the scope of the *Whistleblowing* Decree and, in general, the Procedure;
- c) classifies the Report as
 - "**admissible**" when it has been sent in accordance with the *Whistleblowing* Decree and this Procedure, and the reported violation falls within the scope of the *Whistleblowing* Decree and this Procedure;
 - "**not admissible**" and archives it when it is manifestly unfounded due to the absence of factual elements related to the violations specified by the *Whistleblowing* Decree and indicated in paragraph 4 of this Procedure; it has a generic content that does not allow understanding of the facts, or it is accompanied by inappropriate or irrelevant documentation; when only documentation is provided, in the absence of a Report of illicit conduct.

If the reported information is not adequately detailed, the Report Manager may request additional information from the Reporter through the Platform.

In the case of a "not admissible" Report, the Report Manager must provide a written explanation to the Reporter – through the Platform – detailing the reasons for archiving.

The internal Report submitted through a channel other than that indicated in this Procedure must be immediately transmitted (within seven days) to the Report Manager, with simultaneous notification to the Reporter.

5.2.2. MANAGEMENT OF THE INTERNAL REPORT

In managing the Report, the Report Manager performs the following activities:

- a) maintains communications with the Reporter and, if necessary, requests additional information; in this regard, the Platform allows the exchange of information and/or documents;
- b) diligently follows up on received Reports and ensures that the investigation is thorough, fair, impartial, and protects the confidentiality of the identity of the reporter and the individuals involved, including the reported subject;
- c) provides feedback on the Report **within three months** from the date of the acknowledgment of receipt of the Report or, in the absence of such acknowledgment, within three months from the expiration of the seven-day period from the submission of the Report. If the investigation requires more than 3 months, the Manager may provide interim feedback to the reporter within the aforementioned deadlines;
- d) in case the reported conduct persists (or is imminent if not yet completed), may request the competent functions of the Company to take precautionary measures to interrupt or prevent it.

The Manager may request the support of internal functions or specialized external consultants (e.g., lawyers), respecting the confidentiality requirements of the *Whistleblowing* Decree and this Procedure. The Manager avoids disclosing to these subjects information that is not essential to obtain effective support. With particular reference to information from which the identity of the Reporter or the individuals involved can be inferred, the limitations provided by the regulations and paragraph 7 (CONFIDENTIALITY) of this procedure apply.

The Manager also has the right to hear from the Involved Person and to acquire written observations and documents from them.

Unless essential, the Manager, for the performance of their duties and the conservation of documents, uses the dedicated online Portal (protected by adequate security measures, including encryption), avoiding the use of insecure tools.

The Report and related documentation are stored for the time necessary for the processing of the Report and, in any case, no later than five years from the date of communication of the final outcome of the Report management process.

5.2.3. DECISION ON THE REPORT

The evidence collected during internal investigations is analyzed to understand the context of the Report and to determine if a relevant violation has actually occurred under the Whistleblowing Decree.

If the Manager finds the merit of the report, they must immediately refer to the internal competent bodies, which will take appropriate measures to ascertain individual responsibilities and possibly involve the competent authorities. They will also identify disciplinary measures, measures suitable for remedying the situation that has arisen and/or preventing a similar situation from recurring in the future.

For this purpose, the Manager provides the competent bodies with a report summarizing the investigation process and presenting the conclusions reached, providing any supporting documentation.

The competent body is the Board of Directors of the Company; in cases of conflicts of interest (such as if one or more members of the Board of Directors are involved in the report), the Manager reports instead to the Chairman of the Board of Statutory Auditors.

If the conditions are met, Rheavendors Industries S.p.A. reserves the right to report the facts subject to the report to the competent Judicial Authority.

6. PROTECTION MEASURES

The Whistleblowing Decree provides the following protection measures for the Whistleblower and the Connected Parties:

- prohibition of retaliation due to a Report;
- protection from retaliation, including:
 - the possibility of reporting to the ANAC any retaliation believed to have been suffered as a result of a Report;
 - the provision of nullity of acts taken in violation of the prohibition of retaliation, to be asserted even in court;
- exclusions from liability in case of disclosure (or dissemination) of violations covered by a duty of secrecy (except for classified information, professional and medical secrecy, and confidentiality of judicial deliberations, for which the relevant regulations remain applicable) or related to copyright protection or the protection of personal data, or information about violations that damage the reputation of the involved or reported person, if:
 - at the time of disclosure (or dissemination), there are reasonable grounds to believe that it is necessary to reveal the violation, and
 - the conditions specified in the following points a) and b) are met;
- exclusions from liability, unless the act constitutes a crime, for the acquisition of information about violations or access to them;
- sanctions (indicated in this Procedure) against anyone engaging in retaliation against the Reporter.

Rheavendors Industries S.p.A. protects the Whistleblower in good faith; therefore, the listed protection measures apply to the Whistleblower and the Connected Parties under the following conditions:

- a) at the time of the Report, the Whistleblower has a reasonable belief that the information about the reported or denounced violations is true and falls within the scope of the violations outlined in paragraph 3 of the Procedure (i.e., made in good faith);
- b) the Report is made in accordance with the provisions of the Procedure and the *Whistleblowing Decree*.

The above-mentioned protection measures also apply in the case of an anonymous Report if the Whistleblower is subsequently identified.

7. CONFIDENTIALITY

Except as required by law, the identity of the Whistleblower and any other information from which this identity can be directly or indirectly inferred cannot be disclosed without the express consent of the Whistleblower to persons other than those competent to receive or follow up on the Reports.

The protection of confidentiality extends to the identity of the individuals involved and those mentioned in the Report, respecting the same guarantees provided in favor of the Reporter.

The Whistleblower's identity may be disclosed, only with explicit consent, in the context of an internal disciplinary proceeding when an allegation is wholly or partially based on the Report, and knowledge of the Whistleblower's identity is essential for the defense of the individual charged with the disciplinary offense. In these cases, if the Whistleblower does not consent to the disclosure of their identity, the Report cannot be used in the disciplinary proceeding.

In the event of a potential criminal proceeding, the identity of the Whistleblower is protected by secrecy in accordance with the methods and limits set out in Article 329 of the Code of Criminal Procedure.

In the context of a potential proceeding before the Court of Auditors, the Whistleblower's identity cannot be revealed until the conclusion of the investigative phase.

8. DATA PROTECTION

The processing of personal data in the management of the internal Reporting channel and received Reports must comply with the GDPR and the Privacy Code.

The Company has defined its model for receiving and managing internal Reports, identifying technical and organizational measures suitable for ensuring a level of security appropriate to the specific risks arising from the processing, based on an impact assessment on data protection.

The relationship with external suppliers processing personal data on behalf of the Company must be governed in accordance with Article 28 of the GDPR. In the case of professionals processing data as independent controllers (e.g., lawyers providing legal advice), they must still undertake a formal obligation of confidentiality.

The Manager is appointed as the Data Protection Officer (DPO) pursuant to Article 28 of the GDPR, trained on the functioning of the whistleblowing system applied by the Company in accordance with this Procedure, and obligated to comply with its provisions.

Appropriate information must be provided to the Reporters and Involved Parties in accordance with Articles 13 and 14 of the GDPR.

The disclosure is made available through:

- Publication on the company website's dedicated whistleblowing page;
- Link (to the above page) inserted in the online Portal;
- Email sent to all employees and collaborators with a specific circular and publication on the company intranet.

Personal data that is clearly not relevant to the processing of a specific Report is not collected or, if collected, must be promptly deleted.

In cases where there are doubts about the relevance of the data to the Report, the manager avoids any processing except for storage until the closure of the Report (allowing retention due to the difficulty of assessing the uselessness of data while investigations are still ongoing, and the need to document the correctness of the Report management activities).

9. SANCTIONS

In accordance with the Whistleblowing Decree, sanctions are applicable by the ANAC to those who engage in the following actions:

- retaliatory actions in relation to Reports;
- obstruction or attempted obstruction of the Report;
- violation of confidentiality obligations as outlined in the Procedure and the *Whistleblowing Decree*;
- failure to establish Reporting channels according to the requirements specified by the *Whistleblowing Decree*;
- failure to adopt a procedure for the making and management of Reports or non-compliance of the procedure with the *Whistleblowing Decree*;
- failure to verify and analyze the received Reports.

Furthermore, a disciplinary sanction may be imposed on the Reporter when their: (i) criminal liability is established, even by first-instance judgment, for offenses such as defamation or false accusations, or for similar offenses committed through reports to the judicial or auditing authorities; or (ii) civil liability, for the same reason, in cases of willful misconduct or gross negligence.

10. EXTERNAL REPORTING CHANNEL AND PUBLIC DISCLOSURE

In cases provided for by the law (Articles 6 and 15 of the Whistleblowing Decree), the Reporter – subject to the protections outlined in the regulations and this Procedure – may make an external report through the channel established by the ANAC (accessible on its website) or proceed with public disclosure.

For further information, please refer to the whistleblowing page on the website of Rhea Vendors Group S.p.A. (<https://www.rheavendors.com/>) and the ANAC website (<https://www.anticorruzione.it/-/whistleblowing>).

11. TRAINING AND AWARENESS ON WHISTLEBLOWING

This Procedure will be:

- displayed on notice boards in the workplace;
- sent via email to employees with a specific circular and published on the company's intranet;
- published in a dedicated section of the company's website, making it accessible to individuals who, despite not being physically present in the workplace, fall within the categories of potential reporters as indicated above.

The Procedure will also be made available during the onboarding process for new employees.

Whistleblowing training is also included in the personnel training plans outlined by the Company.

12. PROCEDURE UPDATING

The Procedure will undergo periodic updates to ensure its continual alignment with regulations and to account for changes in operational processes and company organization.

28 November 2023

Rheavendors Industries Spa

Legal representative

Andrea Pozzolini

