

DEENOVA

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Deenova S.r.l.

- Whistleblowing Policy -



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EXAMINATION OF THE REGULATORY FRAMEWORK IN FORCE

(It.) Law no. 179/2017 introduced to (It.) Legislative Decree 231/2001 rules pertaining to the protection of persons who report offences and irregularities of which they became aware in the context of a private employment relation, known as Whistleblowing.

Said legal provisions envisage, for private companies, the supplementation of article 6 of (It.) Legislative Decree 231/2001 with the obligation for the Company to put in place channels that make it possible to report offences, guaranteeing that the identity of the person submitting the report will remain fully confidential.

DEFINITIONS

Before listing the substantive and operative aspects related to the management of reports, the following definitions aim to clarify the meaning attributed to certain terms used:

- Whistleblower: whoever performs a task or holds an office in or on behalf of the Company and decides to report an offence they have witnessed. The role of whistleblower may be played by employees (also on secondment from other Group companies), executives, associates, directors, and consultants, and, in general, by any Company stakeholder.
- Person affected by the report: a person who is identified in the report as responsible for the offence that forms the object of the report.
- Report: communication by the Whistleblower regarding the suspicion or knowledge of an offence committed by the Person affected by the report, which may cause damage to the Company or to third parties. Such suspicion must be founded on precise and consistent evidence. Potentially, the Report may be:
 - not Anonymous, if the Whistleblower openly discloses their personal details;
 - anonymous, if the whistleblower's identity is not disclosed or identifiable; such reports, in order to be taken into account, must present specific precise and founded elements, such as to override the anonymity of the source and allow further investigation.

THE SUBJECTS INVOLVED

Given the legislator's choice to insert rules related to Whistleblowing in (It.) Legislative Decree 231/01, the Company wishes to identify as potential whistleblowers the persons indicated in article 5, paragraph 1, letters a) and b) of (It.) Legislative Decree 231/01 as identified in the paragraph "Recipients of the Model" of the General Part of the Organisational, Management and Control Model of (It.) Legislative Decree 231/01.



In particular, the term “internal subjects” shall mean:

- all employees of the Company, including the employees of the other group companies that perform services for DEENOVA, regardless of the type of contract envisaged and the level of the role performed;
- all persons who collaborate with DEENOVA by virtue of a quasi self-employment relation (contract workers, temporary workers, workers on a interim contract, trainees, etc.)
- the directors and the members of the corporate bodies;

External *stakeholders*, i.e. Third Parties identified as Recipients of the Model that act on behalf of the Company based on contracts or formalised letters of appointment (e.g. agents, brokers, consultants, suppliers, etc.) are not deemed to be subjects involved.

OBJECT AND CONTENTS OF THE REPORT

Pursuant to art. 6, par. 2 bis of (It.) Legislative Decree 231/01, introduced with the recent legislative reform, the Report must concern unlawful conduct, of import pursuant to (It.) Legislative Decree 231/01, or violations of the Company’s Organisational, Management and Control Model, of which [the whistleblower] became aware during the performance of their duties.

We speak, therefore, of actions and omissions, committed or attempted, which:

- are likely to result in sanctions against the Company pursuant to (It.) Legislative Decree 231/01 (e.g. corruption, violation of the regulatory framework on the protection of the environment, violations of the regulatory framework on occupational health and safety, etc.) or which could, in any case, give rise to a suspicion that offences of import pursuant to (It.) Legislative Decree 231/01 have been committed;
- violate the Code of Ethics, the procedures put in place for the purposes of (It.) Legislative Decree 231/01, of the Organisational, Management and Control Model of (It.) Legislative Decree 231/2001 or other corporate regulations required by the Model.

Conversely, the Report may not refer to personal grievances of the Whistleblower or requests that relate to the rules governing the employment relationship or the relations with the hierarchical superior or colleagues, which must be addressed to the Human Resources Office.

The Report must be documented and founded on precise and consistent evidence; therefore, it should contain the following elements:

- the personal details of the Whistleblower (without prejudice to the fact that it is possible to submit anonymous reports);
- a clear and full description of the acts that form the object of the Report;
- if known, the time and place where they were committed;



- if known, the personal details of or other elements (such as the post and the department in which they work) that make it possible to identify the person(s) who committed the acts reported;
- reference to any other persons who can testify on the acts that form the object of the Report;
- reference to any documents that can confirm that the evidence is founded;
- any other information that may provide useful information regarding the occurrence of the acts reported.

Reports founded on mere suspicions or rumours and the personal grievances of the Whistleblower or claims thereby are not worthy of protection.

In this sense, the Reports should be accompanied by as much evidence as possible and should offer the maximum possible information that will make it possible for the Company to perform the checks required.

THE RECIPIENTS OF THE REPORT

In order to guarantee that the whistleblower's identity will remain confidential, the Company, in accordance with the regulatory frameworks of reference, deems that the management flow of the reports must involve the Supervisory Body of (It.) Legislative Decree 231/2001.

The system for the protection of the Whistleblower introduced by (It.) Law 179/2017, in fact, based on article 6 of (It.) Legislative Decree 231/2001, directly (although not explicitly) entrusts the Supervisory Body of (It.) Legislative Decree 231/2001 with the task of receiving and managing the Reports regarding possible offences that violate the Model or the Code.

Taking therefore into account the aforementioned, the Company has set up several alternative communication channels, of which one is electronic, as envisaged by the regulatory framework:

- a dedicated e-mail address managed by the SB: odv.deenova@gmail.com
- a postal address: Via Vittime della Strada 2 - 29010 Gagnano Trebbiense, Piacenza.

With regard to the manner of reporting and the contents of the reports, please see the description of section 2, chapter 2, General Part of the Organisational, Management and Control Model of (It.) Legislative Decree 231/01 of Deenova (paragraph 2.4).



If the Whistleblower is a public official or a person performing a public service, sending the report will not relieve them of the obligation to report the criminal acts to the competent judicial Authority.

THE TASKS OF THE PERSON RECEIVING THE REPORT

The Supervisory Body receives the report for the required investigation and, on completing its enquiries, informs by mail the Whistleblower of the outcome or the status thereof.

If absolutely necessary, the SB requests clarifications from the Whistleblower and/or any other subjects involved in the report, with the adoption of the necessary precautionary measures.

The SB checks whether the circumstances mentioned in the Report are well-founded using any means it deems suitable, including hearing any other persons that may testify on the acts reported, in compliance with the principles of impartiality, confidentiality and protection of the Whistleblower's identity.

Based on an evaluation of the acts that form the object of the Report, the SB may decide, in case of clear and obvious lack of foundation and of wrongful misconduct or gross negligence, to archive the report and to send the information to the Human Resources Office for disciplinary proceedings.

In case there is nothing to suggest that the evidence is manifestly unfounded, the SB manages the Report also involving competent third parties - also for the adoption of the subsequent measures - such as:

- the company's top management and/or the Head of the department in which the events occurred for the acquisition of elements pertaining to the investigation, always with the adoption of the precautionary measures necessary to protect the confidentiality of the Whistleblower;
- the Human Resources Office, for any aspects which may require the initiation of disciplinary proceedings;
- possibly the judicial Authority for any aspects that fall under its purview.

The data and documents that form the object of the Report must be stored, as provided for by law.

PROTECTION OF THE WHISTLEBLOWER

The Company will not tolerate any detrimental (disciplinary) consequences for the whistleblower and protects them in case of adoption of "direct or indirect discriminatory measures that affect the working conditions on grounds related,



directly or indirectly, to the report". The aforementioned protection, however, does not apply in "cases of liability due to libel or defamation or on the same grounds pursuant to art. 2043 of the (It.) Civil Code".

The protection, therefore, does not apply in cases where the report contains false information provided with wrongful misconduct or gross negligence.

In case of suspected discrimination or reprisals against the Whistleblower, attributable to the report, or of abuses of the reporting tool thereby, the Company will take disciplinary action.

The adoption of discriminatory measures against the persons who submit the reports may be reported to the National Labour Inspectorate for the adoption of the measures under its purview, either by the Whistleblower or by the trade union they will indicate.

The redundancy of the whistleblower as retaliatory action or discrimination shall be null and void. A change in tasks pursuant to article 2103 of the (It.) Civil Code shall also be null and void, as shall all other retaliatory or discriminatory measures against the whistleblower. In case of disputes related to the imposition of disciplinary sanctions, or demotion, redundancy, transfer, or if the whistleblower is subjected to any other administrative measure with - direct or indirect - negative effects on the working conditions following the submission of the report, the Company shall be obliged to prove that such measures are founded on grounds other than said report.

THE DISCIPLINARY SYSTEM

An effective *Whistleblowing* system must envisage sanctions against the Whistleblower, in case of abuse of the Reporting tool, and against the Persons affected by the report, in case the offences reported are found to have been committed.

As defined in the previous paragraphs, currently the *Whistleblowing* system has been added to (It.) Legislative Decree 231/2001; as a result, the sanctions laid down by the system described in section 2, chapter 3, General Part of the Organisational, Management and Control Model of Deenova S.r.l., to which we refer you for more details, will apply by extension.