



CHIMAR

WHISTLEBLOWING POLICY

PROCEDURE FOR MAKING AND MANAGING REPORTS OF VIOLATIONS

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I - COMMON PROVISIONS

1. Foreword

Chimar S.r.l. ('Chimar') has an interest in knowing about any violations that may occur within its organisation in order to effectively remedy them. To this end, it invites all its members to freely discuss any critical issues they may encounter in their work, safe in the knowledge that Chimar will not retaliate against them for this.

However, where there is a desire to keep one's identity confidential and/or a fear of retaliation by other members of the organisation, Chimar allows reports to be made in a protected manner in accordance with the procedures set out in this procedure.

2. Purpose

The purpose of this document is to regulate the procedures for making and handling reports of violations of national or European regulatory provisions that harm the public interest or the integrity of Chimar, as well as the protection measures for persons making reports.

3. Recipients

This document applies to Chimar's employees and, by virtue of a specific contractual clause, to all those who have self-employment, collaboration and professional consultancy relationships with the Company, as well as to all persons who work for Chimar.

This document also applies to Chimar's shareholders and to all persons who perform, even de facto, functions of administration, management, control, supervision or representation of the Company.

4. Adoption

The adoption and updating of this document is the responsibility of the Management Body, after consultation with the company trade union representatives or trade union organisations referred to in Article 51 of Legislative Decree No. 81/2015 on the internal reporting channel identified¹.

5. Communication and dissemination

This document is brought to the attention of company personnel when it is adopted, when it is updated and in any case at the selection stage and at the time of recruitment.

This document is displayed and made easily accessible to company personnel by means of a notice board and publication on the company communication application.

Clear information on the channel, procedures and prerequisites for internal and external reporting is published on the Company's website.

These fulfil the information responsibility of the operator of the internal reporting channel².

6. Regulatory references

- Legislative Decree No. 231 of 8 June 2001, concerning 'Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to article 11 of Law No. 300 of 29 September 2000';
- Directive (EU) No. 1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law;
- Legislative Decree No 24 of 10 March 2023, on 'Implementation of the directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws';

¹ Art. 4(1), Legislative Decree 24/2023.

² Art. 5(1)(e), Legislative Decree. 24/2023.

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- Regulation (EU) No. 679 of the Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data;
- Legislative Decree No. 196 of 30 June 2003, Personal Data Protection Code;
- ISO 37002:2021 - Whistleblowing management systems - Guidelines;
- ANAC Guidelines 'on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national laws. Procedures for the submission and management of external reports' approved by Resolution No. 311 of 12 July 2023;
- "New 'Whistleblowing' regulation - Operational guide for private entities" by Confindustria of October 2023.

The footnotes to this document give the regulatory references from which the respective provisions are taken.

7. Definitions

For the purposes of this document:

- a) "Public dissemination" means making information about violations publicly available through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- b) 'manager': an entity in charge of receiving and managing reports made through Chimar's internal reporting channel;
- c) "Confidential information" means information covered by the obligation of secrecy, copyright protection or the protection of personal data;
- d) 'model': an organisational, management and control model adopted by Chimar pursuant to Legislative Decree no. 231/2001;
- e) 'connected persons':
 - 1) persons working in the same work context who assist the reporting person in the reporting process (facilitators);
 - 2) persons in the same employment context who are linked to the reporting person by a stable emotional or family relationship up to the fourth degree;
 - 3) colleagues who work in the same work environment as the reporting person and have a regular and ongoing relationship with him/her;
 - 4) entities owned by the reporting person, for which the reporting person works or which operate in the same work environment as the reporting person (e.g. companies belonging to the same business group);
- f) "Acknowledgement" means the communication to the reporting person of information on the follow-up given or intended to be given to the report;
- g) "Retaliation" means any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the denunciation to the authority or public disclosure and which causes or is likely to cause the reporting person or the person making the report, directly or indirectly, unjust damage;
- h) 'Whistleblower' means the natural person who makes a report or public disclosure of information about violations ascertained in the context of his or her work;
- i) "reported party" means the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the breach is attributed or as a person otherwise implicated in the reported or publicly disclosed breach;
- j) "Report made in bad faith" or "report in bad faith" means a report made by a reporting person who, at the time of making the report, denunciation or public disclosure, did not have reasonable grounds to believe that the information about the breach reported, denounced or disclosed was true;
- k) "Follow-up" means the action taken by the entity entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken.

8. Sanctions

Violations of this procedure shall be disciplinary matters and shall be sanctioned in accordance with the internal disciplinary system. By way of example, the following constitutes a punishable violation:

- a) reporting in bad faith;
- b) the making of a report whose defamatory or libellous nature has been established by the judicial authority³;

³ Art. 16(3), Legislative Decree 24/2023.

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- c) the disclosure of the identity of the reporting person, of connected persons and of any other information from which their identity may be inferred;
- d) any behaviour aimed at obstructing the reporting;
- e) the attempt to identify the reporting person ⁴;
- f) failure to deal with the report due to wilful misconduct or gross negligence, including failure by those empowered to do so to remedy the reported violations or retaliation;
- g) the adoption of retaliatory conduct.

Violations of this procedure by third parties who are not employees of the entity may be sanctioned by virtue of a specific contractual clause.

II - REPORTING

9. Subject of the report

Violations or risks of violations⁵ of national or European regulatory provisions that harm the public interest or the integrity of Chimar may be reported⁶ in the manner set out in this document. In particular, if the company has employed more than 50 employees with open-ended or fixed-term employment contracts in the last year, they may also be reported:

- a) offences within the scope of European and national legislation in the following areas:
 - public tenders;
 - financial services, products and markets;
 - prevention of money laundering and terrorist financing;
 - product safety and conformity;
 - 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;
 - protection of personal data;
 - network and information system security.
- b) acts or omissions affecting the financial interests of the European Union or concerning its internal market (e.g. competition and state aid violations);
- c) acts or conduct that frustrate the object or purpose of the aforementioned regulatory provisions.

Objections, claims or demands linked to an interest of a personal nature on the part of the whistleblower that relate exclusively to his work relations or to his relations with hierarchically superior figures are excluded from the scope of this document ⁷. Such grievances may be communicated in the ordinary manner to the competent corporate functions.

Unsubstantiated reports made with malice or gross negligence are in any case prohibited⁸. In such cases, the whistleblower will not be granted the protection measures provided for in this document and a sanction will be imposed on him/her, in accordance with the internal disciplinary system.

10. Persons entitled to report

Reports may be made by those who have or have had business relations with Chimar⁹. In particular:

- a) employees
- b) self-employed workers
- c) collaborators
- d) freelancers and consultants
- e) volunteers and trainees
- f) shareholders

⁴ UNI ISO 37002, par. 8.4.2.

⁵ UNI ISO 37002, Introduction.

⁶ Articles 1-3 Legislative Decree. 24/2023.

⁷ Art. 1(2), Legislative Decree 24/2023.

⁸ Art. 16(1)(a) and (3), Legislative Decree 24/2023.

⁹ Art. 3(3-4), Legislative Decree 24/2023.

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g) persons with administrative, management, control, supervisory or representative functions.

Reports may also be made before and irrespective of the establishment of the employment relationship, if they concern information acquired during the selection and/or probationary period¹⁰.

11. Protection measures for the reporting person

The whistleblower and related persons shall be afforded the protections provided for herein, provided that the report was made in good faith and, in the case of an external report or public disclosure, that the relevant prerequisites are met¹¹.

A person's reasons for reporting are irrelevant for the purposes of his or her protection¹².

Protection measures also apply in cases of anonymous reporting if the whistleblower is subsequently identified and retaliated against¹³.

11.1. Confidentiality of the reporting person's identity

The identity of the whistleblower shall never be disclosed, without the whistleblower's express consent, to persons other than those competent to receive or follow up the report¹⁴, unless, at the outcome of the investigations carried out by the manager, the whistleblower is found to have made the report in bad faith or his/her responsibility for the reported breach emerges, even in conspiracy with others.

The same confidentiality is ensured for any other information from which the identity of the reporting person can be inferred.

11.2. Prohibition of retaliation

The whistleblower may not suffer any retaliation merely because he or she made the report¹⁵.

The following constitute, by way of example, retaliation¹⁶:

- a) dismissal, suspension or equivalent measures;
- b) demotion or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanctions, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) the failure to convert a fixed-term employment contract into an open-ended employment contract, where the employee had a legitimate expectation of such conversion;
- l) non-renewal or early termination of a fixed-term employment contract;
- m) damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- n) inclusion in improper lists on the basis of a formal or informal sector-based or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- o) early termination or cancellation of the contract for the supply of goods or services;
- p) cancellation of a licence or permit;
- q) the request to undergo psychiatric or medical examinations.

The prohibition of retaliation also applies to persons connected to the reporting person¹⁷.

¹⁰ Art. 3, para. 4(a) and (b)

¹¹ Art. 16(1), Legislative Decree 24/2023.

¹² Art. 16(2), Legislative Decree 24/2023.

¹³ Art. 16(4), Legislative Decree 24/2023.

¹⁴ Art. 12(2), Legislative Decree 24/2023.

¹⁵ Art. 17(1), Legislative Decree 24/2023.

¹⁶ Art. 17(4), Legislative Decree 24/2023.

¹⁷ Art. 17(1), Legislative Decree 24/2023.

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11.3. Protection from retaliation

Any retaliation suffered may be reported to the ANAC, which will inform the National Labour Inspectorate for measures within its competence¹⁸.

Retaliatory acts are null and void, and the whistleblower and related persons are entitled to an end to the retaliatory conduct, compensation for damages and, in the event of dismissal, reinstatement in the job¹⁹.

In related disputes brought by a whistleblower who claims to have been retaliated against for making a report, it will be up to the employer to prove that the act deemed retaliatory is motivated by other legitimate reasons unrelated to the report²⁰.

Waivers and settlements, in whole or in part, which have as their object the rights and protections provided for herein shall be valid only if they are made in one of the forums provided for in Art. 2113(4) of the Italian Civil Code. (e.g. Territorial Labour Inspectorate, Certification Commission, Trade Union Office, etc.)²¹.

11.4. Limitations of liability

If, in order to make the report, it is necessary to disclose confidential information or information that offends the reputation of the entity, any criminal, civil and administrative liability of the reporting person and related persons is excluded²², provided that the information is related to the report and strictly necessary to disclose the violation²³.

In any case, reports must relate to lawfully acquired information²⁴.

However, making the report does not absolve the reporting person from his or her possible liability in relation to the reported violation²⁵.

11.5. Support Measures

A list of Third Sector entities that provide whistleblowers with support measures consisting of information, assistance and advice free of charge on how to report, on protection from retaliation, on the rights of the person involved in the report, and on the terms and conditions of access to legal aid²⁶ is established at ANAC.

12. Internal reporting

Reports can be made as follows²⁷:

- a) in written form, via registered mail with notice of receipt to the manager's address (Law firm Bd'A Bignotti e d'Acquarone Avvocati Associati – via San Salvatore Corte Regia 7 – 37121 Verona) and to the attention of the "Manager of the Whistleblowing channel of Chimar S.r.l.";
- b) orally, at the request of the reporting person contained in the above-mentioned written notice, by means of a face-to-face meeting with the manager of the reporting channel²⁸ in a suitable place to ensure confidentiality²⁹.

To make a report and request a meeting, the whistleblower should use the "Whistleblowing Report Form" annexed hereto.

Regardless of the practical method chosen, the confidentiality of the identity of the reporting person, the content of the report and the related documentation is in any case guaranteed.

¹⁸ Art. 19(1), Legislative Decree 24/2023.

¹⁹ Art. 19(3)-(4), Legislative Decree 24/2023.

²⁰ Art. 17(2)-3, Legislative Decree 24/2023.

²¹ Art. 22, Legislative Decree 24/2023.

²² Art. 20 (1-2), Legislative Decree. 24/2023.

²³ Art. 20(4), Legislative Decree 24/2023.

²⁴ Art. 20(3), Legislative Decree 24/2023.

²⁵ Civil Cassation, Labour Section, Order no. 9148 of 31 March 2023.

²⁶ Art. 18, Legislative Decree 24/2023.

²⁷ Art. 4(2), Legislative Decree 24/2023.

²⁸ Art. 4(3), Legislative Decree 24/2023.

²⁹ UNI ISO 37002, par. 8.2.

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13. Anonymous reporting³⁰

Reports from which the identity of the reporting person cannot be established are considered anonymous.

Anonymous reports are not considered to be whistleblowing, so the manager will forward them to the Management Body, as received, for any consequent determinations, without prejudice to the recognition of the whistleblower's safeguards in the event of future identification.

14. External reporting and public disclosures

The breach may be reported to ANAC³¹, through the external channel activated by it, or publicly disclosed³², when, alternatively:

- a) the internal and/or external report, already made, has not been followed up;
- b) the reporting person has reasonable grounds to believe that, by using the internal and/or external channel, the report would not be effectively followed up;
- c) the reporting person has a well-founded fear of retaliation;
- d) the breach may constitute imminent or obvious danger to the public interest.

III - REPORTING MANAGEMENT

15. Person in charge of handling the report

The receipt and handling of reports governed by this document are entrusted to the law firm Bd'A Bignotti e d'Acquarone Avvocati Associati³³.

The report submitted to a person who is incompetent to receive it is transmitted by the latter within 7 days of its receipt to the manager of the reporting channel, with simultaneous notification of transmission to the reporting person³⁴.

16. Receiving and taking charge of the report

In the case of a report made orally at the request of the reporting person, the manager, subject to the reporting person's consent, documents the report either by recording it on a device suitable for storage and listening or by means of a report, the contents of which must be submitted to the reporting person for amendments and signing³⁵.

In the case of a report made in writing by registered mail, the manager shall issue the reporting party with an acknowledgement of receipt within 7 days from the date of actual receipt³⁶. The acknowledgement of receipt will include, among other things³⁷:

- a) reassurance and request as to the preferred modalities for continuing the dialogue (e.g. the report was made on-line but the informant prefers to continue in person);
- b) information on the next steps in the reporting process, their timing and possible outcomes (e.g. what further feedback to expect and when);
- c) information, including by reference to this procedure, on the measures taken to protect the whistleblower, including measures to protect his/her identity, as well as on the whistleblower's responsibilities of loyal cooperation and effective consideration and protection by the entity.

The manager shall diligently follow up the report received³⁸ and provide feedback to the reporting person within 3 months from the date of the acknowledgement of receipt and in any case within 3 months and 7 days of receipt of the report³⁹.

³⁰ LG ANAC, pages 33-34, and Confindustria Operational Guide, pages 11 and 17.

³¹ Articles 6-7, Legislative Decree 24/2023.

³² Art. 15, Legislative Decree 24/2023.

³³ Art. 4(2), Legislative Decree 24/2023.

³⁴ Art. 4(6), Legislative Decree 24/2023.

³⁵ Art. 14(4), Legislative Decree 24/2023.

³⁶ Art. 5 (1) (a), Legislative Decree 24/2023.

³⁷ UNI ISO 37002, par. 8.1.

³⁸ Art. 5(1)(c), Legislative Decree 24/2023.

³⁹ Art. 5(1)(d), Legislative Decree 24/2023.

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Where investigations cannot be completed in a timely manner, e.g. because they are particularly complex, within the same deadline the manager shall update the reporting person on the status of the report and inform him/her of the additional time period needed to complete them⁴⁰.

Communications from the manager relating to the handling of the report, including acknowledgement and feedback, will be sent to the reporting person through the communication channel chosen by the reporting person.

The deadlines for sending the acknowledgement of receipt and acknowledgement are suspended during company closures and in any case from 1 August to 31 August and from 23 December to 7 January. If any of the time limits referred to in this article expire during the period of suspension of time limits, they shall begin again on the first working day following each period of suspension.

17. Preliminary assessment of the report

The manager conducts a preliminary examination of the report in order to check whether it concerns possible violations or retaliation falling within the objective and subjective scope of this procedure⁴¹.

In the event that the reporting party is not identified, the manager shall forward the report to the Management Body, as received, for any consequent determinations, keeping track of it and retaining the relevant documentation in accordance with Article 26 of this document to enable its future traceability⁴².

If the manager considers that the report does not fall within the scope of this procedure, he/she shall notify the reporting person, stating the reasons and indicating the internal department that may be competent to deal with the reported issue. For the purpose of closing the report, the manager prepares a Report for the Management Body and keeps an anonymised record of it in the Report Register.

In the event that the manager considers that the report falls within the scope of this procedure, the manager shall investigate the reported breach in accordance with the following provisions.

18. Request for additional information

Where not already present in the report, the manager asks the reporting person for the following information⁴³:

- Where did the violation take place?
- When did the violation occur (past, present, future, ongoing)?
- Who is involved in the violation?
- Have you reported it before? If yes, what, when and to whom? What action has been taken?
- What is the impact for the organisation from your point of view?
- Is the management involved or aware of the violation?
- Do you perceive risks for yourself or others?
- Do you have documents or other evidence to support your report?
- Is there anyone else who has direct knowledge of the violation that we can contact?
- Did someone try to hide the violation or discourage you from sharing your concern? If so, who and how?

19. Prioritisation of report management (triage)

Where there is more than one report to be handled simultaneously, the manager assesses the urgency of action based on the likelihood of the breach and its potential impact on the entity, taking into account the following factors⁴⁴:

- Can the violation become a criminal offence?
- Has the violation already happened, is it in progress or about to happen?
- Is there an immediate need to stop or suspend business activities?
- Is there an immediate health and safety risk?
- Is there an immediate risk to human rights or the environment?
- Is there a need to secure and protect evidence before it is deleted or destroyed?

⁴⁰ UNI ISO 37002, par 8.2.

⁴¹ UNI ISO 37002, par. 8.3.1, first item in the list NOTE.

⁴² ANAC LG, page 34, and Confindustria Operational Guide, page 17.

⁴³ UNI ISO 37002, par. 8.2.

⁴⁴ UNI ISO 37002, par. 8.3.1.

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- Is there a risk to the institution's functions, services and/or reputation?
- Can reporting have an impact on business continuity?
- What media impact can reporting have?
- Is further information available to support the report?
- What is the nature of the offence (type and frequency of the violation, role and seniority of the persons involved in the report)?
- How likely is it that the breach will also be reported outside the entity?
- Has the violation been reported before?
- How did the reporting person obtain the information: is the information 'first-hand' or 'hearsay'?

20. Establishment of the reported breach

The operator establishes the reported breach by carrying out one or more of the following activities⁴⁵:

- a) involvement of relevant corporate functions to support the investigation (e.g. human resources, legal department, internal audit, compliance officer, health and safety and finance), unless this would compromise the trust of the reporting person, the impartiality of the manager or the successful outcome of the investigation;
- b) collection of documentary evidence to corroborate the report;
- c) interview of persons able to report information relevant to the establishment of the violation;
- d) interview of the reported person, informing him/her in advance of the subject of the meeting⁴⁶, which the manager must necessarily provide in the event of a request by the latter, including by obtaining written comments and documents⁴⁷.

The manager documents the interviews conducted in writing by means of a report, the contents of which must be submitted to the interviewee for amendments and signature.

During the course of the investigation, the manager maintains contact with the reporting person and, if necessary, may request additional information from the latter⁴⁸.

In any case, the manager shall protect the identity of the persons involved and mentioned in the report until the conclusion of the investigation procedure⁴⁹.

21. Assessing and preventing the risk of retaliation

The manager assesses the risk of retaliation for the reporting person on the basis of the following factors⁵⁰:

- How likely is it that confidentiality will be maintained? For example: is anyone else aware of the violation? Has the violation been reported to anyone else? Can the nature of the information reveal their identity? Are they the only ones who have access to the information? Does the violation constitute an offence whose proof requires the identity of the reporting person to be revealed?
- Is the reporting person worried about retaliation? Has retaliatory conduct already occurred or do you perceive an imminent risk of retaliation?
- Is the reporting person involved in or affected by the violation?
- Does the report cover different types of violations?
- How did the reporting person obtain information on the violation?
- What is the relationship between the reporting person and the reported violation?
- What is the relationship between the reporting person and the entity?

The level of protection and the related actions taken depend on the type and timing of the report and the potential consequences of the breach.

Where the manager does not have the power to devise and implement strategies to prevent possible harm to the whistleblower (e.g. internal reorganisation of personnel), he/she shall notify the whistleblower in order to allow him/her to consent to the disclosure of his/her identity to whomever within the entity has such power, without prejudice,

⁴⁵ UNI ISO 37002, par. 8.3.1.

⁴⁶ UNI ISO 37002, par. 8.4.1.

⁴⁷ Art. 12(9), Legislative Decree 24/2023.

⁴⁸ Art. 5(1)(b), Legislative Decree 24/2023.

⁴⁹ Art. 12(7), Legislative Decree 24/2023.

⁵⁰ UNI ISO 37002, par. 8.3.2.

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however, to the other safeguards provided for in this procedure in the event that retaliation is then actually implemented.

22. Outcome of investigations carried out by the manager

The manager concludes the report management process by issuing a Report to the Management Body, in which he/she reports on the report management process and the outcome of the checks carried out, with particular reference to

- a) the non-existence of the reported breach or retaliation, specifying whether the report is deemed to have been made in bad faith for the purposes of the possible application of disciplinary sanctions against the reporting person;
- b) the existence or risk of the reported violation or retaliation occurring, specifying the person held responsible and the elements gathered.

The report does not mention the identity of the whistleblower or any other information identifying the whistleblower, except in cases of a report made in bad faith or where the whistleblower is held responsible for the violation ascertained.

23. Actions after a violation or retaliation is ascertained

The Governing Body assesses the contents of the Report and takes appropriate action on the outcome of the manager's findings. In particular:

- a) in case of incompleteness of the investigations carried out by the manager, it carries out further investigations, also through the competent corporate functions, a trusted lawyer or an external consultant;
- b) in the event of an ascertained violation or risk of violation, takes appropriate measures to prevent, interrupt or remedy the violation, as well as appropriate disciplinary measures against any person found responsible for the violation;
- c) if a concrete risk of retaliation is deemed to exist, takes appropriate measures to protect the whistleblower (e.g. internal reorganisation of personnel);
- d) in the event of ascertained retaliation, carried out or even only threatened, against the whistleblower, takes appropriate steps to remedy the retaliation suffered⁵¹ (e.g. reinstatement of the whistleblower in his or her previous job position), as well as appropriate disciplinary measures against any person held responsible for the retaliation;
- e) in the event of alleged bad faith on the part of the whistleblower in making the report, takes appropriate disciplinary measures against him/her.

The Management Body communicates the actions taken to the manager, for timely feedback to the reporting person, and regularly monitors the effectiveness of the measures taken.

The process of handling the report ends with the reporting party being informed of the outcome of the investigations carried out and of any actions taken accordingly by the Management Body.

24. Disciplinary proceedings following a report

Within the framework of the disciplinary proceedings aimed at sanctioning the reported breach, the identity of the reporting person shall not be disclosed without his/her express consent, even if knowledge of his/her identity is indispensable for the reported person's defence⁵².

In order to enable him/her to give his consent, if any, the manager shall inform the reporting person in writing of the reasons for the disclosure of confidential data⁵³.

25. Processing of personal data

The activities of receiving and handling reports entail the processing of personal data, which is implemented and organised by Chimar, in its capacity as Data Controller, in compliance with the legislation in force and guaranteeing to the persons concerned, on the basis of what is applicable to such processing, the exercise of their rights under Articles 15 to 22 of EU Regulation UE 2016/679.

The law firm Bd'A Bignotti e d'Acquarone Avvocati Associati, as manager of the reporting channel, is responsible for the processing on the basis of a formalised written appointment pursuant to Art. 28 of EU Regulation 2016/679.

⁵¹ UNI ISO 37002, par. 8.4.3.

⁵² Art. 12(5), Legislative Decree 24/2023.

⁵³ Art. 12(6), Legislative Decree 24/2023.

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The information on the processing of personal data resulting from the receipt and handling of reports is available to all interested parties on the company website.

26. Retention of documentation relating to reports

Reports are not used beyond what is necessary to adequately follow up on them⁵⁴. In particular, personal data that are not useful for the processing of a specific report, where possible, are not collected and, if accidentally collected, are deleted immediately.

The manager shall retain the reports and related documentation for as long as necessary to process them, but no longer than five years from the date of the communication of the final outcome of the reporting procedure⁵⁵.

In order to provide evidence of the effective implementation of the system, the manager keeps an anonymised record of the reports received and managed in a special Report Register, in which he/she indicates for each report, without any reference to the persons involved, the subject of the report, the time-frame within which it was handled, the outcome of the investigation and any consequent action.

⁵⁴ Art. 12(1), Legislative Decree 24/2023.

⁵⁵ Art. 14(1), Legislative Decree 24/2023.

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