



*To the attention of all staff of Fila Industria Chimica S.p.A., collaborators, suppliers, customers, as well as individuals who have legal and commercial relationships with the Company*

## **SUBJECT: INFORMATION ON WHISTLEBLOWING CHANNELS PURSUANT TO ITALIAN LEGISLATIVE DECREE 24/2023 - WHISTLEBLOWING REGULATION**

With this notice, we aim to inform all interested parties that, following the entry into force of Italian Legislative Decree 24/2023, which effectively transposed European Directive No. 2019/1937 concerning the protection of people who reports breaches of UE laws (so-called “whistleblowing”), FILA INDUSTRIA CHIMICA S.p.A. has taken all necessary measures to comply with the aforementioned legislation.

In particular, the aforementioned Italian Legislative Decree 24/2023 requires all Companies to:

- Establish specific internal channels for reporting unlawful acts, in order to safeguard the confidentiality of the whistleblower, the person involved, any subjects mentioned in the report, as well as its content and attachments, entrusting their management to a subject internal or external to the Company, specifically trained, autonomous and independent from the Company itself: **in this regard, FILA INDUSTRIA CHIMICA S.p.A. has decided to assign this function to Mr. Enrico Sinigaglia, Lawyer.** For the discipline of the aforementioned channels, reference is made to the specific procedure prepared;
- Inform all potentially interested parties of the methods for making reports of unlawful acts through the aforementioned internal channels: in this regard, FILA INDUSTRIA CHIMICA S.p.A. intends to publish the procedure on its own website, on the Company bulletin board, and through an e-mail communication sent to all subjects subject to the regulation;
- Inform all potentially interested parties of the possibility of making reports directly to the ANAC (National Anti-Corruption Authority), indicating the relevant conditions and procedures for doing so: in this regard, FILA INDUSTRIA CHIMICA S.p.A. refers to the specific procedure prepared for the purpose.

In view of the above, in compliance with the aforementioned regulatory obligations, the Company provides the following information.

### **1. What is WHISTLEBLOWING?**

The term “whistleblowing” refers to the practice of reporting unlawful behaviors that have occurred within the Company, identified by employees, collaborators, suppliers, professionals and customers during their work and/or professional activities, or in the course of legal and commercial relationships with the Company.

### **2. Who can make a report?**

All subjects working in various capacities at the Company (whether in a managerial position or under the direction of others) or those who collaborate or interact with the Company in any capacity (e.g., customers, suppliers, collaborators, professionals, etc.) can report a behavior, act or omission that they believe to be unlawful under Italian Legislative Decree 24/2023. Specifically, the following subjects can report unlawful behavior of which they have become aware during their work activities, professional activities or in the course of



legal relationships with the Company:

- Employees of the Company (including subjects still in the probationary period), or personnel employed by the Company's suppliers;
- Candidates for vacant positions, where information about the law breaches they intend to report was acquired during the selection process or in other pre-contractual phases;
- Freelancers and collaborators of the Company;
- Former employees or collaborators of the Company, where information about the law breaches they intend to report was acquired during the course of their employment and/or collaboration;
- Volunteers and interns, paid and unpaid, who provide their services to the Company;
- Shareholders and individuals with administrative, management, control, oversight or representation functions, even if these functions are exercised de facto, within the Company.

### 3. What can be reported?

The whistleblower can make detailed reports concerning:

- a) Breaches of national rules (criminal, civil, administrative, or accounting offenses other than those identified as violations of EU law);
- b) Infringements of Authority measures;
- c) Violations of human rights;
- d) Behaviors that cause damage or prejudice to the Company, even if only to the Company's reputation;
- e) Offenses falling within the scope of application of EU or national legislation indicated in the Annex to the Italian Legislative Decree 24/2023, or national provisions that implement EU legislation listed in the Annex to the European Directive 2019/1937 - even if not listed in the Annex to the Italian Legislative Decree 24/2023 -, relating in any case to the following sectors: public procurement; financial services, products and markets; prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data, security of networks and information systems;
- f) breaches affecting the EU's financial interests;
- g) breaches relating to the internal market, including breaches of EU competition and State aid rules, and breaches of national corporate tax rules;
- h) Acts or behaviors that, although not expressly falling within the previous points, could potentially undermine the purposes of EU laws regulating the sectors listed in points e, f, g of this list.

To facilitate the identification of facts that may be reported, a list of relevant conduct/behaviors is provided below, for illustrative purposes only:

- Violation of codes of conduct;
- Accounting and administrative irregularities, as well as irregularities in accounting and tax compliance or in the drawing up financial statements;
- False statements and certifications;
- Violation of environmental, safety at work and control legislation;
- Non-transparent hiring practices;
- Behaviors aimed at obstructing the activities of Supervisory Authorities (e.g., failure to submit



- documentation, submission of false or misleading information);
- Promise or giving of money, goods or services or other benefits aimed at corrupting suppliers, customers, or public officials;
- • Actions that may damage the reputation of the Company.

**It is strictly forbidden to make reports that:**

- **involve violations, conduct or omissions that the complainant does not have reasonable grounds to believe they are true;**
- **are groundless, defamatory or libelous;**
- **have a discriminatory nature, as they refer to sexual, religious or political orientations, or the racial or ethnic origin of the reported subject;**
- **are aimed solely at damaging the reported subject;**
- **ultimately, integrate a form of abuse and/or exploitation of the whistleblowing institution.**

**The individual who makes prohibited reports, particularly reports that are found to be false, defamatory or libelous, with the sole purpose of harming the reported party, is aware that the protection measures of Italian Legislative Decree no. 24/2023 cannot be applied to him and that he may incur disciplinary sanctions, if his criminal or civil responsibility for the crimes of defamation or libel is established.**

#### 4. How to make a report

Individuals who intend to report an unlawful act attributable to the hypotheses listed above have the following reporting channels available to them.

##### 4.1. Internal reporting channels

The Company, pursuant to Article 4 of Italian Legislative Decree no. 24/2023, has implemented specific internal reporting channels, which guarantee the confidentiality of the reporting subject, the person involved in the report, the individuals potentially mentioned in the report, as well as its content and attachments, as specified in the "Whistleblowing Management Procedure", available at the Company and on the Company's website, in the dedicated section.

Specifically, for the purposes of this paragraph, the whistleblower can proceed with the report through the following channels:

- Priority channel:** sending the report by registered letter with acknowledgment of receipt to the attention of the Reporting Channels Manager, identified in the person of Mr. Enrico Sinigaglia, Lawyer, who can receive the report at the following address: Wiadvisory law firm, Via Francesco Rismondo No. 2/E - 35131 Padua - Italy, to the attention of Mr. Enrico Sinigaglia. In this case, the whistleblower must insert the report into two sealed envelopes: the first with his identifying data together with a photocopy of his identification document; the second with the content of the report, in order to separate his identifying data from the report. Both the envelopes must be placed in a third sealed envelope bearing the words "Reserved for the Reporting Channels Manager", in the person of Mr. Enrico Sinigaglia;
- Alternative channel:** using the reserved phone line: 0039 351 6524889, by interacting directly with the Manager, or by leaving a message on the answering machine. The reporter may also request a specific direct meeting with the Manager to personally make his report. During the conversation or messaging,



the reporter is free to reveal or not reveal his identity.

In any case, it is essential for the reporter to indicate in the subject of the communication the "NAME OF THE COMPANY WHERE THE BREACH WOULD HAVE OCCURRED" in order to allow the relevant investigative activities. Furthermore, in the report, regardless of the chosen method of submission, the reporter must provide a detailed description of the matter he intend to report, clearly indicating:

- a. name and surname, qualification and function/role of the author responsible of the commission/omission;
- b. the time and place of commission/omission, along with any other element deemed relevant for the report;
- c. any other subject involved who may potentially testify to the incident;
- d. any attached documentation that can confirm the validity of the concern;
- e. any private interests related to the concern;
- f. any other information that may facilitate the collection of evidence on what is reported.

To facilitate the report, it is possible to use the " Whistleblowing Report Form", available on the Company business board and on the Company's website, in the dedicated section.

The informant may indicate his name and surname within the report, as well as all the elements useful for identifying his role within the Company, or the relationships he has with it, unless he wishes to make an anonymous report.

In the latter case, the informant is aware that anonymous reports may be considered only if adequately substantiated and provided with abundant details.

#### 4.2. External reporting channel

The Company informs that it is also possible to report any offenses through the reporting channels provided by the National Anti-Corruption Authority (ANAC) and can be found on the institutional website <https://www.anticorruzione.it/-/whistleblowing>. The instructions for making the report are published on the website of the mentioned Authority, to which explicit reference is made.

In any case, it is emphasized here that the reporting person can make an external report only if, at the time of its submission, one of the following conditions occurs:

- a) the mandatory activation of the internal reporting channel is not provided for within his working context, or this, even if mandatory, is not active, or, even if activated, does not comply with what is required by the law (Article 4, Italian Legislative Decree no. 24/2023);
- b) the reporting person has already made an internal report and it has not been followed up;
- c) the reporting person has reasonable grounds to believe that, in case of an internal report, it would not be effectively followed up or there is a risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the violation could constitute an imminent or obvious danger to public interest.

Within its function, ANAC will carry out appropriate investigative inquiries to verify the existence of legal grounds legitimizing the submission of the report.

For the analysis of the protective measures adopted by the Company to safeguard the confidentiality of the informant, as well as to protect him against any retaliatory or discriminatory acts, reference is made to the



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"Whistleblowing Management Procedure".

San Martino di Lupari, 30/04/2024

