



FILA Industria Chimica Spa
Via Garibaldi, 58
35018 San Martino di Lupari
Padova—Italy

T +39 049 94 67 300
F +39 049 94 60 753

filasolutions.com
info@filasolutions.com



FILA INDUSTRIA CHIMICA S.p.A.
Procedure for the management of internal concerns
(c.d. Whistleblowing)

Table with 4 columns: Review, Date, Activity, Approved. Row 1: 01, 15/12/2023, First adoption, Board of Directors.



## INDEX

1. Purpose and scope of application
2. Recipients and functions
3. Related documentation
4. Company's obligations
5. Reporting through the internal channels
6. Obligations of the Internal Reporting Channels Manager
7. Protection of the reporter
8. Protection of the reported subject against false, defamatory, slanderous reporting
9. Annexes



## 1. PURPOSE AND SCOPE OF APPLICATION

The purpose of this Procedure is to provide all necessary guidance for the management of the so-called whistleblowing – namely the practice of reporting illicit behaviors occurring 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 itself – to take place correctly, in full compliance with the provisions of Italian Legislative Decree no. 24/2023, implementing EU Directive no. 2019/1937.

## 2. RECIPIENTS AND FUNCTIONS

This Procedure is addressed to all individuals who, having become aware of illicit behaviors, acts, or omissions, intend to report them through the internal reporting channels implemented by the Company. Therefore, the recipients of this Procedure are to be found among the following subjects:

- Employees of the Company (including those still on probation), as well as personnel employed by suppliers of the same;
- Candidates for vacant positions, where information on the violations they intend to report has been acquired during the selection process or in other pre-contractual phases;
- Independent professionals and collaborators of the Company;
- Former employees or collaborators of the Company, where information on the violations they intend to report was acquired during the course of the employment and/or collaboration relationship;
- Volunteers and trainees, paid and unpaid, who provide their services to the Company;
- Shareholders and individuals with administrative, managerial, control, supervisory, or representative functions, even if such functions are exercised de facto, within the Company.

The Procedure entails a series of activities entrusted to the following functions, which are equally subject to the same Procedure:

ROLE	DEFINITION
Reporting Party	This is the subject (worker, supplier, collaborator, professional or customer) who makes the report of the violation found and that must be guaranteed in its confidentiality as well as any retaliatory behavior.
Internal Reporting Channels Manager (hereunder the “Manager”)	This is the internal or external subject of the Company, which is entrusted with the management of internal reporting channels.
Reported Party	The person concerned (worker, supplier, collaborator, professional or customer) which is attributed the paternity of the alleged and possible unlawful and which must also be guaranteed in its right of defence against unjust or unsubstantiated or substantiated accusations.

### 3. RELATED DOCUMENTATION

Documentation relating to the processing of personal data, pursuant to and for the purposes of Reg. EU n. 2016/679 (GDPR), for purposes related to the management of whistleblowing (e.g. Register of the Data Controller, information on the processing of personal data, appointment of persons in charge and external managers).

### 4. COMPANY'S OBLIGATIONS

This Procedure outlines the operating methods by which the Company intends to comply with the obligations identified in art. 4 and ss. of Italian Legislative Decree No. 24/2023.

In particular, in order to allow and facilitate the reporting of unlawful and/or abnormal behaviour, ensuring the confidentiality of the reporting agent, the person involved and any persons mentioned in the alert, as well as the content of the same and its annexes, the Company has activated special internal reporting channels. In particular:

The subjects in the top position or subject to other direction, or those who in any way collaborate or interact with the Company (e.g. customers, suppliers, collaborators, etc.) may transmit their own reports directly to the Internal Reporting Channels Manager, through:

- a) **Priority channel:** the sending of the report by registered letter with acknowledgement of receipt to the attention of the Reporting Channels Manager, identified in the person of the Ms. Federica Negro, Attorney, who can receive the report by receiving the communication at the following address: Wl advisory law firm, via Francesco Rismondo n. 2/E - 35131 Padoua - Italy. In this case, the reporter will take care to insert the report in two closed envelopes: the first with his identification data together with the photocopy of his identification document; the second with the subject-matter of the report, in order to separate his identification data from the report. Both such envelopes must be inserted in a third sealed envelope that shows the writing: "Reserved for the Reporting Channels Manager", in the person of the Ms. Federica Negro, Lawyer;
- b) **Alternative channel:** the use of the reserved telephone line: 0039 351 6524889, interacting directly with the Manager, or leaving a message in the voice mail. The reporter may also request a special direct meeting with the Manager to make his report in person. During the conversation or messaging the reporter is free to reveal or not his identity.

In this regard, it is specified that the confidentiality of the identity of the reporting party, of the parties involved or mentioned, as well as of all the other elements of the concern, including any annexes and documents recalled, is guaranteed by:

- the implementation of the aforementioned reporting channels respecting the provisions of the ANAC Guidelines, approved by Resolution No. 311 of 12 July 2023;
- the autonomy and independence referred to by the appointed Reporting Manager;
- the use, for the receipt and management of reports, of a registered letter that will be received by the appointed Manager who is external to the Company;
- the use, for the reception and management of reports, of a telephone line owned exclusively by the appointed Internal Reporting Manager, which does not allow any of the internal subjects of the company to know the communications received.

Moreover, the Company, in compliance with the provisions of art. 5, paragraph 1, lett. e) of Italian Legislative Decree No. 24/2023, undertakes to post on the Company notice boards special

information, related to this Procedure, containing clear information in order:

- a) the internal reporting channels, the procedures to be followed and the conditions for carrying out an internal report; and
- b) the channel, the procedures, the conditions for making any external reports through the instruments made available by the National Anti-corruption Authority (ANAC).

The described information shall also be made available in a dedicated section on the Company's website, in order to make the information referred to in points a) and b) accessible also to those who, even if they do not frequent the places of work, have a legal relationship with the Company itself (e.g. customers, suppliers, consultants, etc.).

## 5. REPORTING THROUGH THE INTERNAL CHANNELS

### 5.1 SUBJECT OF THE REPORT

The reporter, using the channels made available by the Company and following the instructions given in paragraph 6.3 on "reporting methods", can make detailed reports on:

- a) Violations of national regulatory provisions (criminal, civil, administrative or accounting offences other than those identified as violations of EU law);
- b) Violations of Authority measures;
- c) Human rights violations;
- d) Behaviour that causes damage or prejudice, even if only of image, to the Company;
- e) offences that fall within the scope of European Union or national acts listed in the Annex of Italian Legislative Decree no. 24/2023, or national acts that constitute the implementation of European Union acts listed in the Annex to the Directive (EU) 2019/1937, although not listed in the Annex to Italian Legislative Decree No. 24/2023, relating in any case to the following areas: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; security and conformity of products; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data, security of networks and information systems;
- f) acts or omissions affecting the financial interests of the European Union;
- g) acts or omissions relating to the internal market, including infringements of European Union competition and State aid rules, as well as infringements of company tax rules;
- h) acts or behaviour which, although not expressly covered by the preceding paragraphs, may potentially frustrate the object or purpose of the provisions referred to in the acts of the European Union governing the areas indicated in paragraphs e, f, g of this paragraph.

**It is specified from now on that all behaviours, conduct, omissions or violations referred to in points a, b, c, d, e, f, g, h can be reported through the use of internal channels implemented by the Company.**

**On the other hand, only the pipelines referred to in points e, f, g, h can be reported through the use of the external channel made available by ANAC, in the presence of the legal conditions clarified in the attached information.**

In order to facilitate the identification of the facts that may be reported, the following is a purely illustrative and non-exhaustive list of relevant conduct/behaviour:

- o code of conduct's violation;

- irregularities in the accounting, administrative, accounting and tax obligations or in drawing up the financial statements;
- false declarations and false certifications;
- breach of environmental, occupational safety and control standards;
- non-transparent recruitment;
- behaviour to hinder the control activities of the Supervisory Authorities (e.g. failure to deliver documentation, presentation of false or misleading information);
- promise or giving of money, goods or services or other benefits to corrupt suppliers, customers, or public officials;
- actions likely to damage the Company's reputation.

The category of criminal offences which can be reported includes, at least for some cases of criminal importance, the configuration of the attempt, where it is provided for its punishability.

## 5.2 PROHIBITED CONCERNS

On the other hand, it is strictly forbidden to make reports that:

- There are violations, conduct, omissions, which the reporting agent has no grounds to believe are true;
- are spurious, defamatory or slanderous;
- are of a discriminatory nature, as they relate to sexual, religious, political or racial or ethnic orientation of the person reported;
- are only aimed at damaging the reported subject;
- ultimately, they concretize forms of abuse and/or instrumentalization of this Procedure and the institution of whistleblowing.

In addition, it is specified from now on that the following information may not be taken into consideration:

- to disputes, claims or requests related to a personal interest of the reporter;
- to the individual relationships of work or collaboration of the signaller with the Company, or with hierarchically over-ordered figures;
- to aspects of the privacy of the reported person, without any direct or indirect connection with the business and/or professional activity.

**It is specified from now on that the protections granted to the signaller by Chapter III of Italian Legislative Decree No. 24/2023, and detailed below, are no longer applicable if it is established, even by a judgment in the first instance, the criminal liability of the person who has been reported for the offences of slander, defamation or for other offences specifically attributable to the falsity of the complaint. Similarly, protection in favour of the signaller is not guaranteed in the event that the latter is held liable in civil proceedings for having issued signals in bad faith, supported by intent or gross negligence. In addition, in these cases, a specific disciplinary sanction may be imposed.**

## 5.3 OPERATIONAL ARRANGEMENTS FOR ISSUING THE REPORT

The following operational instructions must be followed by the reporter who intends to report a fact attributable to the pipelines listed in paragraph 5.1.

In particular, the concern:

- must be carried out in good faith and must not be based on mere suspicion or rumours;
- it must be as detailed as possible and offer as many elements as possible to enable the Manager to carry out the necessary checks and investigations;
- it must not take an insulting tone or contain personal offenses or moral judgments aimed at offending or damaging the honor and/or personal and/or professional decorum of the person or persons to whom the reported facts are related.

In particular, for the purposes of this paragraph, the reporting agent may report by:

- Priority channel:** the sending of the report by registered letter with acknowledgement of receipt to the attention of the Reporting Channels Manager, identified in the person of the Ms. Federica Negro, Attorney, who can receive the report by receiving the communication at the following address: Wl advisory law firm, via Francesco Rismondo n. 2/E - 35131 Padoua - Italy. In this case, the reporter will take care to insert the report in two closed envelopes: the first with his identification data together with the photocopy of his identification document; the second with the subject-matter of the report, in order to separate his identification data from the report. Both such envelopes must be inserted in a third sealed envelope that shows the writing: "Reserved for the Reporting Channels Manager", in the person of the Ms. Federica Negro, Lawyer;
- Alternative channel:** the use of the reserved telephone line: 0039 351 6524889, interacting directly with the Manager, or leaving a message in the voice mail. The reporter may also request a special direct meeting with the Manager to make his report in person. During the conversation or messaging the reporter is free to reveal or not his identity.

In any case, in the text of the electronic communication or in the course of the direct phone call/meeting with the Manager, the signaller must describe in detail the fact subject of the report, with a clear indication of:

- I. name and surname, qualification and function/role of the person responsible (c.d. reported);
- II. the circumstances of the time and place of occurrence, together with any other elements considered to be relevant to the reporting;
- III. any persons present at the site of the breach, who can potentially testify about the incident;
- IV. any supporting documents which may confirm the validity of the fact reported;
- V. any private interests linked to the reporting;
- VI. any other information that may facilitate the collection of evidence on the reported.

To facilitate reporting, you can use the DS\_01 "Form for reporting unlawful acts - whistleblowing", available on the Company bulletin boards and on the Company's website, in the dedicated section. The reporter may indicate in the communication his name and surname, as well as useful elements to identify his role within the Company, or the relationships he maintains with the same, unless he wants to make an anonymous report.

In the latter case, the reporting agent is aware that anonymous reporting can only be taken into account if it is properly substantiated and detailed.

The signaller is also aware that the Manager may not take into account the reports not formalized in the ways and contents indicated in this Procedure.

## 6. OBLIGATIONS OF THE INTERNAL REPORTING CHANNELS MANAGER

### 6.1 INTERNAL CHANNELS MANAGEMENT

The management of the internal reporting channels is entrusted to the Manager, who undertakes to follow the following operating instructions in carrying out this function. In particular, the

Reporting Manager appointed shall carry out the following activities:

- upon receipt of an alert, proceed to register it in the Register of Reports, attached to this Procedure, taking care to note any update related to the position;
- then proceeds to send - within seven days of receipt of the report - a special acknowledgment of receipt of the concern to the reporter;
- thereafter, within twenty days of receipt of the alert, the Manager shall assess its eligibility, taking into account the following criteria:
  - i. manifest lack of objective and subjective legal conditions for the exercise of the power of investigation (e.g. reporting by an unauthorized person; reporting concerning the violation of legal rules not included in the Italian Legislative Decree No. 24/2023, etc.);
  - ii. the essential elements of the alert (e.g. a description of the facts, an indication of the circumstances of the time and place of the infringement, an indication of the person responsible for the infringement);
  - iii. the fact that there is no factual evidence to justify further investigation is clearly unfounded;
  - iv. a general indication that the facts are not comprehensible;
  - v. reporting of claims related to a personal interest of the signaller, without any direct and/or indirect link to the interests of the Company.
- if it deems it useful and appropriate, the Manager - before expressing its assessment on the eligibility of the report - may request additional elements from the reporting agent through the dedicated channel;
- in the absence of integrations, in the presence of insufficient integrations, or in the cases referred to in the previous paragraphs, where the Manager has not considered necessary or appropriate to request any supplement for the manifest inadmissibility of the alert, the Manager proceeds to its storage, providing appropriate communication to the signaller;
- where the Manager considers the report to be admissible, it shall initiate further investigation activities in order to assess its merits. In particular, the same may request additional information from the reporting person, or subjects indicated by the same as witnesses of the facts, or may acquire useful documents from other offices of the Company, using also the support of other corporate functions, always taking care not to compromise in any way the protection of the confidentiality of the signaller and the reported;
- in any case, if it is appropriate to involve additional subjects, internal or external to the Company, as informed of the reported facts, the Manager shall in no way transmit the report to them, limiting itself solely to any communication of the results of the checks carried out and, where appropriate, carefully anonymised extracts from the alert, taking the utmost care to ensure that the information provided enables the identity of the alert and the alert to be traced;
- within a maximum period of three months from the date of the acknowledgement of receipt or, in the absence of such a notice, within three months of the expiry of the period of seven days from the submission of the alert, the Operator shall provide the reporting agent with appropriate feedback, whether the alert was found to be unfounded and therefore filed, or whether it was found to be well founded. In any case, the Manager will take care to provide adequate justification for its assessment.

Therefore, you can configure two different scenarios:

- A. The Manager, on the outcome of the investigations conducted, considers that the report is unfounded and proceeds with its closure, drawing up a reasoned report;
- B. The Manager, on the outcome of the investigations carried out, considers the report well



founded. In this case, the Manager transmits the preliminary findings to the company bodies in charge (and in particular to the Board of Directors) or to external authorities, in relation to the illicit profiles found.

The Manager shall in any case ensure that the documents transmitted do not contain explicit or implicit references to the identity of the reporting agent.

- In the case B, where the report concerns the unlawful conduct of an employee and/or collaborator of the Company, it will follow the establishment of appropriate disciplinary proceedings, pursuant to art. 7 of the Workers' Statute and in full respect of the principle of contradiction between the parties, taking into account the specifics of the legal status of the person in respect of whom it is carried out (apical, subordinate, collaborator);
- In case B, where the report concerns the unlawful conduct of a supplier and/or professional of the Company, the Board of Directors, duly informed, may proceed to the resolution of the current contractual relationship, reserving in any case to act in the most appropriate courts for the protection of the Company's legal interests;
- it should be noted that where the report concerns the unlawful conduct of one or more members of the Board of Directors of the Company or of the Board of Statutory Auditors, the Manager will transmit the results of its investigative activity to the Chairman of the Board of Directors for the evaluations and actions within its competence. If, however, the report concerns the unlawful conduct of the Chairman of the Board of Directors, the Manager will transmit the results of its investigations to the Board of Statutory Auditors;
- in any case, at the outcome of the investigative activity under its responsibility, the Manager may not formulate or transmit any kind of opinion in relation to the type and extent of the sanction to be imposed in the specific case;
- the Operator shall report in the annual report on the number of reports received and their progress, ensuring, in any case, that this documentation does not contain references to the identity of the reporting person and the reported person, or references to identify such persons.

**Of all the activities carried out by the competent corporate bodies (Board of Directors, Board of Statutory Auditors, etc.) and the findings, the Manager is constantly kept informed.**

## 6.2 RETENTION OF REPORTS AND RELATED DOCUMENTATION

The Manager, as part of the activities related to the management of internal reporting channels, also takes care of the storage of the reports received and the related documentation.

In particular, the Manager shall:

- compile and update the Register of Reports, indicating: the reported event, name and surname of the reporting person and any contact details, date of sending the acknowledgement of receipt, any request for additions, survey activities carried out, date of receipt of the report, outcome of the report (founded/unfounded), notes on the consequences of the report;
- collect all reports in a dedicated database in electronic and/or paper format, taking care to keep them for the time necessary for the processing of individual alerts and in any case not later than five years from the date of notification of the final outcome of the reporting procedure;
- make available to parties outside the Manager, with the Manager's permission, the data and information stored in the database, unless access must be allowed obligatorily pursuant to law;
- define, with appropriate internal provision, the criteria and conditions of access to the database, as well as those of storage and protection of data and information in compliance with current legislation.

In any event, in order to ensure confidentiality of the identity of the reporting agent, the Manager and the entities designated to support him undertake to maintain the strictest confidentiality on reports and not to disclose any information they have learned during the exercise of their duties.

In particular, the Manager shall act in such a way as to guarantee the notifiers against any form of retaliation, discrimination or penalisation and, in general, against any negative consequences arising therefrom, ensuring the utmost confidentiality of the identity of the person making the report.

## 7. PROTECTION OF THE REPORTER

The Company intends to guarantee maximum protection and protection to the reporting company, having regard to its confidentiality as well as the right not to suffer any form of discrimination or retaliation following the reporting of an offence.

### 7.1 PROTECTION OF THE CONFIDENTIALITY OF THE COMPLAINANT

The internal reporting channels made available by the Company guarantee the confidentiality of the identity of the reporting agent and all other elements of the reporting (including the accompanying documentation to the extent that its disclosure, even indirectly, may allow the identification of the reporting agent), as detailed in the previous paragraphs (cf. par. 4 "Obligations of the Company"). It should be noted that the identity of the reporting party and any other information from which that identity can be inferred, directly or indirectly, cannot be disclosed without the express consent of the complainant, persons other than those competent to receive or respond to allegations.

In disciplinary proceedings, the identity of the reporting party may not be disclosed where the challenge of the disciplinary charge is based on separate and additional findings with respect to the report, even if they are a consequence of the report.

Where the dispute is based, in whole or in part, on the concern and knowledge of the identity of the reporting party is indispensable for the defence of the accused party, the allegation shall be usable for disciplinary proceedings only if the reporting person has given his or her express consent to the disclosure of his or her identity.

In this case, the Manager of the internal reporting channels must give notice to the complainant of the reasons for the disclosure of confidential data.

It is specified that the report is subtracted from the access provided by articles 22 and following of Italian Law 7 August 1990, n. 241, as well as by articles 5 and following of Italian Legislative Decree 14 March 2013, n. 33.

Finally, in any case, the Company, the Manager and the other bodies responsible for using the reports in addition to what is necessary to comply with them.

### 7.2 PROTECTION OF PRIVACY AND PROCESSING OF PERSONAL DATA

It is also specified that the personal data of the complainant, the reported person and all the parties involved in the allegation are processed in accordance with the current legislation on the protection of personal data referred to in Reg. EU n. 2016/679 (GDPR) and pursuant to Italian Legislative Decree 196/2003, as amended by Italian Legislative Decree 101/2018.

In particular, the data subject may consult the information on the processing of personal data (in which specify the information referred to in art. 13 GDPR) posted on the company bulletin boards and published on the Company's website, in the section dedicated to whistleblowing.

In any case, it is specified that the Data Controller processes the personal data collected only for the time necessary for the management and finalization of the report, and in any event not later than five years from the date of notification of the final outcome of the reporting procedure.

The data subject is guaranteed the exercise of the rights referred to in art. 15 and ss. of Reg. EU n. 2016/679, according to the procedures indicated in the relative information.

In this context, in the light of what is specifically provided by art. 35 of Reg. EU No. 2016/679, the Company proceeded with the prior execution of the Impact Assessment (DPIA) which did not reveal risks for the data subject.

### 7.3 PROTECTION AGAINST RETALIATION

The reporting agent may not be sanctioned, delegated, dismissed, transferred, or subjected to any other organisational measure having negative effects, direct or indirect, on working conditions, as a result of its reporting. Retaliatory and/or discriminatory measures are not only acts and measures but any conduct or omission against the complainant, to restrict and/or restrict the performance of the worker's own duties in such a way as to reveal an intent to harass or otherwise to worsen the working situation.

**The reporter who considers that he has suffered retaliation and/or discrimination, as a result of the unlawful actions, may report such retaliatory measures to ANAC.**

**In any case, the retaliatory or discriminatory measures that infringe art. 17 of Italian Legislative Decree No. 24/2023 are null and void and persons who have been dismissed because of the allegation are entitled to be reinstated in the workplace, pursuant to Article 18 of Italian Law 20 May 1970, n. 300 or Article 2 of Italian Legislative Decree 4 March 2015, n. 23, due to the specific rules applicable to the worker.**

**The protection measures outlined so far, both concerning confidentiality and the prohibition of retaliation, are also extended to:**

- to the c.d. facilitators (that is, the subjects that assist the complainant in the process of signalling, operating in the same working context);
- to subjects in the same working environment as the complainant, who are linked to the signaller by a stable emotional or family relationship by the fourth degree;
- to work colleagues of the reporting party who work in the same working environment and who have a habitual and current relationship with that person;
- to the entities owned or for which the reporting party works, as well as to entities operating in the same working environment.

## 8. PROTECTION OF THE REPORTED SUBJECT AGAINST FALSE, DEFAMATORY, SLANDEROUS REPORTING

The subject who makes a prohibited report, and in particular a report that is false, defamatory, slanderous, with the sole purpose of damaging the reported subject, is aware that the protection measures described in the previous paragraph cannot be applied in his favor, pursuant to and for the purposes of art. 16 of Italian Legislative Decree No. 24/2023.

Furthermore, where the criminal liability of the reporting person for defamation or slander offences, or his civil liability, for the same reason, in cases of intent or gross negligence, is established, including by a judgment of the Court of First Instance, the appropriate disciplinary sanction must be imposed on the reporting party.

In this context, the reported person, who is informed of a report of wrongdoing against him and who considers the same unfounded, false, slanderous or defamatory, may submit a special request to the Manager to know the identity of the reporting party, for the purpose of establishing specific civil and/or criminal proceedings for the protection of his interests.

The reported person is already aware that the identity of the reporting party can only be revealed with his or her express consent and that in any case acts of retaliation and discrimination, as listed and described in the previous paragraph, are prohibited.

## 9. ANNEXES

- Information on internal and external whistleblowing channels
- DS-01 *“Form for reporting unlawful acts – whistleblowing”*
- DS-02 *“Reporting register”*

Fila Industria Chimica S.p.A.

