



Whistleblowing Policy (LTC)

SUMMARY

1. PURPOSE AND FIELD OF APPLICATION	2
2. NORMATIVE REQUIREMENTS	2
3. DEFINITIONS	2
4. OPERATIVE MODE	2
4.1. Whistleblowing	2
4.1.1. Recipients	2
4.1.2. Subject of the report	3
4.2. Communication	3
4.2.1. Communication channels	3
4.2.2. Recipients of the report	3
4.2.3. Reporting requirements	4
4.3. Reporting management procedure	4
4.3.1. Preliminary analysis	4
4.3.2. Specific insights	4
4.4. Protection	5
4.4.1. Protection and responsibility of the reporting person	5
4.4.2. Protection of the reported person	5
4.5. Documentation management	5
4.5.1. Record keeping	5
5. RELATED DOCUMENTS	5

Controlled copy no. _____
 Uncontrolled copy

Document status: AT

2	04/12/2023	Update for legislative adaptation	DIR LTC
Rev.	Date	Reason	Approved

1. PURPOSE AND FIELD OF APPLICATION

The purpose of this procedure is to provide the reporting person (so-called whistleblower) with clear operational indications regarding the subject, contents, recipients and methods of transmission of the reports, as well as the forms of protection offered to them.

Business name	Applicability	Notes
LA TRIVENETA CAVI SPA	Complete	-
VENETA TRAFILI SPA	Not applicable	See dedicated procedure

2. NORMATIVE REQUIREMENTS

- **Legislative Decree 231/2001** - Administrative liability of companies and bodies
- **DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL** of October 23rd, 2019 on the protection of persons reporting breaches of Union law.
- **Legislative Decree 24/2023** - Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23rd, 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national legislative provisions.
- **ISO 37002** - Whistleblowing management systems. Guidelines.

3. DEFINITIONS

«**Information on violations**»: information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete elements, could be committed in the organization with which the reporting person or the person making a complaint to the judicial or accounting authority has a legal relationship pursuant to article 3, paragraph 1 or 2 of Legislative Decree 24/2023, as well as the elements regarding conduct aimed at concealing such violations;

«**Report**»: the written or oral communication of information on violations;

«**Internal reporting**»: the communication, written or oral, of information on violations, presented through the internal reporting channel referred to in Article 4 of Legislative Decree 24/23;

«**External reporting**»: the communication, written or oral, of information on violations, presented through the external reporting channel referred to in Article 7 of Legislative Decree 24/23;

«**Public disclosure**» or «**disclose publicly**»: placing information on violations in the public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people;

«**Reporting person**»: the natural person who reports or publicly discloses information on violations acquired within their work context;

«**Facilitator**»: a natural person who assists a reporting person in the reporting process, operating within the same working context and whose assistance must be kept confidential;

«**Work context**»: the work or professional activities, present or past, carried out within the relationships referred to in Article 3, paragraphs 3 or 4, of Legislative Decree 24/23 through which, regardless of the nature of such activities, a person acquires information on violations and in which they could risk suffering retaliation in case of reporting or public disclosure or reporting to the judicial or accounting authority;

«**Manager**»: the person appointed by the Board of Directors for the management of reports and internal reporting channels;

«**Anonymous report**»: any report in which the personal details of the reporting person are not specified or traceable;

«**Retaliation**»: any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the reporting, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause – directly or indirectly - unfair damage to the reporting person or the person that has filed the complaint.

«**Company**»: LTC

4. OPERATIVE MODE

4.1. Whistleblowing

4.1.1. Recipients

Recipients of the procedure are:

- company top management and members of the corporate bodies;
- the Company's employees;
- partners, suppliers, consultants, collaborators, interns, members and, more generally, anyone who has an existing relationship with the Company.

The protection of recipients also applies:

- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- during the probationary period;

- after the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

The following are also considered recipients:

- people who assist a reporting person in the reporting process, operating within the same working context and whose assistance must be kept confidential (so-called facilitators);
- people from the same working context as the reporting person and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- work colleagues of the reporting person, who work in the same work context as the reporting person and who have a usual and current relationship with said person;
- entities owned by the reporting person or for which the same people work, as well as entities that operate in the same working context as the aforementioned people.

4.1.2. Subject of the report

The report may concern the commission of:

- 1) administrative, accounting, civil or criminal offenses which do not fall under numbers 3), 4), 5) and 6);
- 2) significant illicit conduct pursuant to Legislative Decree 231/2001 or violations of the Organization, Management and Control Model provided therein, which do not fall under numbers 3), 4), 5) and 6);
- 3) offenses that fall within the scope of application of the European Union or national acts indicated in the annex to Legislative Decree 24/2023 or of the national acts that constitute the implementation of the European Union acts indicated in the annex to the directive (EU) 2019/1937, although not indicated in the annex to Legislative Decree 24/2023, relating to the following sectors: public procurement; financial services, products and markets and 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 protection of personal data and security of networks and information systems;
- 4) acts or omissions detrimental to the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
- 5) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union rules on competition and State aid, as well as violations relating to the internal market related to acts which infringe corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
- 6) acts or behavior that nullify the object or purpose of the provisions referred to in Union acts in the sectors indicated in numbers 3), 4) and 5).

The report may also concern:

- information relating to conduct aimed at concealing the violations indicated above;
- illicit activities not yet carried out but which the reporting party reasonably believes could occur in the presence of concrete, precise and consistent elements;
- well-founded suspicions.

Disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual working relationships or are inherent to their working relationships with hierarchically superordinate figures are excluded.

4.2. Communication

4.2.1. Communication channels

The Company has set up an internal reporting channel, pursuant to Article 4 of Legislative Decree 24/23.

In particular, the Company has identified the following dedicated telephone number (**366 762 1545**) to be contacted through the Telegram App, adequately encrypted so as to guarantee the confidentiality of the reporter, the person involved and the person in any case mentioned in the report, as well as the content of the report and the relevant attached documentation.

Reports can be made through this channel in written and oral form, including by means of a recorded voice message.

The internal reporting channel is communicated to all recipients by means of a specific notice or by publication on the Company's website and is accessible from the latter, in order to forward a report, by means of a direct link.

This is without prejudice to the possibility of sending the report in a sealed envelope, without external identification of the sender and with the wording "WHISTLEBLOWING REPORT", to the address LA TRIVENETA CAVI SPA, Via Orna, 35 - 36040 BRENDOLO (VI) as well as the possibility of requesting a direct meeting to present an oral report.

Pursuant to Legislative Decree 24/23, the whistleblower may also make use of an external reporting channel, provided by ANAC (ANAC | Home page - www.anticorruzione.it), or of public disclosure, subject to the occurrence of specific conditions set out in Articles 6 and 15 of the Decree.

4.2.2. Recipients of the report

The Supervisory Board (hereinafter 'SB'), established by the Company pursuant to Legislative Decree no. 231/2001, is in charge of the internal whistleblowing channel. The identity of the whistleblower is confidential and known only to the

Supervisory Board member who manages the whistleblowing channel. The latter transmits the report to the other members of the SB, taking care to omit any data that could even indirectly lead to the identity of the whistleblower.

4.2.3. Reporting requirements

The whistleblower is required to provide all useful elements to enable the due and appropriate checks to be carried out to ascertain whether the reported facts are well-founded. To this end, the report should preferably contain the following elements:

- a) generalities of the person making the report, with an indication of the position or function performed within the company, or other link with it;
- b) a clear and complete description of the facts that are the subject of the report;
- c) if known, the circumstances of time and place in which they were committed;
- d) if known, the personal details or other elements (such as the job title and the department in which the activity is carried out) enabling identification of the person who has carried out the fact or facts that are the subject of the report;
- e) an indication of any other persons who may report on the facts that are the subject of the report;
- f) an indication of any documents that may confirm the validity of such facts;
- g) any other information that may provide useful confirmation of the existence of the facts reported.

At the time of the report, the reporting or whistleblowing person must have a reasonable and well-founded reason to believe that the information on the violations reported is true and falls within the scope of the legislation.

Any anonymous reports will be taken into account by the Supervisory Board for due investigation only if they are circumstantiated, based on precise and concordant factual elements and do not have a mere defamatory intent. However, in order to facilitate the preliminary investigation phase, the Company encourages the use of named reports, recalling that the management methods are designed to ensure the utmost confidentiality of the reporter, in full compliance with current legislation.

4.3. Reporting management procedure

4.3.1. Preliminary analysis

The member of the Supervisory Board in charge of receiving the contents of the report is responsible for:

- a) issue the whistleblower with an acknowledgement of receipt of the report within seven days from the date of its transmission;
- b) proceed to document the report received:
 - 1) if the report was made using the Telegram platform:
 - if made using the voice message system, with the consent of the person making the report by recording it on a device suitable for storing and listening to it or by transcribing it in full. In the case of a transcription, the reporting person may verify, rectify or confirm the content of the transcription by signing it.
 - if written, by means of a screenshot of the conversation screen, in order to ensure the preservation of the report in case it is subsequently deleted by the person making the report;
 - 2) in the case of a report made orally during a meeting with the staff member in charge, with the consent of the person making the report, either by recording it on a device suitable for storing and listening to it, or by taking minutes. In the case of minutes, the person may verify, rectify and confirm the minutes of the meeting by signing them.
- c) record the report, even if only in summary form, in an appropriate form;
- d) maintain contact with the reporting person and request, if necessary, additional information from the latter. In the case of a generic report, which does not contain sufficient information for the initiation of the investigation, the Supervisory Body requests its delegated member to contact the reporting person, so that he may provide further details. If it is not possible to contact the reporter, or if the reporter does not provide further details within the specified deadline, the SB will proceed to file the report, but will in any case promptly inform the reporter thereof;
- e) diligently follow up the report received.

4.3.2. Specific insights

The Supervisory Body, having received the report from its member formally appointed to manage the whistleblowing reporting channel, initiates the preliminary investigation phase of the procedure aimed at analysing the content of the report and, in particular, assessing its relevance and grounds, also by means of hearings and document acquisition. For the purposes of the verification activity, the Supervisory Body has full access to any information necessary for the performance of the task assigned to it, and may confer specific in-depth tasks on Internal Offices and/or third parties, always respecting the confidentiality of the reporter and the reported person.

The SB has the duty of providing feedback on the report within three months from the date of the notice of receipt or, in the absence of such notice, within three months from the expiry of the period of seven days from the submission of the report.

The Supervisory Board informs the reporting person of the final outcome of the report.

If it is clear that the report is unfounded, the Supervisory Board shall complete a specific closure form and proceed to file the report, notifying the reporting party promptly.

In the case of false, improper or defamatory reports, the SB shall inform the competent corporate functions for the adoption of appropriate measures. The Company, in fact, condemns the violation, committed with malice or gross negligence, of the prohibition to make unfounded reports, by which is meant both reports containing false accusations

in the awareness of their falsity and those that constitute the vehicle for the resolution of mere personal issues. Such disciplinary censure by the Company is obviously without prejudice to (and indeed in addition to) the criminal and civil liability of the person making the report, which could arise as a consequence of the submission of slanderous or defamatory reports, or reports made for the sole purpose of damaging the person reported.

If the report proves to be well-founded and relevant, once the investigation is complete, the Supervisory Board completes the report closure form and communicates the outcome of the investigation to the Employer for the necessary measures.

In any case, reports filed as not relevant are reported to the Board of Directors and the Board of Statutory Auditors on a six-monthly basis, stating the subject of the report and the reasons why no further investigation was carried out.

4.4. Protection

4.4.1. Protection and responsibility of the reporting person

With the exception of cases in which liability for slander and defamation may arise under the Criminal Code or Article 2043 of the Civil Code and in cases where anonymity is not enforceable by law (e.g. criminal, tax or administrative investigations, inspections by supervisory bodies), the identity of the reporting person is protected in any context subsequent to the report. Therefore, the identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person himself or herself, to persons other than those competent to receive or follow up the reports, expressly authorised to process such data pursuant to Regulation (EU) 2016/679 and Legislative Decree 196/2003. Breach of the obligation of confidentiality is a source of disciplinary liability, without prejudice to further forms of liability provided for by the law.

The whistleblower's report is, moreover, exempt from the right of access to administrative acts provided for by Articles 22 et seq. of Law 241/1990. The document cannot, therefore, be viewed or extracted by applicants, since it falls within the scope of the exclusion cases provided for by Article 24(1)(a) of Law No. 241/90.

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly linked to the whistleblowing, is allowed or tolerated against the whistleblower.

A person who considers that he/she has suffered discrimination because he/she has reported a wrongdoing must report the discrimination to the Whistleblowing Manager, again through the internal channel, which will assess the opportunity/need to have acts or measures adopted to restore the situation and/or to remedy the negative effects of the discrimination in an administrative manner, and the existence of the necessary elements to initiate disciplinary proceedings against the person who has suffered discrimination, without prejudice to any civil or criminal action that the person who has suffered retaliation may take to protect him/her.

The person may in any case refer the matter to the ANAC to denounce the retaliation suffered (Article 19 of Legislative Decree 24/2023).

4.4.2. Protection of the reported person

In the event of a slanderous or defamatory report pursuant to the Criminal Code and Article 2043 of the Civil Code, the whistleblower may be prosecuted in accordance with the law.

Any abuse of this procedure, such as manifestly opportunistic reports and/or reports made for the sole purpose of harming the whistleblower or other persons, and any other hypothesis of improper use or intentional exploitation of the institution covered by this procedure, shall also give rise to liability in disciplinary and other competent fora.

The Company guarantees respect for confidentiality during all phases of the management of the report, in compliance with the provisions of Article 12 of Legislative Decree 24/23. The compliance of the processing with European Reg. 2016/679, Legislative Decree 196/2003 and Legislative Decree 58/2018 is also guaranteed.

4.5. Documentation management

4.5.1. Record keeping

To ensure the management and traceability of reports and related activities, the Designated Manager ensures the archiving of all related supporting documentation for a period of 5 years from the receipt of the report.

5. RELATED DOCUMENTS

Code	Type	Title
-------------	-------------	--------------

-	-	-
---	---	---