



CASAPPA S.P.A.

Organization, Management and Control Model

Pursuant to Legislative Decree 231/2001

Allegato 3 - Whistleblowing

Pursuant to Legislative Decree 24/2023, implementing Directive (EU) 1937/2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national regulatory provisions

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1) Purpose and Purpose

The Company has adopted the "Whistleblowing" system (hereinafter also referred to as "Whistleblowing") provided for by Legislative Decree 24/2023, with which Italy has given "Implementation of Directive (EU) 1937/2019 on the protection of persons who report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions". Legislative Decree 24/2023, in the wake of the European Directive, pursues the purpose of strengthening the legal protection of persons who report violations of national or European regulatory provisions, which harm the interests and/or integrity of the private entity to which they belong (and also public), and of which they have become aware in the course of their work. The Company had already adopted a reporting system, governed by the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, in accordance with the provisions of Law 179/2017, containing "Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship", become obsolete. The Whistleblowing system has also been adopted with the aim of identifying and countering possible violations of the Code of Ethics, the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 and the Policies and Procedures adopted by the Company, as well as other unlawful or irregular conduct that may undermine the integrity of the Entity. The Policy, therefore, in regulating the whistleblowing management system, in implementation of the provisions of the Organization, Management and Control Model and the Company's Code of Ethics, pursues the purpose of spreading a culture of ethics, legality and transparency within the organization and in relations with it.

2) Regulatory and documentary references

- Directive (EU) 1937/2019, on "The protection of persons who report breaches of Union law";
- Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)";

- Legislative Decree 231/2001, containing "The regulation of the administrative liability of legal persons, companies and associations, including those without legal personality";
- Legislative Decree 24/2023, "Implementation of Directive (EU) 1937/2019 on the protection of persons who report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions";
- Guidelines for the construction of Organisation, Management and Control Models, pursuant to Legislative Decree 231/2001, issued by Confindustria and updated in June 2021;
- Organization, Management and Control Model pursuant to Legislative Decree 231/2001;
- Code of Ethics;
- Company Policies and Procedures.

3) Dissemination, communication and awareness-raising initiatives

The dissemination of the Policy takes place in accordance with the provisions of the legislation, through a variety of means, including posting spaces in the workplace (i.e. bulletin boards) and publication on the website. The Company also undertakes initiatives to communicate and train staff on the Policy, also through cultural promotion activities on the discipline of Whistleblowing with the sending of a practical demonstration on how to operate in the event of a report.

4) Whistleblower, other related parties and scope of extension of protections

A Whistleblower is a natural person who makes a report or public disclosure (see below) about violations of which he or she has become aware in the context of his or her work and/or work or professional activities carried out in favour of the Company (pursuant to Article 2, paragraph 1, letter g) and letter i) of Legislative Decree 24/2023). Especially:

- Employed persons;
- self-employed workers, holders of collaborative relationships, freelancers and consultants;
- volunteers and trainees, paid and unpaid;
- shareholders and persons with administrative, managerial, control, supervisory or representative functions (including de facto).

The protections in favour of the Whistleblower (so-called "Whistleblower"). "protective measures"), referred to in the following paragraphs, also extend to the following figures:

- facilitators (the people who assist the whistleblower in the reporting process);
- persons belonging to the same working context as the whistleblower who are linked to him by a stable emotional or family relationship;
- the whistleblower's work colleagues who are linked to him by a habitual and current relationship;
- entities owned by the whistleblower or for which the protected persons work.

As required by art. 3, par. 4, Legislative Decree 24/2023, the protection of the Whistleblower is also guaranteed in the following cases: a) when the legal (i.e. employment) relationship has not yet begun, if the information subject to the report was acquired during the selection process or in other pre-contractual phases;

(b) during the probationary working period;

c) after the termination of the legal (i.e. employment) relationship, if the information reported was acquired during the course of the relationship.

5) Subject of the report

Violations of national or European regulatory provisions and conduct, acts or omissions that harm the public interest and/or the integrity of the Company are subject to Reporting, including:

- administrative, accounting, civil or criminal offences;
- relevant unlawful conduct pursuant to Legislative Decree 231/2001;
- violations of the Organisational, Management and Control Model adopted pursuant to Legislative Decree 231/2001;
- offences falling within the scope of European Union acts relating, but not limited to, the following sectors: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; environmental protection;
- other acts or omissions affecting the financial interests of the European Union and/or relating to the internal market.

Illegal conduct (or suspected conduct) is also subject to Reporting as it does not comply with the Code of Ethics, Policies and Procedures adopted by the Company. The reported unlawful conduct must relate to situations of which the Whistleblower has become directly aware by reason of his employment relationship and, therefore, include what has been learned by virtue of the office held,

but also those information that have been acquired on the occasion of and/or due to the performance of work duties, albeit casually.

The Reports that will be taken into consideration are only those that are circumstantial and well-founded and that concern facts found directly by the Whistleblower, not based on assumptions or current rumors.

Furthermore, the reporting system may not be used by the Whistleblower for purely personal purposes, for claims or complaints that, if anything, fall within the more general discipline of the employment/collaboration relationship or relations with the hierarchical superior or with colleagues, for which reference must be made to the procedures within the competence of the company structures.

The Supervisory Body, as the person designated to receive and examine the reports, will evaluate all the reports received, taking the consequent initiatives at its reasonable discretion and responsibility within the scope of its competences, possibly listening to the author of the report and the person responsible for the alleged violation. Any consequent decision will be reasoned.

Any disciplinary measures will be applied by the competent corporate bodies, in accordance with the provisions of the disciplinary system of the Company's Organisation, Management and Control Model.

5.1 Actions, facts and conduct that may be reported

With the intention of facilitating the Whistleblower in identifying the facts that may be the subject of the Report, a list of violations and/or relevant conduct is set out below, by way of example and not exhaustively, or binding:

- violation of the Organisational, Management and Control Model, the Code of Ethics, the Policies and Procedures adopted by the Company;
- giving a sum of money or granting other benefits to a public official or person in charge of a public service in return for the exercise of his functions (e.g. facilitation of a practice) or for the performance of an act contrary to his official duties (e.g. failure to raise a report of dispute for tax irregularities);
- behaviour aimed at hindering the activities of the Public Administration (e.g. failure to deliver documentation, presentation of false or misleading information);

- promise or giving of money, goods, services or other benefits intended to bribe suppliers or customers;
- acceptance of money, goods, services or other benefits from suppliers/other parties, in exchange for favours or unfaithful behaviour;
- illicit agreements with suppliers, consultants, customers, competitors (e.g. issuance of fictitious invoices, price agreements, etc.);
- falsification, alteration, destruction, concealment of documents;
- irregularities in accounting, administrative or tax obligations, or in the preparation of the Company's financial statements;
- falsification of expense reports (e.g. "inflated" reimbursements or for false trips);
- theft of money, valuables, supplies or other property belonging to the Company or customers;
- unauthorized disclosure of confidential information;
- computer fraud;
- behaviour aimed at obstructing equality between women and men with regard to their rights, treatment, responsibilities, opportunities and economic and social performance;
- offences falling within the scope of European Union or national acts or national acts implementing European Union acts in the field of public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; environmental protection;
- other required by law.

5.2 Actions, facts and conduct that cannot be reported

The whistleblowing system must not be used to offend or harm the honour and/or personal and/or professional decorum of the person or persons to whom the reported facts refer or to knowingly spread unfounded accusations.

In particular, by way of example and not limited to, it is therefore forbidden to:

- (i) the use of insulting expressions;
- (ii) the sending of Reports for purely defamatory or slanderous purposes;
- (iii) the sending of Reports of a discriminatory nature, as they refer to sexual, religious and political orientations or to the racial or ethnic origin of the Reported Subject;
- (iv) the sending of Reports made with the sole purpose of harming the Reported Subject;

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- (v) other not provided for by the legislation.

5.3 Non-material reports

Reports must be relevant to the scope of this Policy.

In particular, reports are considered irrelevant if:

- (i) refer to Referred Persons or companies that do not fall within the scope defined by this Policy;
- (ii) refers to facts, actions or conduct that are not the subject of a Reporting under this Policy;
- (iii) relate exclusively to aspects of the private life of the Reported Person, without any direct or indirect connection with the work/professional activity carried out within the Company or in relations with it;
- (iv) they relate to a dispute, claim or request related to a personal interest of the Whistleblower;
- (v) are incomplete and/or unsubstantiated and verifiable in accordance with the provisions of the following paragraph;
- (vi) other not provided for by the legislation.

6) Background to the report

The Reports must be detailed, verifiable and complete with all the information useful for ascertaining the facts and identifying the subjects to whom the violations are attributed.

The Whistleblower is responsible for the content of the Report.

In particular, the Report must contain, at least:

- the personal details of the person making the Report, with an indication of the qualification or professional position;
- a clear and complete description of the unlawful conduct that is the subject of the Report and the manner in which it became known;
- the date and place where the event occurred;

- the name and role (qualification, professional position or service in which he/she carries out the activity) that make it possible to identify the person(s) to whom responsibility for the reported facts can be attributed;
- suitable supporting documentation, i.e. any documents aimed at verifying the validity of the facts reported;
- any other information useful for verifying the reported facts.

The Report from which it is not possible to derive the identity of the Whistleblower is considered anonymous. Anonymous Reporting is permitted, but limits the possibility of dialogue with the Whistleblower as well as the possibility of adequately verifying the validity of the facts. Anonymous reports, in any case, where detailed and able to bring to light facts and situations related to specific contexts, are equated with "ordinary" reports. Please note that the confidentiality of the Whistleblower's data is always guaranteed, as well as the protection of the same from any form of retaliation or discrimination.

7) The Head of Internal Reporting Management

In order to be able to effectively achieve the purposes of the regulations in force, and therefore to safeguard the integrity of the Company and protect the Whistleblower, the Person in charge of the management of Reports is identified as the Supervisory Body, established pursuant to Legislative Decree 231/2001 and appointed by the Board of Directors in the form of monocratic. The Supervisory Body is composed of a single person and external to the Company and is particularly qualified and experienced.

The Supervisory Body is not linked to the Company by another employment relationship or by a consultancy or paid work relationship, or by financial relationships that compromise its independence, nor does it have family relations with the directors capable of reducing its autonomy of judgment.

The person in charge (hereinafter referred to as the "Whistleblower Management Manager"), for the purposes of managing the Report, is equipped with specific training and guarantees the requirement of autonomy (pursuant to Article 4, Legislative Decree 24/2023).

8) The internal reporting channel

In accordance with the provisions of Legislative Decree 24/2023, Reports may be made according to the channels set out below, which guarantee the confidentiality of the identity of the Whistleblower in the management of the report.

8.1 Reporting procedures - written form

The Whistleblowing Manager can be contacted directly through the appropriate platform, my.studioziveri.it.

This tool guarantees the confidentiality of the identity of the Whistleblower, of any third parties mentioned in the Report, as well as of the content of the report and related documentation.

8.2 Reporting procedures - oral form

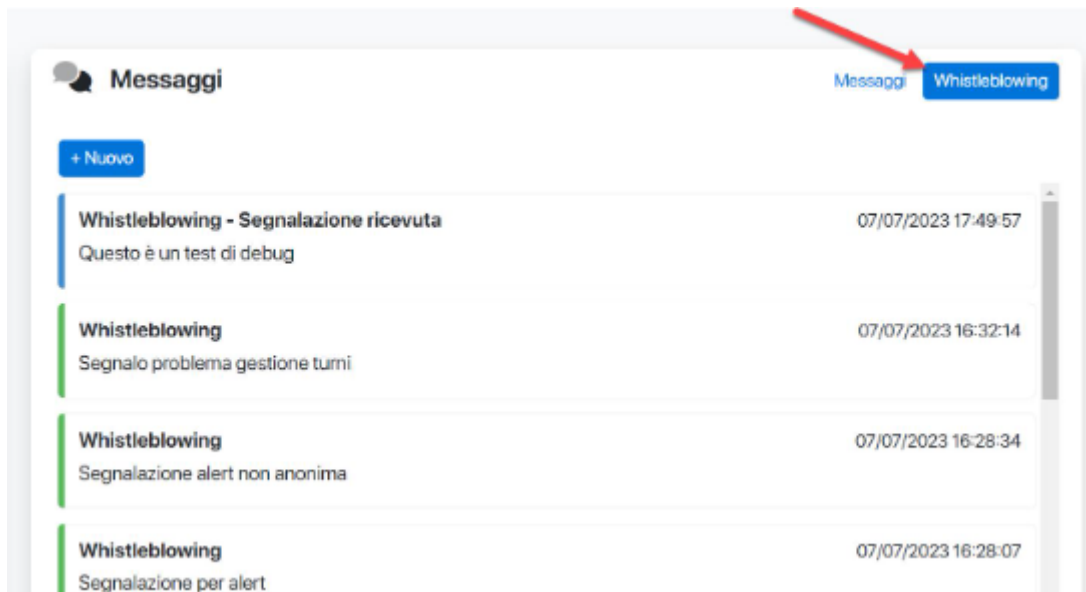
The Whistleblower can be contacted directly through the appropriate platform, my.studioziveri.it.

This tool guarantees the confidentiality of the identity of the Whistleblower, of any third parties mentioned in the Report, as well as of the content of the report and related documentation.

8.3 Reporting methods via the platform

To access the platform, it is possible to connect to my.studioziveri.it using a tax code and password. In the case of a first login, only the HR department can provide a first access password. If you do not have access but you are a stakeholder with the right to report Whistleblowing, you can request access to the company's HR department or report through an alternative channel: you can also report via the MyPayRoll app, Whistleblowing menu.

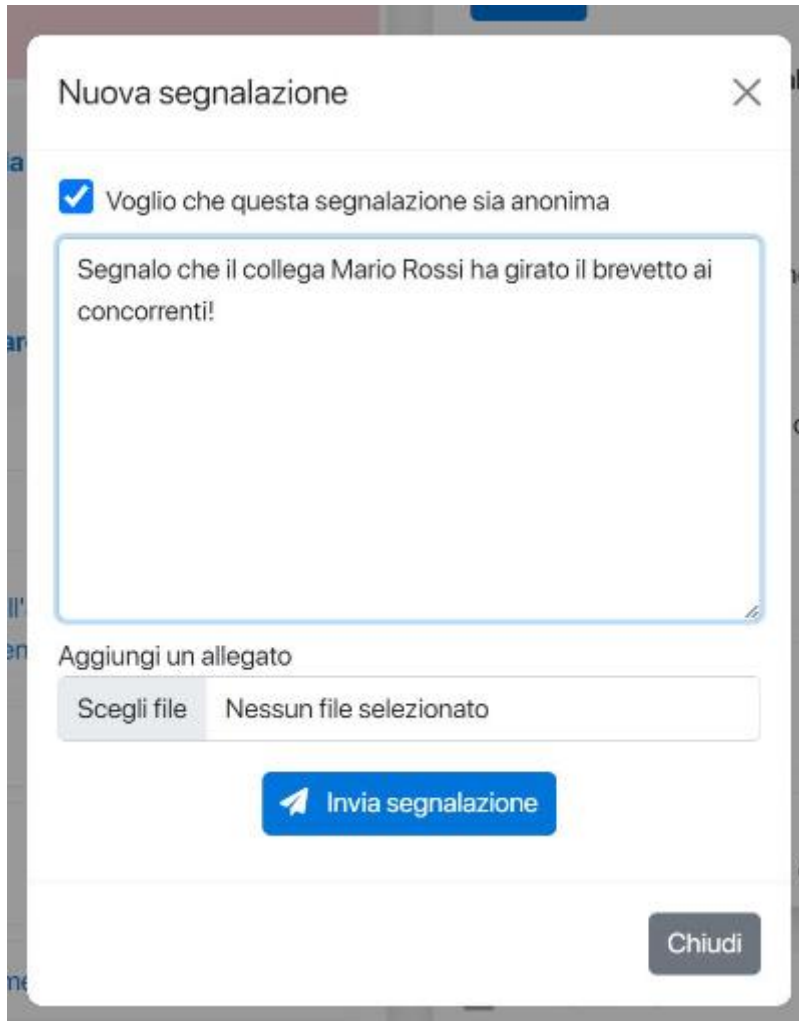
Once you are connected, you will find a space dedicated to Whistleblowing on the home page, where you can view the history of messages sent or received:



To submit a new report, click "**+ New**".



A window will then open where you can enter the information related to the report. It is also possible to publish attachments and make the report anonymous.



Nuova segnalazione

☒ Voglio che questa segnalazione sia anonima

Segnalo che il collega Mario Rossi ha girato il brevetto ai concorrenti!

Aggiungi un allegato

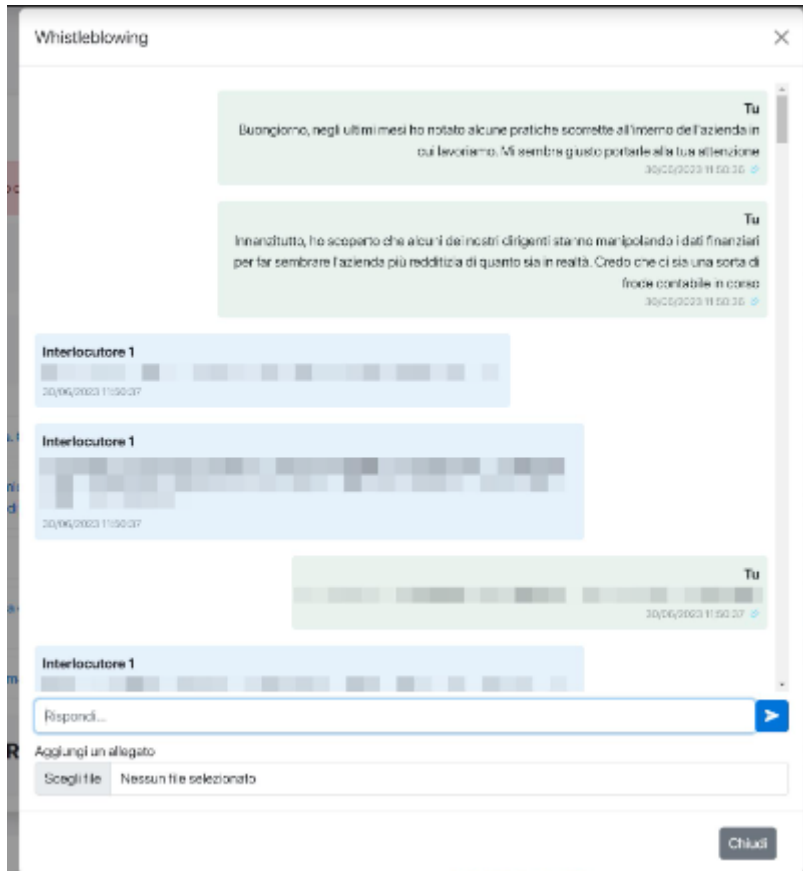
Scegli file Nessun file selezionato

Invia segnalazione

Chiudi

Once the report has been submitted, the Designated Manager will have 7 days to give feedback on receipt. If the report is anonymous, you will not be notified. In the event of a response from the Designated Manager, please connect frequently to my.studioziveri.it to check for any feedback to the anonymous report.

By clicking on the conversations, both the Designated Manager and the whistleblower will be able to converse and respond until the report is fulfilled and closed.



Any attachments other than PDF and images can only be viewed and uploaded from the my.studioziveri.it site, while PDFs and images can also be managed from the MyPayRoll app.

8.4 Anonymity in Whistleblowing

In the event of a flag in the **"I want this report to be anonymous"** box, the computer system guarantees the anonymity of the report. Therefore, neither Casappa S.p.A. nor the Manager will be able to know the name of the whistleblower. However, if a judicial authority - with a warrant - requests the origin of the report, the IT service provider will be obliged to hand over the identity of the whistleblower to the judicial authority, which will never be revealed to Casappa S.p.A.

Even if the report is not anonymous, it cannot be viewed by Casappa S.p.A. but only by the designated Manager, who must guarantee the protection of the whistleblower.

8.5 Registering an External User

If there is no employment or temporary employment relationship with Casappa S.p.A. and you do not have access to the platform described above, you can register independently, by accessing the following page, which will ask for an email address with which to register:

Richiesta di registrazione a my.studioziveri.it

Compilare il campo per ricevere una mail con le istruzioni da seguire per registrarsi al sito.

Email

Annulla

Salva

After registration, an email will be sent with a link to complete the registration.

Completa la registrazione a my.studioziveri.it

Compilare i seguenti campi per creare il proprio utente su my.studioziveri.it. Al termine della compilazione riceverà una mail con username e password per accedere al sito.

Cognome *

Nome *

Cellulare

E-mail *

Annulla

Salva

Once registered, the user will receive a password and a username for the first access to the platform **my.studioziveri.it** to send reports, even anonymously, with the procedure above.

9) Reporting unlawful conduct

All Reports and information relating to subsequent actions, investigations, and resolutions must be recorded and retained in accordance with legal requirements. To this end, in the case of Reporting Unlawful Conduct, the procedure includes:

- (i) **REPORT SUBMISSION:** Anyone who reasonably suspects that unlawful conduct has occurred or is likely to occur may submit a Report through the aforementioned channels.
- (ii) **RECEIPT OF THE REPORT:** the Whistleblower shall send an acknowledgement of receipt of the Report to the Whistleblower within seven days of receipt, as well as guarantee a reasonable period of time to give feedback on the outcome of the internal investigation, not exceeding three months, from the date of sending the acknowledgement of receipt of the Report. The Whistleblower Manager maintains dialogue with the Whistleblower. The Whistleblower Managers follow up on the reports received. In particular, a correct follow-up implies first of all, in compliance with reasonable deadlines and data confidentiality, an assessment of the existence of the essential requirements of the report in order to assess its admissibility and therefore be able to grant the Whistleblower the protections provided: at this stage, the Whistleblowing Manager may proceed with the filing of the reports: or manifestly unfounded due to the absence of factual elements suitable for justify investigations; or with generic content that does not allow the data to be understood; or unlawful acts, accompanied by inappropriate or irrelevant documentation; or not relevant or prohibited under this Policy.
- (iii) **INVESTIGATION PHASE:** once the admissibility of the report has been assessed, the Head of Reporting Management, who is entrusted with the management of the reporting channel, starts the internal investigation into the facts or conduct reported to assess the existence of the same.
- (iv) **OUTCOME OF THE INTERNAL INVESTIGATION:** at the end of the investigation, the Head of Reporting Management provides feedback giving an account of the measures planned or adopted or to be adopted to follow up on the report and the reasons for the choice made. In any case, the Whistleblower shall inform of the outcome of the

report within the aforementioned period of three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months of the expiry of the period of seven days from the submission of the report.

10) The protection of the confidentiality of the whistleblower, of the persons reported or involved and of other subjects

In the event of an internal or external Report, it is the responsibility of the Whistleblower Manager to ensure the confidentiality of the Whistleblower from the moment the Report is taken into account, even in the event that it subsequently proves to be incorrect or unfounded.

Legislative Decree 24/2023, with a view to extending the system of safeguards as much as possible, recognized that confidentiality must also be guaranteed to the persons reported or otherwise involved and to other parties other than the Whistleblower.

As stipulated by the aforementioned Decree, the obligation of confidentiality is extended not only to the name of the Whistleblower and the subjects referred to above, but also to any other information or element, including the attached documentation, from which such identity can be deduced directly or indirectly. The protection of confidentiality must also be ensured in the judicial and disciplinary spheres.

In particular, in the context of the disciplinary proceedings initiated by the Company against the alleged perpetrator of the violation, the identity of the Whistleblower cannot be revealed if the objection to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same.

In the event that the identity of the Whistleblower is indispensable to the defence of the person to whom the disciplinary charge has been charged, this may only be revealed with the express consent of the Whistleblower.

On the other hand, the confidentiality of the Whistleblower may not be respected when:

- there is the express consent of the Whistleblower to the disclosure of his/her identity;

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- the criminal liability of the Whistleblower for crimes of slander or defamation or in any case for crimes committed with the Report has been ascertained by a first instance judgment, or his civil liability for the same reason in cases of wilful misconduct or gross negligence;
- anonymity is not enforceable by law and the identity of the Whistleblower is required by the Judicial Authority in relation to investigations (criminal, tax or administrative investigations, inspections by control bodies).