

**PWG S.R.L.**

**ORGANISATION, MANAGEMENT AND  
CONTROL MODEL (LEGISLATIVE DECREE  
NO. 231/2001)**

**WHISTLEBLOWING PROCEDURE**

**Annex 8**

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# WHISTLEBLOWING PROCEDURE

## 1. Premises and purpose

On 30 March 2023, the legislation on "Whistleblowing" (Legislative Decree no. 24/2023) came into force, which **aims** to protect people who report violations that harm the public interest or the integrity of the private entity, of which they have become aware in a work context.

In order to comply with this legislation, companies must **have internal reporting systems in place, which allow the emergence of unlawful conduct and which guarantee the protection – both in terms of confidentiality and protection from retaliation – of the reporting parties**, in order to facilitate the emergence and, consequently, the prevention of risks and situations detrimental to the company itself.

## 2. Applicable legislation

This procedure is based on the following legislation:

- Directive (EU) 2019/1937 – Directive on the protection of persons who report breaches of Union law;
- Legislative Decree No. 24 of 10 March 2023 laying down provisions concerning the protection of persons who report violations of national regulatory provisions, implementing Directive (EU) No. 2019/1937;
- *"Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national regulatory provisions"*, approved by ANAC with Resolution no. 311 of 12 July 2023;
- *"New Whistleblowing discipline – Operational Guide for Private Entities"*, Confindustria, October 2023;
- Legislative Decree no. 231/2001 - Administrative liability of companies and entities;
- Regulation (EU) No. 2016/679 - *General Data Protection Regulation (or GDPR)*;
- Legislative Decree no. 196/2003 - Code regarding the protection of personal data and subsequent amendments;
- Organization and Management Model Legislative Decree 231/01;
- Code of Ethics.

## 3. What PWG SRL has done to comply with the legislation

PWG SRL, in order to implement the aforementioned legislation, has:

- adopted a **written reporting channel** (sending a registered letter) which, in accordance with the provisions of the Anac Guidelines and the Confindustria

Operational Guide, guarantees confidentiality of the identity of the Whistleblower and of the other persons involved and/or mentioned in the report, through the selective receipt of reports only by authorised parties;

- adopted an **oral reporting channel** (request for a direct meeting with the Whistleblowing Manager) with the same characteristics of compliance and confidentiality as above;
- entrusted the management of the internal reporting channel to the Supervisory Body pursuant to Legislative Decree no. 231/2001 (hereinafter referred to as the "**Whistleblowing Manager**" or "Manager") – autonomous and specifically trained in the discipline of Whistleblowing, able to ensure independence and impartiality of the whistleblowing management process;
- adopted this organisational act (**Whistleblowing Procedure**), attached to the Company's Organisational Model and published on the institutional website, at [the address http://www.pwgsrl.com/it/index.php](http://www.pwgsrl.com/it/index.php), which defines the procedures for receiving and managing reports;
- implemented appropriate measures to ensure that personal data are processed in a lawful, relevant and adequate manner, in compliance with the legislation on the protection of personal data, having proceeded with the drafting of a Data Protection Impact Assessment pursuant to art. 35 GDPR, updated the Register of Processing Activities, formalized Authorizations for processing and appointment of external Data Processors.

The Company also updated the Organisation, Management and Control Model adopted pursuant to Legislative Decree 231/2001.

Below, the Recipients are provided with<sup>1</sup> the information necessary for (i) making reports, (ii) the requirements for verifying the effective processing of reports (iii) the protection and confidentiality of the figures involved, (iv) the sanctions in the event of violation of this Procedure.

#### 4. Who can report (subjects who benefit from the protection system)

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<sup>1</sup>Recipients shall apply: **(i)** persons who hold representation, administration or management functions of the Company, **(ii)** employees of the Company with a fixed-term or permanent employment contract, **(iii)** any collaborator, consultant, self-employed worker who provides his/her activity, including in internships, training, internships within the Company, **(iv)** those who, although not functionally linked to the Company, have contractual relationships for the achievement of social objectives, such as: partners, customers, suppliers.

SUBJECTS WHO CAN MAKE REPORTS	EXAMPLES/DEFINITIONS
<b>Employed persons</b>	<ul style="list-style-type: none"> <li>• permanent, fixed-term, part-time, intermittent workers,</li> <li>• temporary workers,</li> <li>• Apprentices</li> <li>• ancillary workers;</li> <li>• workers who perform occasional services</li> </ul>
<b>Self-employed workers who carry out their work at the company on the basis of:</b>	<ul style="list-style-type: none"> <li>• work contracts;</li> <li>• agency, commercial representation relationships</li> <li>• other collaborative relationships that take the form of a continuous and coordinated work, mainly personal, even if not of a subordinate nature (e.g.: lawyers, engineers, etc.);</li> <li>• exclusively personal and continuous work services, the methods of execution of which are organized by the customer.</li> </ul>
<b>Freelancers and consultants who work for the company</b>	subjects who may be in a privileged position to report violations they witness.
<b>Volunteers and trainees, paid and unpaid, who work for the company</b>	individuals who risk suffering retaliation that can be realized, for example, by no longer using their services, by giving them negative job references, in otherwise damaging their reputation or career prospects.
<b>Shareholders who are natural persons</b>	persons who have become aware of violations subject to reporting in the exercise of their rights, due to their role as shareholders in the company.
<b>Persons with administrative, managerial, control, supervisory or representative functions, even if these functions are exercised on a purely factual basis</b>	<ul style="list-style-type: none"> <li>• members of the Board of Directors, even without executive positions,</li> <li>• members of the Supervisory Body (SB).</li> </ul>

The above subjects can make reports:

- for the entire duration of the legal relationship that binds them to the Company;
- when the legal relationship has not yet started, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- during the probationary period;

- after the termination of the legal relationship, if information on violations was acquired during the course of the relationship itself.

## 5. Other subjects who benefit from the protection system

In addition to the Whistleblower (previous paragraph), protection is also guaranteed to other parties who have contributed to the emergence of the offences and/or who are potentially liable to retaliation by virtue of their personal relationships with the Whistleblower:

OTHER PARTIES OTHER THAN THE WHISTLEBLOWER WHO BENEFIT FROM THE PROTECTION SYSTEM	DEFINITIONS/EXAMPLES
<b>Facilitators</b>	For example, the colleague, from the same office or another office, of the Whistleblower who assists him confidentially in the reporting process. The definition of facilitator does not include the trade unionist colleague who assists the Whistleblower using the trade union acronym.
<b>People in the same work context<sup>2</sup> as the Whistleblower, linked to the same by a stable emotional or kinship bond within the fourth degree</b>	For example, the colleague (or former colleague) of the Whistleblower who has an emotional relationship with the same even if it does not take the form of a real sharing of the home.
<b>Work colleagues of the Whistleblower who work in the same work context and who have a habitual and current relationship with said person</b>	Persons who, at the time of the report, work with the whistleblower (therefore excluding former colleagues) and who have a habitual and current relationship with the latter (sporadic, occasional or episodic relationships are not included)
<b>Entities owned by the Whistleblower</b>  <b>Entities for which the Whistleblower works</b>	Entities in which the Whistleblower owns all or the majority of shares in the share capital  Supplier of the company and employer of the Whistleblower

<sup>2</sup> By "work context" the legislation means the work or professional activities, present or past, carried out in the context of the existing relationship with the company, through which, regardless of the nature of these activities, a person acquires information on violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authorities.

<b>Entities operating in the same working context</b> as the Reporting Party	Entity linked by a partnership relationship with the Whistleblower
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## 6. What can be reported

Conduct, acts or omissions that harm the public interest or the integrity of PWG SRL (hereinafter, also Violations) and which consist of:

<b>Relevant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001</b>	For example, crimes against the Public Administration, Computer crimes, Crimes in the field of Health and Safety at Work, crimes in the field of Industry and Commerce, Falsehood in identification signs, etc.
<b>Violations of the Organization, Management and Control Model adopted by the company</b>	Conduct (acts or omissions) which, although not constituting hypotheses of crimes relevant for the purposes of Legislative Decree no. 231/2001, constitutes a violation of the ethical and procedural rules established by Model 231

With reference to the above, it should be noted that:

- the reports must relate to Information **on Violations**, including well-founded suspicions<sup>3</sup>, concerning violations committed or which, on the basis of concrete elements, could be committed in the corporate organization with which the Whistleblower has a legal relationship, as well as elements concerning conduct aimed at concealing such violations of which the Whistleblower has become aware by reason of the employment relationship, that is, because of or on the occasion of the same;
- the report must not be slanderous or defamatory and must not take on abusive tones or contain personal offenses or moral judgments aimed at offending or harming the honor and/or personal and/or professional decorum of the person or persons to whom the reported facts are allegedly ascribed, otherwise the sanctions provided for in paragraph 18 below will be applied;
- the information subject to reporting may also concern Violations that have not yet been completed that the Whistleblower, reasonably and on the basis of concrete elements (e.g. irregularities and anomalies), believes could be committed.

## 7. What is excluded from the reports

<sup>3</sup> Mere suspicions or so-called "rumours" are not enough.

The following cannot be reported (and therefore do not enjoy the protection system provided for by law and by this procedure):

MATTERS THAT CANNOT BE THE SUBJECT OF PROTECTED REPORTING	EXAMPLES
<p><b>Disputes, claims or requests related to a personal interest, which relate exclusively to one's individual employment relationships, or inherent to one's employment relationships with hierarchically superior figures</b></p>	<p>Therefore, for example, reports concerning:</p> <ul style="list-style-type: none"> <li>• labour disputes and pre-litigation phases;</li> <li>• discrimination between colleagues;</li> <li>• interpersonal conflicts between the reporting person and another worker or with hierarchical superiors;</li> <li>• reports relating to data processing carried out in the context of the individual employment relationship in the absence of damage to the public interest or the integrity of the Company.</li> </ul>
<p>Reports of violations where already compulsorily regulated by the European Union or national acts indicated in Part II of the Annex to Legislative Decree No. 24/2023 or by the national ones that constitute the implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the Annex to Legislative Decree No. 24/2023</p>	<p><u>Case not relevant for PWG SRL</u></p>
<p>Reporting of breaches of national security, as well as procurement of defence or national security aspects, unless such aspects fall under the relevant secondary legislation of the European Union</p>	



<p><b>Clearly groundless news, information already totally in the public domain and information acquired solely on the basis of indiscretions or rumors that are scarcely reliable (so-called rumors)</b></p>	

## 8. What the report must contain

The report must be as detailed as possible.

In particular, it must necessarily be clear:

- the circumstances of time and place in which the reported event occurred;
- the description of the fact;
- the personal details or other elements that allow the identification of the person to whom the reported facts can be attributed.

The Whistleblower must: **(i)** where possible, attach documentation useful for providing elements of validity of the facts being reported, **(ii)** indicate any other persons, potentially aware of the facts reported.

If the report is not sufficiently substantiated, the Report Manager, where possible, may ask the Whistleblower for additional elements.

## 9. Anonymous reporting - Requirements

The Whistleblower who decides to provide his/her identity (thus facilitating the investigation activities) has the guarantee that it will be treated: **(i)** with the utmost confidentiality and **(ii)** only by the Report Manager.

The Whistleblower may decide to make the report **anonymously**; in this case, only reports that are adequately substantiated and such as to bring out facts and situations, relating them to specific contexts, may be taken into consideration.

It is understood that the anonymous Whistleblower subsequently identified will be able to benefit from the protections provided for by the legislation.

Anonymous reports are recorded and stored according to the general retention criteria set out in paragraph 12 below, thus making it possible to trace them if the Whistleblower has subsequently communicated to ANAC that he or she has been the victim of retaliatory measures due to the anonymous report.

## 10. How reports can be made – The internal channel

Reports can be sent by the Whistleblower through **the two internal channels (one in writing, the other in oral form)** prepared by PWG SRL, which allow selective access to reports that can only be received and known by the Reports Manager.

Specifically, reports can be made:

- **in written form**, by analogy, by **sending a registered letter**;
- **orally**, by **requesting a meeting** with the Report Manager.

### Using Registered Mail

In order to ensure the confidentiality of the identity of the Whistleblower, any facilitator, the persons involved and those mentioned in the report, as well as the content of the report itself and the related documentation, **the sending of the registered letter must comply with the following rules:**

- in a **first envelope**, the Whistleblower who has not opted for anonymity must enter his/her identification data (name, surname, company position and company to which he/she belongs, telephone number or other confidential address at which the Whistleblower may contact him/her) together with a photocopy of the identification document;
- in a **second envelope**, the subject of the report and any supporting documentation;
- the two aforementioned envelopes must be placed in a **third envelope** which must bear the words "Reserved for the Whistleblowing Manager" on the outside.

The envelope as described above must be sent by registered mail to the following address:

**Lawyer Elisa Barbini**  
**c/o Studio Legale Associato**  
**Via A. Nardi n. 35 - 41121 - Modena**

### Oral reporting following a meeting

The report in oral form can take place through a direct meeting with the Report Manager which can be requested by the Whistleblower by contacting the Report Manager directly (from 10:00 to 18:00 on weekdays) at the **telephone number: 338/6831322**

The report made orally during the aforementioned meeting will be documented, subject to the consent of the Whistleblower, by recording on a device suitable for storage and listening

or by means of minutes. In the case of minutes, the Whistleblower may verify, rectify and confirm the minutes of the meeting by signing them.

#### Reporting made to a person other than the Reporting Manager

If the internal report is submitted to a person other than the one identified and authorised, the report is considered to be covered by this procedure (and therefore benefiting from the protection and confidentiality system) only if the Whistleblower expressly declares that he or she wishes to benefit from whistleblowing protections, for example by making the word "whistleblowing" explicit in the subject or text of the written communication, or in oral communication. Otherwise, if the Whistleblower does not expressly declare that he or she wishes to benefit from the protections, or this intention is not inferred from the report, the report is considered as an ordinary report and therefore **does not benefit from the protection and confidentiality system.**

The person who has received the report must send it to the Manager within seven days, using the same methods described above.

The person in question must inform the original Whistleblower that his report will be forwarded to the Report Manager, indicating the method through which this transmission will be carried out. This communication must take place using means and tools that can guarantee the confidentiality of the original Whistleblower, **thus avoiding the use of company tools and assets (email addresses, computers, etc.).**

Once the report has been transmitted and the aforementioned documentation has been attached, the person other than the Manager must delete/destroy any traces of the report received and any further communications/notices sent, without retaining a copy, also refraining from undertaking any independent analysis and/or in-depth analysis. The person in question remains bound by the obligation of confidentiality of the identity of the Whistleblower, of the persons involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation.

Failure to communicate a report received, as well as the violation of the obligation of confidentiality, constitute a violation of the Procedure and may result in the adoption of disciplinary measures, pursuant to paragraph 18 below.

### **11. Who collects and manages reports – The Reports Manager**

The management of the internal reporting channel has been assigned to the lawyer Elisa Barbini, Supervisory Body pursuant to Legislative Decree no. 231/2001.

The Report Manager thus identified, in compliance with the principles contained in the legislation on the processing of personal data, has been expressly appointed as the data processor, pursuant to art. 28 of the GDPR.

## 12. The activities of the Manager in the event of reports

Once the report has been received through the channels indicated above, the Reports Manager proceeds to:

- communicate to the Whistleblower, at the addresses indicated by the latter, the acknowledgment of receipt of the report within 7 days from the date of receipt of the same;
- maintain, where possible, discussions with the Whistleblower, including by requesting additional information that may be necessary to verify the validity of the report;
- to correctly follow up on the reports received;
- provide feedback<sup>4</sup>, even interlocutory, to the Whistleblower within 3 months from the date of receipt of the report.

In particular, once the report has been received, the Manager must, in compliance with reasonable timeframes and the confidentiality of the data processed, proceed to verify the existence of the essential requirements for the assessment of the admissibility of the report.

This first phase may lead to the filing of the report if the same, also following any further additions requested by the Manager, is:

- have as their object facts/behaviors/omissions that cannot be reported (as specified above);
- manifestly unfounded due to the absence of factual elements capable of justifying further investigations,
- of generic content, such as not to allow the understanding of the facts,
- accompanied by inappropriate or ineffective documentation.

In the event that the report is deemed admissible, the Operator will start the internal investigation phase, aimed at assessing the validity of the facts subject to the report.

During the investigation, also taking into account the subject of the report, the Manager - in addition to starting a dialogue with the Whistleblower aimed at obtaining clarifications, documents or further information - may, by virtue of the principle of autonomy, acquire acts, documents or information from other offices and company functions and involve third parties through hearings and requests, always taking care that the confidentiality of the Whistleblower's identity is not compromised.

If, at the end of the investigation, the report is founded, the Manager will proceed to share the results of the activity carried out with the Chief Executive Officers and the Board of

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<sup>4</sup> By 'feedback', the legislation means the communication to the reporting person of information relating to the follow-up that is given or intended to be given to the report.

Directors, so that any disciplinary/sanctioning measures and any improvement actions can be adopted.

If, on the other hand, the report is unfounded, the Manager will proceed with the reasoned filing. It should be noted that reports that are clearly unfounded are sent to the competent corporate bodies so that they can assess whether the report was made for the sole purpose of damaging the reputation or damaging or in any case causing prejudice to the person, for the purpose of activating any appropriate initiative against the Whistleblower.

In all cases, the Manager will provide feedback to the Whistleblower on the outcome of the investigations.

Regardless of the outcome of the investigation, the Manager will also proceed to inform the corporate bodies and other competent parties depending on the subject of the reports (e.g.: Board of Directors, Supervisory Body, Auditor) about the activity carried out and the results of the same, respecting the confidentiality of the identity of the Whistleblower and the persons involved/mentioned in the report.

It is not the responsibility of the Whistleblowing Manager to ascertain individual responsibilities, whatever their nature, nor to carry out checks on the legitimacy or merits of acts and measures adopted by the Company. The Manager may limit itself to providing any indications regarding the adoption of the necessary remedial actions aimed at correcting possible control deficiencies, anomalies or irregularities detected on the areas and business processes examined.

The scope of analysis of the investigation does not include the assessments of merit or appropriateness of the decision-making and management aspects carried out from time to time by the company structures/positions involved, as they are the exclusive competence of the latter.

The documentation relating to each report received shall be kept, in compliance with confidentiality requirements, for the time necessary to carry out the management activities of the reports received and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure.

### **13. Forms of protection**

PWG SRL, in order to encourage the timely emergence of Violations and in compliance with the provisions of Legislative Decree 24/2023, has adopted a system of protections in favor of the Whistleblower, the other persons indicated in paragraph 5 and the Reported:

The <b>protection of the confidentiality</b> of the Whistleblower, the facilitator, the person involved (Reported) and the persons mentioned in the report
Protection <b>from possible retaliation</b> due to the report
Limitations <b>of liability</b> with respect to disclosure and dissemination of protected categories of information, which operate under certain conditions

#### 14. The protection of confidentiality

In compliance with the fundamental principles on the protection of personal data, the information collected in the whistleblowing process will be processed for the sole purpose of managing and following up on the reports received; consequently, the processing is limited only to the information necessary for the management of the report, while personal data that are not useful for the processing of a specific report will not be collected or, if collected accidentally, will be deleted immediately.

The confidentiality of the personal data contained in the report is guaranteed at all stages of the report management process: if, for investigative reasons, parties other than the Manager must be made aware of the content of the report and/or the documentation attached to it, the data relating to the Whistleblower, the facilitator, the Reported and the other persons mentioned will be obscured.

The protection of confidentiality may cease to exist – and therefore the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may be disclosed to parties other than the Manager – **only with the express consent of the Whistleblower and only in the following cases:**

- in the context of the disciplinary proceedings initiated against the alleged perpetrator of the reported violation, if the disclosure of the identity of the Whistleblower is essential for the defence of the person charged with the disciplinary charge;
- in proceedings initiated following a report, if disclosure is also indispensable for the purposes of defending the person involved.

In the aforementioned cases, in addition to prior consent, prior written communication to the Whistleblower of the reasons requiring such disclosure is required for the disclosure of the identity of the Whistleblower.

The protection of identity is also guaranteed to the **Reported**: to this end, the necessary precautions are taken to avoid the undue circulation of personal information, both outside and inside the company.

In support of the right of defence of the Reported Party, it is provided that the same can be heard or is heard, at his request, also by means of a paperwork procedure, through the acquisition of written observations and documents. The Reported Party also has the right to be informed about the report concerning him or her in the context of any proceedings

initiated against him, in the event that such proceedings are based in whole or in part on the report.

In the event that the reports are reported to the judicial authorities, the protection of confidentiality will be guaranteed only with reference to the identity of the Whistleblower and not also with respect to that of the Reported Person or the persons mentioned in the report.

The Reported Party and the persons mentioned in the report, with reference to the processing of their personal data in the context of the report, may not exercise the rights normally granted by GDPR 679/2016 to data subjects (right of access, right to rectification, right to be forgotten, right to restriction of processing, right to object to processing, right to lodge a complaint with the Data Protection Authority), due to the fact that the exercise of these rights may result in the exercise of these rights actual and concrete prejudice to the protection of the confidentiality of the identity of the Whistleblower.

## **15. Protection from retaliation**

The Whistleblower is guaranteed protection against retaliation, even if only attempted or threatened, due to the report made.

The following are considered retaliation by express regulatory provision:

- dismissal, suspension or equivalent measures;
- demotion in rank or non-promotion;
- the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
- suspension of training or any restriction of access to it;
- negative notes of merit or negative references;
- the adoption of disciplinary measures or other sanctions, including financial sanctions;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- the early conclusion or cancellation of the contract for the supply of goods or services;

- the cancellation of a license or permit;
- the request for psychiatric or medical examinations.

The concept of retaliation also includes:<sup>5</sup>

- the claim of results that are impossible to achieve in the ways and times indicated;
- the evaluation of the artfully negative performance;
- the unjustified revocation of appointments;
- the unjustified failure to confer assignments, with simultaneous assignment to another person;
- the repeated rejection of requests (e.g.: holidays, leave, etc.);
- the unjustified suspension of patents, licenses, etc.

The regime of protection against retaliation is subject to the following conditions:

- the Whistleblower must reasonably believe, also in light of the circumstances of the specific case and the data available at the time of the report, that the information on the violations reported is truthful and falls within the objective scope of application of the decree;
- any report made despite uncertainty as to the actual occurrence of the reported facts and/or the identity of the perpetrator of the same and that reporting inaccurate facts must be the result of a genuine error;
- the report was made using the channels correctly and in compliance with the procedures provided for by Legislative Decree 24/2023 and this Procedure;
- there is a consequential relationship between the report and the unfavourable behaviour/act/omission suffered by the Whistleblower.

In the absence of compliance with these conditions, protection against retaliation cannot be guaranteed even with regard to persons other than the Whistleblower if, due to the role assumed within the reporting process or the particular relationship that binds these persons to the Whistleblower, they indirectly suffer retaliation.

Protection against retaliation also does not apply in the event that criminal liability for the crimes of slander or defamation, or civil liability for reporting false information reported with intent or gross negligence, is ascertained against the Whistleblower, even if not final.

Those who believe they have suffered retaliation due to the report can report it to ANAC. Any retaliatory acts taken as a result of the report are null and void and the persons who have been dismissed due to the report have the right to be reinstated in the workplace in implementation of the discipline applicable to the worker.

## **16. Limitation of the Whistleblower's liability**

Under certain and specific conditions, the legislation provides that the Whistleblower is exempt from criminal, civil and administrative liability in cases where, by proceeding with the report, he or she violates the provisions on:

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<sup>5</sup> See ANAC Guidelines – Resolution no. 311 of 12 July 2023, page 64.



- disclosure and use of official secrecy;
- disclosure of professional secrecy;
- disclosure of scientific and industrial secrets;
- duty of fidelity and loyalty;
- copyright protection;
- protection of personal data;
- disclosure or dissemination of information that offends the reputation of the person involved.

The conditions that must be met to exclude the liability of the Whistleblower are:

1. At the time of the report, there were reasonable grounds to believe that the information was necessary to uncover the breach. The Whistleblower, therefore, must reasonably (and not on the basis of simple inferences) believe that that information must be revealed as it is indispensable to bring out the violation (therefore, it must not be superfluous information and/or information provided for other purposes, such as gossip, vindictive, opportunistic or scandalistic purposes);
2. The report must be made in compliance with the methods and conditions (of admissibility) provided for by the legislation, referred to in this procedure (see the conditions set out in § 15 above on protection against retaliation).

## **17. Sanctions**

The disciplinary measures provided for by the sector's national collective bargaining agreement and referred to in the Organisational Model adopted by the Company will be applied to the persons found responsible for the reported violations.

The appropriate disciplinary or contractual sanctions will also be applied to the Whistleblower in the event that criminal liability for the crimes of slander or defamation has been ascertained against him, even if not final, or civil liability for having reported false information, reported with intent or gross negligence.

Any forms of abuse of this Policy, such as reports that are manifestly opportunistic and/or made for the sole purpose of damaging the Reported Party or other subjects, are also a source of liability, both in disciplinary proceedings and in other competent bodies. In particular, in the event that, at the end of the procedure for ascertaining the report, objective elements emerge proving that reports have been sent in bad faith or with gross negligence, the Board of Directors and/or the Chief Executive Officers shall be promptly informed so that appropriate measures can be taken.

As provided for by art. 21, paragraph 2, of Legislative Decree 24/2023, without prejudice to the profiles of civil, criminal and administrative liability, the disciplinary system provided for by the Company's Organizational Model also applies to those who are found to be responsible for the following offenses:

- Retaliation;
- obstruction or attempt to obstruct reporting;
- breach of the obligation of confidentiality;

- failure to carry out the verification and analysis of the reports received.

## **18. Communication, training and information**

PWG SRL, in order to ensure a conscious, accurate and professional management of the Whistleblowing process, proceeds with an awareness-raising activity - also through adequate training and information - towards all subjects, internal and external, involved in various capacities about the ethical, legal and confidentiality implications that arise from the reporting procedures.

This training will be provided on the occasion of the adoption of the channel as described above and will be repeated on a periodic basis, in the event of regulatory updates and/or changes made to the structure of the channel, in order to ensure its full effectiveness.

The concrete delivery of the training sessions will take place both with classroom sessions and in e-learning mode to ensure effective coverage and adequate involvement of all the resources involved.

Communication will be guaranteed, also towards third parties (external consultants, business partners, suppliers, etc.), through the publication of this Procedure on the institutional website, at the address <http://www.pwgsrl.com/it/index.php>.