

INFORMATION ON WHISTLEBLOWING (Legislative Decree 24/23 - Legislative Decree 231/01)

The purpose of this notice is to communicate to all corporate stakeholders the contents, methods and guarantees for the confidential submission of reports of violations and offenses pursuant to Legislative Decree No. 231 of June 8, 2001 on "Administrative responsibility of legal persons, companies and associations, including those without legal personality" and D.Legislative Decree No. 24 of March 10, 2023 on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 29, 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws."

Recipient of the report

The management of the internal reporting channel is entrusted to the Supervisory Board (SB) appointed pursuant to Art. 6 co. 1) lett. b) Legislative Decree 231/2001.

It is also possible to forward the report to the National Anti-Corruption Authority (ANAC) through the external channel (Art. 7 Legislative Decree 24/2023) or with public disclosure through the press or electronic media.

Content of the report

The reporter is required to provide all relevant elements to enable diligent and appropriate verification and in particular:

- * One's personal details or other information from which the identity of the reporter can be inferred, directly or indirectly, with an indication of the position or function held
Within the organization of the institution;
- * A clear and complete statement of the facts being reported, including a statement of reasonable suspicion, concerning violations committed or which, based on evidence concrete, could be committed in the Company's organization, as well as elements concerning conduct aimed at concealing such violations.
- * The particulars of the individuals involved, to whom the violation is attributed;
- * With reference to violations of the Model of Organization, Management and Control (MOGC) and the Code of Ethics pursuant to Legislative Decree 231/2001, the provisions, procedures, protocols and/or operating instructions contained therein and/or referred to that are alleged to have been violated;
- * Any documents that can confirm or support the substantiation of the report.

Any anonymous reports may be taken into consideration for further verification only when the information contained therein allows an adequate investigation to be carried out in accordance with the provisions of this procedure and Articles 4, 5 and 12 of Legislative Decree 24/2023.

Ways of submitting and handling the report

Reports are made in written or oral form as follows:

- * By forwarding e-mail communication to odv@it.indevagroup.com whose access credentials are the exclusive knowledge of the Supervisory Board itself;
- * By registered letter to be sent to the registered office of the Company to the attention of the Supervisory Board, in a sealed envelope and with the words on the outside.
"Confidential communication;
- * Verbally by a statement made at a meeting requested of the Supervisory Board and set within a reasonable time.

In the case of a report made orally, with the consent of the reporting person, it shall be documented by recording on device or minutes, which the reporting person may verify, correct and confirm the record of the meeting by his or her signature.

The internal report submitted to a person other than the Supervisory Board shall be forwarded by the recipient and in compliance with the guarantees of confidentiality to the latter within seven days of its receipt, giving simultaneous notice of the transmission to the reporting person.

Procedure for handling the report

The SB shall issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt, being able to request any useful or necessary additions. It proceeds to hear from the person involved, including where he or she so requests, including through a paper-based procedure, through the acquisition of written comments and documents. The SB shall provide feedback to 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 expiration of the seven-day period from the submission of the report. At any time, the whistleblower may request information from the Supervisory Board on the progress of the proceedings by sending an appropriate request, using the same methods used for the transmission of the report.

Duty of confidentiality

The content and identity of the reporting person and any other information from which it can be inferred, directly or indirectly, may not be disclosed, without the consent of the reporting person, to persons other than those competent to receive or follow up on reports and expressly authorized to process such data.

Protective measures

The protection measures provided for in Chapter III of Legislative Decree 24/2023 and in particular:

Prohibition of retaliation - the reporter shall not be subject to retaliation by reason of the report made, such as: dismissal, suspension or equivalent measures; demotion in rank or non-promotion; change of duties, change of workplace, reduction of salary, change of working hours; suspension of training or any restriction on access to it; negative merit notes or negative references; adoption of disciplinary measures or other sanction, including fines; coercion, intimidation, harassment, ostracism; discrimination or otherwise unfavorable treatment; failure to convert a fixed-term employment contract to a permanent employment contract, where the employee had a legitimate expectation of such conversion; failure to renew or early termination of a fixed-term employment contract; harm, including to a 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 sector or industry agreement, which may result in the person's inability to find employment in the sector or industry in the future; early termination or cancellation of a contract for the provision of goods or services; cancellation of a license or permit; request for submission to psychiatric or medical examinations.

Acts taken in violation of the prohibition of retaliation are null and void. Persons who have been dismissed as a result of the reporting have the right to be reinstated in their jobs, pursuant to Article 18 L. 300/1970 or Article 2 Legislative Decree 23/2015, due to the specific discipline applicable to the worker. The reporter who is the recipient of acts of discrimination also has the right to appeal to the judicial authority so that it takes all measures, including provisional ones to ensure protection of the subjective legal situation claimed, including compensation for damages, reinstatement in the workplace, an order to cease the violation of the prohibition of discrimination and the declaration of nullity of the acts thus adopted.

Limitation of liability - an entity or person who discloses or disseminates information about violations covered by the obligation of secrecy or relating to the protection of copyright or the protection of personal data or discloses or disseminates information about violations that offend the reputation of the person involved or reported is not punishable, when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the violation and the report was made.

Waivers and settlements - waivers and settlements, in whole or in part, which have as their object the rights and protections provided for in Legislative Decree 24/2023 are not valid, unless they are made in the form and manner provided for in Article 2113 co. 4 of the Civil Code.

Information Note

It is also hereby announced that:

- * Reports may not be used beyond what is necessary for appropriate follow-up.
- * In the context of any disciplinary proceedings, the identity of the reporting person may not be disclosed, where the allegation of the disciplinary charge is based on Investigations separate and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only if the reporting person expressly consents to the disclosure of his or her identity.
- * The reporting person shall be notified by written communication of the reasons for the disclosure of confidential data, in the above assumption, as well as in the internal and external reporting procedures when the disclosure of the identity of the reporting person and information related to him or her is also essential for the defense of the person involved.
- * Where the criminal liability of the reporting person for the crimes of defamation or slander or otherwise for the same is established, even by a judgment of first instance crimes committed by reporting to the judicial or accounting authority or its civil liability, for the same title, in cases of malice or gross negligence, the protections under Chapter III of Legislative Decree 24/2023 are not guaranteed and a disciplinary sanction is imposed on the reporting or whistleblowing person. The provision also applies in cases of anonymous reporting or denunciation to the judicial or accounting authority or public disclosure, if the reporting person was subsequently identified and retaliated against, as well as in cases of reporting submitted to the relevant institutions, bodies and organs of the European Union.

Processing of personal data

The Data Controller is the company **SCAGLIA INDEVA S.p.A., with registered office in Val Brembilla (BG), via G. Marconi 42, tax code, VAT number and no. iscr. Al Registro Imprese 03146130160**, in the person of its legal representative.

The processing of personal data conferred by the reporting party is carried out for the purpose of handling reports of violations in implementation of Legislative Decree 231/01 and Legislative Decree 24/2023, based on the following legal bases:

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| Law | Receiving report, conducting investigation |
| Consent of the person concerned | Disclosure of the identity of the whistleblower in cases under Leg.24/2023 |

Data processing is carried out in paper and also telematic ways by formally appointed subjects. The processing does not involve automated decision-making processes, including profiling, falling within the scope of Article 22 EU Reg. 2016/679.

Personal data are stored on servers located within the European Union. The owner has conducted an impact assessment and put in place adequate security measures to protect personal data.

Internal reports and related documentation shall be retained for as long as necessary for the processing of the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure, subject to confidentiality obligations and principles of lawful processing.

The data subject is entitled to free exercise of the rights provided for in Articles 15 - 22 Reg. (EU) 2016/679 (GDPR) within the limits of Article 2-undecies Legislative Decree 196/2003 if the exercise of these rights may result in actual and concrete prejudice to the confidentiality of the identity of the person reporting violations of which he/she has become aware by reason of his/her employment relationship or duties performed, pursuant to Legislative Decree 24/2023.