

Whistleblowing Policy:

guidelines for reports of misconduct
and/or unlawful acts

P-02-011
Procedure

Policy Whistleblowing, Parità di genere & Diversità,
Equità e Inclusione

Policy Whistleblowing, Gender Equality, & Diversity,
Equity and Inclusion

Applicability:

Company: LSPA

Area: Finance & control/ Control Management /

Management system.:

Revision n°: 3

Status: Active

Author:

Valentina Cao CSR

Approved by:

Cesare Savini CEO

Confidentiality : INTERNAL

Il presente documento è di esclusiva proprietà del gruppo Lafert. Sono vietati la riproduzione, parziale o integrale, e la diffusione, con qualsiasi mezzo, senza il consenso scritto da parte di un amministratore della società.

This document is the exclusive property of Lafert Group. Its contents cannot, either totally or partially, be copied, reproduced, or distributed in any way without the written authorization of a company director.

REVISION HISTORY

Rev.	Date	Nature of revision
0	13/07/2023	First Issue
1	25/08/2023	First revision to specify the team that manages the reports, i.e. the Supervisory Board of Lafert S.p.A., and to add references to the new Diversity, Equity and Inclusion Policy
2	21/12/2023	Change on chapters 3, 4, 5, 6, 7, 8, 9, 10, 11 and attachments 1, 2
3	10/06/2025	Review the procedure against ANAC guidelines and the new policy regarding PRD/DE&I report

DOCUMENTO NON CONTROLLATO SE STAMPATO / UNCONTROLLED COPY IF PRINTED

INDEX

1.	INTRODUCTION	23
2.	PURPOSE OF THE DOCUMENT	23
3.	REFERENCE LEGISLATION	23
4.	DEFINITIONS	24
5.	APPLICABILITY OF THE POLICY	26
5.1	Whistleblowing Report:	27
5.1.1	Exclusions:	27
5.2	PDR/DE&I Reporting:	27
5.3	Features and characteristics of Reports	29
5.4	Relevance to the work context	29
5.5	Anonymous Reports	30
6.	SUBJECTIVE SCOPE OF THE REPORT	30
6.1	Protection of the Signaler	31
6.2	Public disclosure	31
7.	REPORTING PROCEDURE	31
7.1	Communication channels	31
7.1.1	WHISTLEBLOWING COMMUNICATION CHANNEL:	31
7.1.2	PRD/DE&I COMMUNICATION CHANNEL:	32
8.	REPORTS AND FOLLOWING INVESTIGATION	33
8.1	Reporting Manager	33
8.2	Management process of the Report	33
9.	PROTECTION OF THE REPORT, THE SIGNALER AND THE REPORTED PERSON	34
9.1	Protection of the confidentiality of the Report	34
9.2	Reporting of the Reporting Managers	34
9.3	Protection of the Signaler against retaliatory and/or discriminatory acts	35
9.4	Protection of the Reported Person	35
10.	RECORD-KEEPING AND PROTECTION OF PERSONAL DATA	35
11.	RESPONSIBILITY	36
12.	DIFFUSION	36
13.	REFERENCE DOCUMENTS	36
14.	ANNEX	36
14.1	Annex 1: Reports through the digital platform Whistleblowing	36

1. INTRODUCTION

Lafert S.p.A. is committed to promoting a [safe, fair and open](#) working [environment](#) for its employees, as well as a [corporate culture](#) based on [transparency](#) and [trust](#).

For this reason, Lafert S.p.A. supports and encourages an open and transparent dialogue with all stakeholders and recognizes the importance of providing clear and accessible channels through which it is possible to request clarifications or raise issues.

2. PURPOSE OF THE DOCUMENT

This Policy Whistleblowing, Gender Equality, Diversity, Equity and Inclusion ("**Policy**") has been implemented with the aim of:

- encourage a corporate culture based on communication and transparency by [removing factors that may hinder or discourage reporting](#), such as doubts and uncertainties about the procedure to be followed and fears of the Signaler to suffer retaliation or discrimination following the Report;
- [provide clear indications](#) about the communication channels, the subject and the way of making reports, so that anyone can know and verify at any time the correct application.

The Policy therefore aims to provide clear instructions on how to submit and handle reports of potential misconduct or suspected illegal acts (as specified in paragraph 7 - Reporting procedure), carried out by the persons hereinafter defined as Reporting Persons and the protective measures to protect them and the person allegedly responsible for the breach ("Reported Person").

The Policy was adopted in accordance with:

- the provisions of [Legislative Decree No. 1. n. 24/2023](#), which transposed Directive (EU) 2019/1937 (cd. Whistleblowing Directive), concerning the protection of persons who report infringements of national or European Union legal provisions that have come to their attention in the context of work, damage to the public interest or integrity of the public administration or private body;
- what has been established by the Reference Practice [UNI/PdR 125:2022](#), adopted by the company in relation to Gender Equality.

In particular, UNI/PdR 125:2022 states that the Company must:

- provide for the management of non-compliant situations and define a method for collecting, managing and documenting them;
 - provide for the possibility of reports by staff on any Wage Disparity;
 - provide an anonymous reporting methodology of all forms of physical digital verbal abuse including sexual harassment to protect the employee/employees who report.
- ISO 30415:2021 Human Resource Management - Diversity and Inclusion.

3. REFERENCE LEGISLATION

- Law n. 179/2017 "Protection of the employee or collaborator who reports wrongdoing in the private sector": has integrated the D. Lgs. n. 231/2001 and provided for the obligation of companies with a MOG to introduce channels for reporting on the violation of the MOG and introduced fair labor protections in favor of Signalers.
- Regulation (EU) n. 679/2016 "General Data Protection Regulation" (cd. GDPR), and Code on the protection of personal data D. Lgs. n. 196/2003 and ss.mm.ii. and the Provisions of the National Authority for the protection of personal data.

- D. Lgs. n. 24/2023 has implemented the Directive (EU) n. 1937/2019 of the European Parliament and of the Council aimed at protecting the Signaler and to promote transparency in Reports.
- Guidelines on the protection of persons reporting infringements of Union law and protection of persons reporting infringements of national legal provisions. Procedures for the submission and management of external reports approved by ANAC with resolution n. 311 of 12.07.2023.
- UNI/PdR 125:2022 "Guidelines on the management system for gender equality that requires the adoption of specific KPIs (Key Performance Indicators) related to gender equality policies in organizations", published on 16.03.2022.
- ISO 30415: 2021 Human Resource Management - Diversity and Inclusion.

4. DEFINITIONS

- (1) **ANAC**: National Anti-Corruption Authority
- (2) **CEO**: Chief Executive Officer
- (3) **Steering Committee**: promotes equal opportunities, diversity, equity and inclusion; also works to prevent and eliminate discriminatory behavior and monitor the effectiveness of gender equality policies. The Steering Committee reports to the administrative body on the performance of the PDR/DE&I management system and proposes action plans to improve the situation.
- (4) **Working environment**: work or professional activities, present or past, by reason of which, irrespective of their nature, an entity obtains information about the infringements and in the context of which it could be at risk of retaliation if reported or disclosed to the public, or if a complaint is made to a judicial or accounting authority.
- (5) **D.lgs. n. 231/2001**: Legislative Decree 8 June 2001, n. 231
- (6) **Complaint to the judicial and accounting authorities**: the act by which the Signaler informs the competent Judicial or Accounting Authority of the violations of which he became aware in the work context.
- (7) **Discrimination as a reaction (or "for Retaliation")**: "Discrimination as a reaction" means unfavorable treatment perpetrated by the employer which is a reaction to a complaint or action aimed at ensuring compliance with the principle of equal treatment regardless of factors of diversity. Discrimination as a reaction also includes less favorable treatment of a worker (or group) for opposing discriminatory behavior in the form of sexual harassment (or vice versa, for being submissive).
- (8) **Direct discrimination**: occurs when a worker (or group) is treated less favorably than another who is in a similar situation because of a distinctive element of the person, such as gender, nationality, ethnicity, social/economic status, the family status, health, physical appearance, language, age, disability, sexual orientation, political, trade union and religious, contractual typology, as well as character and personal beliefs. In particular, the use of sexist criteria in interpersonal relationships at work is gender discrimination.
- (9) **Indirect (or structural) discrimination**: means a situation in which an apparently neutral provision, practice, criterion, act, pact or behavior places or may place the worker (or group of workers) in a particular disadvantage because of their gender, nationality, ethnicity, social/economic status, family status, state of health, physical appearance, language, age, disability, sexual orientation, political, trade union and religious, type of contract, as well as the character and personal convictions. Indirect discrimination therefore has a formal neutral aspect, but in fact it tends to disadvantage certain categories of people; for example: women workers in relation mainly to the hypothetical or real maternity event or even workers/fathers in relation to the parental role; women working part-time who are more disadvantaged than male part-time workers, at the end of a selective procedure of

economic progression, when, as a result of the application of one of the criteria laid down in the internal call for proposals, the score is parameterized to the hours of work performed.

- (10) **Public disclosure:** means the act of making information on infringements publicly available through print or electronic media or otherwise by means of dissemination capable of reaching a large number of people.
- (11) **Facilitator:** natural person who assists the Signaler in the process of reporting, operating within the same working context and whose assistance must be kept confidential (e.g. the colleague of the Signaler's office or another office that assists him/her confidentially in the reporting process).
- (12) **FD:** Financial Director.
- (13) **Reporting Manager:** are the entities receiving the Report, respectively the O.D.V. for Whistleblowing Reports and the Steering Committee for PDR/DE&I Reports.
- (14) **MOG:** Management and Control Organization Model
- (15) **Harassment at work:** those undesirable behaviors, carried out for reasons also related to sex and having the aim or effect of violating the dignity of a worker and creating an intimidating, hostile, degrading, humiliating or offensive climate. It is an aggravating circumstance if the harassment is accompanied by implicit or explicit threats or blackmail on the part of superiors or persons who may in any way affect the establishment, conduct and termination of the employment relationship (See definition of "Discrimination as a reaction").
- (16) **Emotional or psychological harassment (or "Mobbing"):** An intentional and repeated situation in which an undesirable behavior related to a distinctive feature of a person occurs, with the aim or effect of violating his dignity and creating an intimidating, hostile, degrading or offensive climate. Psychological harassment occurs when one or more workers continuously behave in an improper manner towards another colleague, making him feel humiliated, offended, threatened. Psychological harassment is equivalent to Mobbing, "accidents" or "unwanted behavior" where a colleague is abused, threatened or attacked in work-related circumstances, including commuting to and from work and smart working, with explicit or implicit health, safety and welfare consequences. These "accidents" or "unwanted behavior" are considered to be such when they have the purpose or effect of violating the dignity of the worker and creating an intimidating, hostile, degrading, humiliating or offensive climate.
- (17) **Physical harassment:** occur when someone uses a part of their body or an object to restrain a person's actions and/or cause physical harm.
- (18) **Sexual harassment:** is a type of harassment that can be psychological, physical or both. It occurs in the case of unwanted behavior with a sexual connotation, expressed in physical, verbal, non-verbal or computer form, which has the purpose or effect of violating the dignity of a person, in particular by creating an intimidating atmosphere, hostile, degrading, humiliating or offensive.
- (19) **O.d.V.:** Supervisory Body
- (20) **PDR/DE&I:** Reference practice Gender equality and diversity, equity and inclusion.
- (21) **Reported Person:** means the alleged/to responsible for illegal conduct or violations mentioned in the Report.
- (22) **Signaler:** means any natural person, employee, collaborator of Lafert S.p.A., anyone in business relations with the Company (applicants, employees, customers, suppliers, business partners), as well as third parties, who have made a Report on the violations suffered or witnessed in the work context. Some examples: shouting, using offensive or sarcastic language, offending, constantly criticizing the worker, excluding the worker from social events or coffee breaks, concealing important information,

assigning too many tasks to the worker, too difficult, degrading or too easy. Harassment must never be tolerate.

- (23) **Report with intent:** means the report made in the knowledge of the lack of veracity or foundation, with the purpose of causing an unfair harm to the Reported Person.
- (24) **External Report:** means the report made to ANAC through the channel provided by the Authority or the Equity Adviser.
- (25) **Internal Report:** means the notification made through the channels provided by Lafert S.p.A.
- (26) **PDR/DE&I Report:** means any communication concerning behavior and/or information which may supplement the evidence of a criminal offence or otherwise inappropriate conduct, incorrect or alleged violation of the principles expressed in the Company Policy and the policies and procedures of Lafert S.p.A., as well as the laws and regulations applicable to Lafert S.p.A. according to UNI/PDR 125:2022 and ISO 30415: 2021 DE&I.
- (27) **Report with gross negligence:** means a report made with negligence, imprudence or incompetence and in the absence of veracity or sufficient elements of fact for it to be reasonably considered that the reported conduct has actually occurred.
- (28) **Whistleblowing Report:** means any communication regarding behavior and/or information that may add to the evidence of a crime or otherwise conduct inappropriate, incorrect or alleged violation of relevant conduct pursuant to D.lgs. n. 231/2001 and the MOG of Lafert S.p.A.; offences falling within the scope of relevant EU or national acts, policies and procedures of Lafert S.p.A., laws and regulations applicable to Lafert S.p.A. (see paragraph 5.1.).
- (29) **Report:** communication by the Signaler of which he has become aware in the work context, concerning information on one or more violations, including the well-founded suspicion of violations or alleged violations, based in any case on factual elements, as well as on covert.
- I am facing psychological harassment when a colleague or a group of colleagues continuously behave inappropriately towards another worker, a group of colleagues, a superior, or a subordinate who is identified as a victim—humiliated, insulted, or threatened.
- Some examples include: shouting, using offensive or sarcastic language, insulting, constantly criticizing the worker, excluding the worker from social events or coffee breaks, hiding important information, assigning the worker too many tasks, tasks that are too difficult, degrading, or too easy. Harassment must never be tolerated.
- (30) **Equity Adviser:** institutional figure provided for by legislation (L. 125/1991, D. Lgs. 196/2000 and 198/2006) to promote and monitor the implementation of the principles of equality, equal opportunities and non-discrimination between women and men in access to employment, promotion and training, career progression, working conditions and pay.
- (31) **Wage Disparity:** systematic inequality in the wages of different groups of equally productive workers and therefore due not to observable differences between the performance of one and another, but solely to their membership of a given group, defined for ex. based on gender, ethnicity or country of origin.

5. APPLICABILITY OF THE POLICY



The subject of this Policy is Reports that may relate to **behavior, acts or omissions that harm the public interest or the integrity of Lafert S.p.A.** whose Signaler has come to know in the Working environment and which consist of:



5.1 Whistleblowing Report:

- **administrative, accounting, civil or criminal offences;**
- **offences falling within the scope of European Union or national acts** concerning, for example, the following areas:
 - Financial services, products and markets and prevention of money laundering and terrorist financing;
 - Corruption and conflict of interest;
 - Public procurement;
 - Product safety and compliance;
 - Transport safety;
 - Public health;
 - Protection of the environment;
 - Protection of privacy and personal data and security of networks and information systems;
- **acts or omissions that harm the financial interests of the European Union;**
- **acts or omissions concerning the European internal market;**
- **acts or conduct that undermine the object or purpose of the provisions of the European Union;**
- **potential misconduct or alleged violation of the principles expressed in the Code of Ethics and Conduct of the Lafert group, Code of Ethics and Conduct for Suppliers, in the Model of Organization, Management and Control pursuant to D.lgs. 231/2001 and in the policies and procedures of Lafert S.p.A.;**
- **Elements relating to conduct aimed at concealing violations.**

5.1.1 Exclusions:

- Complaints or claims of a "personal" nature → disputes, claims or requests relating to a personal interest of the Reporting Person or of the person who has lodged a complaint with the judicial authority which relate exclusively to their individual employment relationships, or related to their working relationships with the hierarchical figures.

Example: Reports concerning work disputes and pre-litigation phases, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker or with superiors, reports on data processing carried out in the context of an individual employment relationship without prejudice to the interests of the private entity (these fall instead within the scope of the PDR/DE&I Report).

- Reports of violations that are mandatory under EU or national acts implementing EU acts.

Example: the reporting procedures on market abuse under Regulation (EU) n. 596/2014 of the EU Parliament and of the Council to Commission Implementing Directive (EU) n. 2392/2015 adopted on the basis of that Regulation.

- Reports of violations in the field of national security, as well as procurement relating to aspects of defense or national security.



5.2 PDR/DE&I Reporting:

- **Diversity, equity and inclusion policy;**
- **Direct discrimination, indirect discrimination, psychological, physical or sexual harassment at work (even if they are suffered with digital tools), discrimination as a reaction.**

The report could therefore cover the following aspects:

- sexual harassment
- physical abuse
- verbal abuse
- digital (harassment)
- mobbing
- discrimination (gender, race, religion, sexual orientation, etc.)
- Wage Disparity or other nature
- use of inappropriate language
- behavior contrary to the company's principles and policies
- procedural or system deviations detected during the audit

INSIGHT

- ***Sexual harassment - Where the compliment ends and sexual harassment begins?***

First, it should be pointed out that while some gestures or proposals are clearly considered unacceptable, certain behaviors are sometimes not unequivocally considered inappropriate. What may be seen by some as a compliment or a joke may be considered offensive by others; this is especially true in workplaces where there are significant cultural, social or background differences or with high turnover, which means little knowledge at a personal level. Each person in the work environment should feel free to say that they find offensive or inappropriate behavior and expect others to respect them. Behavior that unintentionally offends someone can be quickly corrected without causing harm. The aim is to create a work culture in which everyone feels heard and respected. Sexual harassment, on the other hand, violates the dignity of the person by creating an intimidating, hostile, degrading or humiliating environment in the workplace.

You are faced with sexual harassment when it occurs: annoying and unwanted physical contact, unwelcome, verbal or non-verbal, inappropriate comments with references to the person's sexuality, writings and verbal expressions on the alleged inferiority of the person as belonging to a certain sex or denigrating due to the diversity of expression of sexuality, gestures, proposals or "jokes" with a sexual background, intrusive questions about personal relationships, sending inappropriate images or e-mails, a physical approach of a sexual nature, or the request for a physical relationship when the other/ to shows no interest, intimidation, threats and blackmail suffered by having rejected behaviors aimed at sexual intercourse.

- ***Discrimination as a reaction (or "for Retaliation"):***

Discrimination does not apply where a requirement is considered essential for the performance of the work (e.g. manual jobs which are impractical for people with certain types of disabilities), provided that the requirement is legitimate and the employer removes all barriers to equal opportunities.

1. Following the amendment of art. 25 paragraph 2-bis of the "Equal Opportunities Code" (L. n. 162/2021), is identified as "discrimination" not only in every treatment, but also in any change in the organization of working conditions and times that is motivated by pregnancy, of maternity or paternity and the exercise of their rights but also simply of sex, age or personal or family care needs and which places or may place the worker in at least one of the following conditions:
 - a. position of disadvantage compared to the general workers;
 - b. limitation of opportunities to participate in life or business choices;

- c. limitation of access to advancement and career progression mechanisms.

Example: discrimination is applied to a worker who leaves work because of an illness caused by pregnancy (EU Court of Justice 30 June 1998) or to undergo artificial insemination (Cass. N. 6575/2016), sanctioning it with dismissal.

5.3 Features and characteristics of Reports

Care must be taken to provide a clear and **complete** account of all the elements necessary for the reconstruction of the event and for carrying out the verifications and verifications necessary to assess its validity and objectivity, and in particular:

- Describe the event that is the subject of the Report;
- Indicate the person/s held/s responsible for/s breach/s, as well as any other persons involved and/or witnesses. If not known, all necessary information must be provided to enable the perpetrators of the potentially unlawful conduct to be identified;
- Describe the time and place when the incident was reported;
- Attach all documents available to support the Report.

A well-made substantiated and detailed Report can be handled without further requests for information and involvement of the Signaler.

It is useful to attach documents that can provide elements of substantiation of the facts reported, as well as other subjects who are potentially aware of the facts.

The personal reasons that led the Signaler to act are irrelevant.

It is the Signaler's responsibility, even if anonymous, to make Reports in **good faith**, or on the basis of the belief that what is stated is true (regardless of whether what is reported then matches the insights that follow), and in line with the spirit of this Policy.

Reports made with gross negligence or intent, therefore opportunistic and/or made for the sole purpose of harming the reported person or subjects otherwise affected by the Report, will not be taken into account and may result in the application of disciplinary sanctions as applicable contract.

There is no sanction against those who report in good faith facts which, as a result of subsequent verifications, would be unfounded.

Unsubstantiated news, information already in the public domain (limited to Whistleblowing reports), as well as information acquired exclusively on the basis of indiscretions or rumors **are not considered** (i.e. rumors).

The statutory right to report is not an obligation, but a possibility for the persons concerned to decide in full awareness whether they wish to report a breach of the general interest or of rules that they are aware of.

If there is reliable information or reasonable suspicion, based on precise and consistent facts, that one of the above-mentioned actions has occurred or may occur, a Report may be made, either in anonymous form or in identified form, with absolute guarantee of security and confidentiality in all phases of the process, through one of the channels made available by Lafert S.p.A..

5.4 Relevance to the work context

Information on violations shall relate to behavior, acts or omissions of which the Signaler became aware in the work context.

The notion of work context is broad and not limited to those who have a working relationship in the "strict sense" so not only employee personnel, but anyone with a qualified relationship such as: consultants, volunteers,

shareholders, trainee staff, persons with administrative, managerial, supervisory and representative functions. To be included also when it comes to pre-contractual situations, trial periods or situations after the termination of the legal relationship if the information was acquired during the course of the relationship.

5.5 Anonymous Reports

Anonymous Reports are all Reports from which it is not possible to determine the identity of the Signaler.

These Reports are treated as ordinary and in accordance with the provisions of the Policy, provided that they comply with the requirements set out in this paragraph 5.

In all cases where the anonymous Signaler is subsequently identified and has or has not suffered retaliation, protective measures for retaliation shall apply.

The whistleblowing Reporting Manager is obliged to record the Anonymous Reports received and keep the attached documentation, thus making it possible to trace them, especially if the Signaler, or who has filed a complaint, informs the ANAC that he/she has been subjected to retaliatory measures due to his/her Report.

The Signaler may use the external reporting channel of ANAC in order to communicate possible retaliation that he/she believes he/she has suffered because of the Report (see paragraph 7.1.).

6. SUBJECTIVE SCOPE OF THE REPORT



The Signaler is defined by law as the natural person who reports or discloses to the public information about unlawful conduct acquired in the context of work.

The Signaler may be one of the following:

- Employees, including part-time and temporary contracts;
- Staff leasing employees;
- The personnel whose employment is terminated at the time of the Report, when the information was obtained during the course of the employment;
- The persons who have applied for a job within Lafert S.p.A., when the information was obtained in the context of such application or when the facts occurred in the application process;
- The self-employed workers;
- Freelancers and consultants;
- The volunteer and trainee staff;
- The employees and collaborators of suppliers and customers of Lafert S.p.A.;
- shareholders;
- People with functions of administration, management, control, supervision or representation; and, more generally;
- Anyone with interests in Lafert S.p.A..

If desired, the Signaler may choose to report anonymously and request anonymity for the duration of the reporting process.

The Signaler is protected by law against retaliation.

Measures to protect against retaliation are also applied to:

- a. **"Facilitators"** namely the entities operating in the same working environment of the Signaler and who helped him/her to make the Report
Example: colleague of the Signaler's office
- b. **"People in the same working environment"** of the Signaler who are bound by a stable emotional relationship or by kinship up to the fourth degree
- c. **"Work colleagues"** of the Signaler who work in the same working environment and have a **usual and current relationship** with him/her, those who, at the time of reporting, work with the Signaler (thus excluding former colleagues)

- d. "Institutions" owned by or for which the Signaler works, as well as institutions operating in the same working environment
- e. "Entities where the Signaler, the complainant or the public disclosure provider works"
- f. "Entities operating in the same working environment as the Signaler, complainant or public disclosure provider"

6.1 Protection of the Signaler

The Signaler is protected if, at the time of reporting, he or she had reasonable grounds to believe that the information on the violations reported was true and fell within the scope of the Policy and the law.

The Signaler is not protected and may also receive a disciplinary sanction, if his criminal or civil liability for defamation or slander crimes related to reports made with intent or gross negligence has been established.

6.2 Public disclosure

The Signaler may also benefit from the protections provided in the event of a public disclosure, provided that the following conditions are met at the time of the disclosure:

- The Signaler has already made an Internal and External Report or has directly made an External Report, under the conditions and in the manner provided for, and no follow-up has been given within the prescribed time limits on the measures envisaged or taken to follow up the Reports;
- The Signaler has reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
- The Signaler has reason to believe that the External Report may entail a risk of retaliation or may not have an effective follow-up due to the specific circumstances of the particular case, such as those where evidence may be obscured or destroyed, or where there is a well-founded fear that the person who received the Report might be involved in or involved in the breach with the perpetrator.

7. REPORTING PROCEDURE

How to file a report?

7.1 Communication channels



7.1.1 WHISTLEBLOWING COMMUNICATION CHANNEL:

7.1.1.1 Internal channel:

The Signaler can send a Report, in an identified form or anonymously, through the following channels, all managed by the O.d.V. of Lafert S.p.A..

The O.d.V. is an autonomous and independent entity from Lafert S.p.A. and is responsible for the receipt and subsequent management of Whistleblowing Reports, as well as for monitoring compliance with the MOG.

Reports can be made through:



- **Whistlelink Platform**, accessible via web from any device, through the following link: <https://lafert.whistlelink.com/>, also accessible from the Lafert website: <https://www.lafert.com/it/login>.

The Whistleblowing platform is a digital system that Lafert S.p.A. has equipped itself not only to comply with specific regulatory requirements, but also and above all to transmit to its employees and third parties the values of **transparency**, **integrity** and **ethics** expressed in the Code of Ethics and Conduct.

The platform offers a certified guarantee of [the highest standards of security and data protection](#) and is therefore [considered the preferred channel](#) among those prepared to make reports: any processing of sensitive personal data will be carried out in full compliance with the applicable regulations. For further information on the procedure for submitting reports via the Whistleblowing platform, please refer to Annex 1.



- **Via e-mail** for the exclusive use of the O.d.V.: organismo.vigilanza@shi-g.com

External Channel:

Prerequisites :

Lafert S.p.A. informs the Signaler that it can make an **External Report** if the following conditions are met:

- The internal signaling channel is not active or, even if it is active, does not comply with the provisions of D. Lgs. 24/2023;
- the Signaler has already made an Internal Report and it was not followed up;
- the Signaler has reasonable grounds to believe that, if it makes an Internal Report, no effective follow-up will be given to it or that the same Report may result in a risk of retaliation;
- the Signaler has reason to believe that the breach may constitute an imminent or obvious danger to the public interest.



External reporting can be made to ANAC via the following web page:
<https://servizi.anticorruzione.it/segnalazioni/#!/#%2F>.



7.1.2 PRD/DE&I COMMUNICATION CHANNEL:

The Signaler can send a Report, in identified form or anonymously, through the following channels, all managed by Lafert Steering Committee.

The Steering Committee promotes equality of opportunity, diversity, equity and inclusion, and is responsible for preventing and eliminating discriminatory behavior and monitoring the effectiveness of gender equality policies. The Steering Committee reports to the administrative body on the performance of the PDR/DE&I management system and proposes action plans to improve the situation.

Composition Steering Committee:

- HR Director;
- HR Manager Italy
- Health & Safety (RSPP)

Reports can be made through:

7.1.2.1 Internal channel:



- **Whistlelink Platform**, accessible via web from any device, through the following link: <https://lafertparitadigeneredei.whistlelink.com>, also accessible from the Lafert website: <https://www.lafert.com/it/corporate/6>.

The platform offers a certified guarantee of [the highest standards of security and data protection](#) and is therefore [considered the preferred channel](#) among those prepared to make a Report: any processing of sensitive personal data will be carried out in full compliance with the applicable regulations.

For further information on the procedure for submitting Reports via the Whistleblowing platform, please refer to Annex 1.



- **Meeting with members of the Steering Committee:** in case the Signaler feels more comfortable to receive support to manage the Report or prefers to talk to a contact person.

NOTE: In this case the meeting will be documented by the member of the Steering Committee through the Whistlelink Platform.

7.1.2.2 External channel:

Regarding the Reports **not taken into account** in the time provided the Signaler may recur to:



- **Equity Adviser appointed for the relevant territory:** within the functions of promotion and control of the implementation of equal opportunities policies by all actors, public and private, operating in the labour market, the Provincial and Regional Equity Adviser are entitled to take any useful initiative within the scope of the competences of the State and are entitled/e to act before the Court in the function of Labor Judge on behalf of the person who has interest, or to intervene in the judgments filed by workers who complain of having suffered gender discrimination (art. 36 D.lgs. 198/2006).

Contacts:

Province of Venice: consigliera.parita@cittametropolitana.ve.it

Province of Ravenna: consigliera.parita.ra@mail.provincia.ra.it

Province of Bologna: consparita@regione.emilia-romagna.it

8. REPORTS AND FOLLOWING INVESTIGATION

8.1 Reporting Manager



Whistleblowing Report → O.d.V.

PDR/DE&I Report → Steering Committee



8.2 Management process of the Report

a. Whistlelink platform reporting:

The Signaler, sent the Report through the appropriate platform, **must take care to note "CASE NUMBER" and "VERIFICATION CODE" in order to follow the progress of the Report** (see Annex 1).

All future communications between the Signaler and the Reporting Manager will be handled through the platform.

Within seven days of sending the Report, the Signaler will receive an **acknowledgement of receipt** of having taken charge of the Report and any requests for clarification, if all the data and information relevant to assessing the validity of the Report are not available.

b. Investigation



The decision on the investigation procedures following the Report is taken case by case by the Reporting Manager, depending on the characteristics and contents of the Report. In carrying out the investigation activities, the Reporting Manager may use the support of technical advisors or the collaboration of other business functions, ensuring in every way the utmost confidentiality regarding the data contained in the Report, with particular reference to the identity of all those involved and mentioned in it.



c. Conclusion of the Report

Within three months from the date of confirmation of receipt of the Report, the Signaler will receive a **reply** to the Report as well as information on any follow-up measures that may be taken following his Report.

Reports not sufficiently supported by evidence, manifestly unfounded or relating to behavior or facts not relevant to this Policy, will be archived, noting the reasons that led to their archiving and giving notice of it to the Signaler within the aforementioned three-month period.

Please note: all communications with the Signaler are managed through the Whistlelink platform.

9. PROTECTION OF THE REPORT, THE SIGNALER AND THE REPORTED PERSON

9.1 Protection of the confidentiality of the Report

Lafert S.p.A. ensures the **confidentiality** of the identity of the Signaler and/or any other information contained in the Report throughout the process of managing the Report.

It is the responsibility of all persons involved in handling the Report to ensure the confidentiality of the Signaler, as well as any other information from which the identity of the Signaler can be deduced directly or indirectly, from the moment of taking charge of the Report, even in cases where it should subsequently prove to be incorrect or unfounded. Confidentiality will also be guaranteed regarding the identity of the other parties involved and/or mentioned in the Report.

Disclosure of the identity of the Signaler without his/her express consent is prohibited. Disclosure of the identity of the Signaler and/or any other information is permitted only if this is a necessary obligation in the context of

investigations or legal proceedings by national authorities, in the manner and within the limits provided for by the Code of Criminal Procedure, or otherwise disciplinary proceedings initiated against the Company in case of a Report made in bad faith.

Of the necessary disclosure, the Signaler shall be informed before the disclosure of his/her identity, unless this would prejudice the relevant investigations and legal proceedings.

9.2 Reporting of the Reporting Managers

In all cases where the Reports are concerning the Reporting Managers, their assessments must necessarily be sent to third parties, particularly:

- **Members of O.d.V.** → they are required, pursuant to the applicable regulations, to promptly inform the Board of Directors (C.d.A.) which must then identify the person responsible for analyzing the report appointed by the Chairman of the BoD. The Chairman of the Supervisory Body must then forward the Report to the appointed individual. It is understood that the BoD shall not have access to the content of the Report, as all evaluations are entrusted exclusively to the duly appointed third party.
- **Members of the Steering Committee** → The Signaler may make the report to the O.d.V. in case of conflicts of interest with one or more members of the Steering Committee or had not received evidence of the management of the report within the prescribed time.

9.3 Protection of the Signaler against retaliatory and/or discriminatory acts

Lafert S.p.A. undertakes to protect the Signaler against any form of **retaliation and/or discrimination** for reasons directly or indirectly related to the report. The Signaler is protected if, at the time of reporting, he/she had reason to believe that the information on the violations reported was true and fell within the scope of the Policy.

Retaliatory and/or discriminatory measures shall mean unjustified disciplinary actions, that is any act or omission even only attempted or threatened that causes or may cause unfair harm to the Signaler. For example, the following constitute forms of retaliation and/or discrimination: dismissal, demotion, change of function, disciplinary measures, unjustified transfer, Harassment at work and any other form of retaliation that results in working conditions which are uncomfortable or intolerable for the Signaler.

A Signaler who believes that he or she has been subjected to a retaliatory and/or discriminatory act as a result of the Report may notify his or her hierarchical superior or the Human Resources Department, to assess the existence of evidence for disciplinary proceedings against the perpetrator of retaliation and/or discrimination. The Signaler, as well as the other entities mentioned in paragraph 7, may inform ANAC and the Equal Opportunities Advisor of the reprisals they believe to have suffered as a result of the report made. These parties will carry out appropriate investigation activities.

If, as a result of the investigations carried out pursuant to this document, illegal behavior relating to **discrimination, harassment or mobbing** is found attributable to employees, Lafert S.p.A. will act promptly and immediately, by means of protection and redress measures for the victim and appropriate and proportionate sanctions against the person responsible.

9.4 Protection of the Reported Person

Lafert S.p.A. uses the same forms of protection provided for the Signaler also for the Reported Person, without prejudice to any legal obligation that requires communicating the name of the alleged responsible for the conduct or violation (e.g. in response to requests from the national judicial authority).

The Report is not sufficient to initiate any disciplinary proceedings against the Reported Person.

As a result of concrete findings regarding the Report, Lafert S.p.A. guarantees to the Reported Person the right to be informed (within a reasonable time) about the charges and any disciplinary proceedings against him/her, and the right to a defense. The Reported Person may be heard and, upon request, also by means of a written procedure through the acquisition of written observations and documents.

10. RECORD-KEEPING AND PROTECTION OF PERSONAL DATA

The information in the report will be used and stored exclusively for the purposes of the Report investigation procedure, with the aim of ensuring the management and traceability of Reports and related activities.

The **information** will be **destroyed within a maximum of five years** from the communication of the final outcome of the reporting procedure.



Any personal data contained in the report, including those relating to the identity of the Signaler or any other parties involved, will be processed in accordance with the Privacy Policy of Lafert S.p.A. (*G-01-007 Guideline on data protection*) and in compliance to the GDPR (Regulation UE 2016/679) and the Legislative Decree 196/2003 (Privacy Code), in particular by taking appropriate technical and organisational measures and processing the data in accordance with the regulatory framework, for the entire duration of the investigation procedure, in accordance with the rights of the persons concerned.

11. RESPONSIBILITY

It is the responsibility of the Reporting Managers to monitor and keep under control the reporting system, verifying that what is written in this Policy is respected.

The Finance & Corporate Services Department (FCS) undertakes to keep this Policy updated. Following changes to the Policy, it must be submitted for approval by the Board of Directors before being published in the name and signature of the CEO.

12. DIFFUSION

This Policy, prepared by the Finance & Corporate Services Department (FCS), is approved by the Board of Directors and must be distributed:

- to all executives, managers and employees of Lafert S.p.A. through the ARXivar portal, e-mail and on the Company bulletin boards by the Human Resources Department;
- to all members of the Board of Directors and all members of the Board of the Statutory Board;
- to all other parties in relations of interest with Lafert S.p.A. through its publication on the website of Lafert S.p.A. by the Marketing Communications Department.

13. REFERENCE DOCUMENTS

Documents formally mentioned in the text of the Policy are shown below:

- G-01-001 Code of Ethics and Business Conduct of Lafert Group
- X-01-001 Organization, Management and Control Model 231
- G-01-007 Guideline on data protection (privacy)
- A-01-002 Company Policy
- A-07-001 List of standards and laws applicable in the field of PDR/DE&I
- G07004: UNI PDR 125:2022 and ISO 30415 system guideline

14. ANNEX

14.1 Annex 1: Reports through the digital platform Whistleblowing

The **Whistlelink digital platform** can be accessed through the following links:



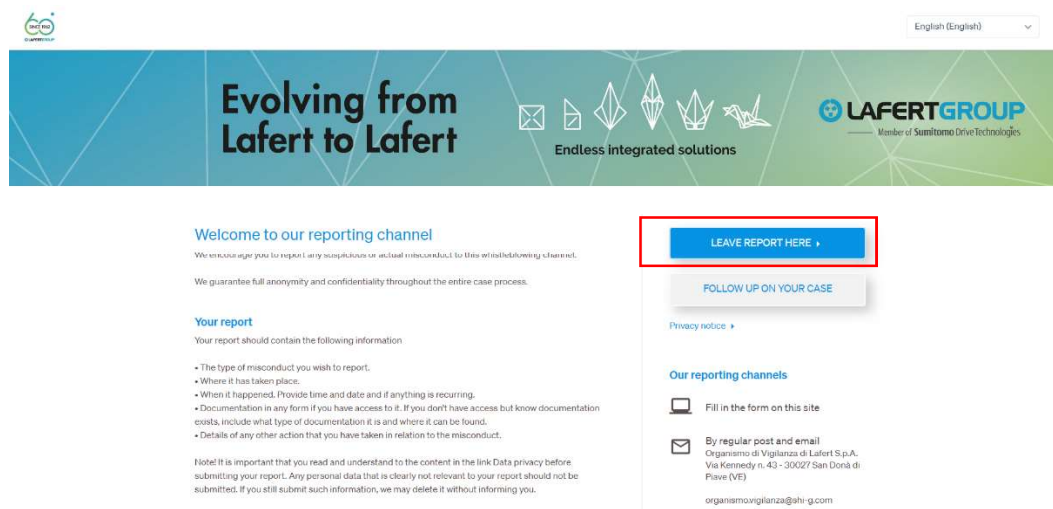
Whistleblowing Report: <https://lafert.whistlelink.com/>



PDR/DE&I Report: <https://lafertparitadigeneredei.whistlelink.com>

Method of transmission of the report:

1. After accessing the platform, the Signaler will be redirected to the introduction page, where he/she can see the information that the Report must have, the methods of managing the Report, the other reporting channels available to the Signaler and the privacy policy. There are also two boxes: **"Leave report here"** and **"Follow up on your case"**. By clicking on the first one you will have access to the page where you must enter as much information as possible about the Report.



English (English)

Evolving from Lafert to Lafert

Endless integrated solutions

Welcome to our reporting channel

We encourage you to report any suspicion or actual misconduct to this whistleblowing channel.

We guarantee full anonymity and confidentiality throughout the entire case process.

Your report

Your report should contain the following information:

- The type of misconduct you wish to report;
- Where it has taken place;
- When it happened. Provide time and date and if anything is recurring;
- Documentation in any form if you have access to it. If you don't have access but know documentation exists, include what type of documentation it is and where it can be found;
- Details of any other action that you have taken in relation to the misconduct.

Note! It is important that you read and understand to the content in the link Data privacy before submitting your report. Any personal data that is clearly not relevant to your report should not be submitted. If you still submit such information, we may delete it without informing you.

LEAVE REPORT HERE

FOLLOW UP ON YOUR CASE

[Privacy notice](#)

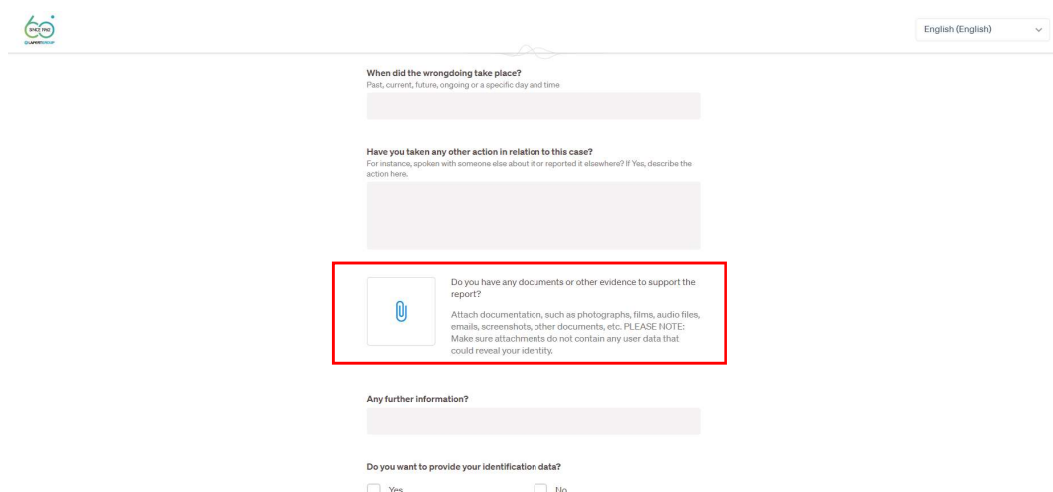
Our reporting channels

 Fill in the form on this site

 By regular post and email
Organismo di Vigilanza di Lafert S.p.A.
Via Kennedy n. 43 - 39027 San Donà di Piave (VE)
organismovigilanza@shi-g.com

2. The Signaler will be guided in the **compilation of a form** composed of open and/or closed questions that will allow him/her to provide the elements characterizing the Report (facts, time context, people involved, etc.).

In this section it is possible to upload attachments, video and audio files to support the Report in the section **"Do you have documents or other evidence to support the report?"**.



English (English)

When did the wrongdoing take place?
Past, current, future, ongoing or a specific day and time

Have you taken any other action in relation to this case?
For instance, spoken with someone else about it or reported it elsewhere? If Yes, describe the action here.

Do you have any documents or other evidence to support the report?
Attach documentation, such as photographs, films, audio files, emails, screenshots, other documents, etc. PLEASE NOTE: Make sure attachments do not contain any user data that could reveal your identity.

Any further information?

Do you want to provide your identification data?
☐ Yes ☐ No

Alternatively, you can send a report in audio format (the maximum duration is 10 minutes) by clicking on the box **"I want to report with audio"**. However, it will not be possible to guarantee anonymity since the voice could be recognized.

3. After answering the questions, the Signaler may choose whether to **identify himself/herself** or **remain anonymous**: in the first case he/she must select the field **"Confidential"** and later fill in the below fields indicating his/her name and surname and an alternative method of contact (which can be his/her phone number and/or his/her e-mail). In any case, the Signaler may provide his/her information at a later time through the platform. If the Signaler would like to remain anonymous he/she must select the field **"Anonymous"**.

Any further information?

Do you want to provide your identification data?

If you want to provide your identification data, select "Confidential" and fill in the fields below. Vice versa select "Anonymous".

☒ Confidential ☐ Anonymous

Name and Surname

Telephone number

E-mail



To protect your anonymity, pay particular attention to the details in any documents that you attach to the Report.

4. Once the Report is sent, the platform will release to the Signaler the **case number** and the **verification code** to confirm the forwarding of the sending. The latter, known only by the Signaler for reasons of confidentiality, cannot be recovered in any way in case of loss.



English (English) ▼

Your report is now submitted

Case number XXXXXXXX

Verification code XXXXXXXX

If you want to follow your case
save the case and verification code!

Thank you for your submission

Please keep a note of your case number and verification code.

This verification code, known only to you, for reasons of privacy, cannot be recovered in any way in the event of loss.

It is important that you save these details so you can log in to see the follow-up of your case and receive feedback. You can also log in to provide additional information.

LEAVE REPORT HERE ▶

FOLLOW UP ON YOUR CASE

5. This code will allow the Signaler to access, at any time, the **"Follow up on your case"** section through which it will be possible to complete the Report with additional attachments (it will not be possible to make any changes to the Report sent initially) and dialogue securely and encrypted through the platform in case of any questions. The platform allows, in fact, to establish a virtual interview (chat) between the Signaler and the person in charge of the management of the report, ensuring, at the will of the Signaler, anonymity. It will be the responsibility of the Signaler to access periodically the platform to verify the evolution of the Report sent.



Welcome to our reporting channel

We encourage you to report any suspicious or actual misconduct to this whistleblowing channel.

We guarantee full anonymity and confidentiality throughout the entire case process.

Your report

Your report should contain the following information

- The type of misconduct you wish to report.
- Where it has taken place.
- When it happened. Provide time and date and if anything is recurring.
- Documentation in any form if you have access to it. If you don't have access but know documentation exists, include what type of documentation it is and where it can be found.
- Details of any other action that you have taken in relation to the misconduct.

Note! It is important that you read and understand to the content in the link Data privacy before submitting your report. Any personal data that is clearly not relevant to your report should not be submitted. If you still submit such information, we may delete it without informing you.

LEAVE REPORT HERE >

FOLLOW UP ON YOUR CASE

[Privacy notice](#)

Our reporting channels

Fill in the form on this site

By regular post and email
Organismo di Vigilanza di Lafert S.p.A.
Via Kennedy n. 43 - 30027 San Donà di
Piave (VE)

organismo vigilanza@shi-g.com

As previously reported, the Reporting Manager will confirm receipt of the Report within 7 days and will provide feedback within 90 days from the date of receipt (whether the Report is justified or unfounded following appropriate assessments).