



POZZI ARTURO S.p.A.
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WHISTLEBLOWING PROCEDURE

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This document is a model procedure for the management of reports received and managed through the whistleblowing channels made available to whistleblowers and advertised through the company's website.

Procedure will have to be reviewed in the event of any regulatory changes.



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1. Legislation

Whistleblowing was introduced in Italy with specific legislation at the end of 2017, with the law n.179/2017. This legislation comprehensively regulated the institution for public administration, while it also introduced some provisions for private sector organizations with an organizational model of management and control pursuant to D.Lgs. n. 231/2001.

Law n. 179/2017 has been superseded by the implementing law European Directive on *whistleblowing* (no. 1937/2019). The new law, D.Lgs. n. 24/2023, is the implementation of EU Directive No. 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national legal provisions.

The new legislation provides for burdens for public and private organizations, in particular: all public bodies must provide for internal procedures for the management of reports; the same obligation is borne by private sector entities that have an organizational model pursuant to D.Lgs. no. 231/2001 and by all private organizations with at least 50 employees.

2. Who can make a report

Whistleblowing procedures encourage reporting of anyone who acquires, in the context of their work, information about wrongdoing committed by or on behalf of the organization.

The purpose of the procedure is to facilitate the communication of information relating to violations found during the work activity. To this end, the spectrum of potential reporting persons is very broad. The procedure is aimed at guaranteeing these subjects, when they report unlawful conduct relating to the institution.

The following categories of subjects can make a report through the procedure:

- o Employees
- o Suppliers, subcontractors and their employees and collaborators
- o Freelancer, consultants, self-employed
- o Volunteers and trainees, paid or unpaid
- o Shareholders or persons with administrative, managerial, supervisory or representative functions
- o Former employees, former contractors, or people who no longer hold any of the positions mentioned above
- o Subjects in the selection phase, on trial or whose legal relationship with the institution has not yet begun

The procedure also protects the identity of the facilitators, the natural persons who assist a reporting person in the reporting process, operating within the same work context.



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3. What can be reported

Within this procedure, unlawful acts of which you have become aware in the context of your work can be reported. Suspected or qualified offences or other violations of legal provisions or potential risks of committing them may also be reported.

The reporting person is not required to fully prove the commission of an offence, but the reports must be as detailed as possible, in order to allow an assessment of the facts communicated by the recipients. At the same time, reporting subjects are not invited to carry out investigative activities that can expose them individually.

Reports may relate to criminal, civil, administrative or accounting offences, as well as violations of EU legislation.

The scope of this procedure does not include reports of a personal nature, for example relating to one's employment contract, which are governed by other procedures of the institution.

4. Who receives and manages reports

The *Whistleblowing Manager* is the person responsible for receiving and managing reports of wrongdoing. He may be assisted by individuals from his support group specifically appointed in the internal act.

The *whistleblowing manager* receives the reports and dialogues with the reporting person to clarify and investigate what has been received. The dialogue with the reporting person continues even during the investigation phases.

The manager or office, after an initial assessment, carries out an activity of verification of the information reported, also requesting specific information from other offices and functions within the organization.

The recipient shall provide periodic feedback to the reporting person and, at the end of the investigation, shall communicate the outcome of the investigation activities. The communication of the outcome does not include references to personal data relating to any reported subject.

Among the possible outcomes that can be communicated to the reporting person are:

- o Fixing internal processes
- o Initiation of disciplinary proceedings
- o Transfer of the results of the investigation activities to the Public Prosecutor's Office (and/or the Court of Auditors in the event of damage to the public purse)
- o Archiving due to lack of evidence

A report that is mistakenly sent to the hierarchical superior may not be treated as a *whistleblowing* report, as the latter does not have the same confidentiality obligations as the recipient.



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5. Reporting channels

Different channels are made available to reporting persons for reporting violations under this procedure. It is possible to make oral and written reports.

For written reports, company makes available an encrypted IT platform, provided by the company 7180 S.r.l. (*IT Service Provider*) through the IUBENDA platform accessible from the company's website www.pozziarturo.it. The platform guarantees, from a technological point of view, the confidentiality of the reporting person, the subjects mentioned in the report and the content of the report.

It is also possible to attach documents to the report. At the end of the report, the reporting person receives a security key that can be downloaded to their device, with which they can access the report and communicate bidirectionally with the recipient, exchange messages and send new information. All information contained on the platform is encrypted and can only be read by persons authorized to receive the report.

It is not possible to manage other written reports. If these are sent, the receiving party will, where possible, invite the reporting person to resubmit the report via the IT platform.

For reports by appointment, we invite the reporting person to contact the recipient, requesting availability for a telephone interview or, possibly, a personal meeting. Oral reports are recorded and the report must be signed by the reporting person in order for it to be processed. It should be remembered that oral reports do not offer the same technological confidentiality as reports made via an encrypted platform.

6. The timing of the management of reports

At the end of the reporting process, the platform displays a receipt code confirming that the report has been delivered and taken over by the recipient.

Within 7 days, the receiving party confirms to the reporting person that the report has been taken care of and invites the reporting person to monitor its report on the platform to respond to possible requests for clarification or further information.

Within 3 months from the day of the report, the receiving party shall notify the reporting person of feedback on the verification activities carried out to verify the information communicated in the report.

The feedback provided within 3 months may coincide with the outcome of the assessment activities. If these are not concluded, the recipient invites the reporting person to monitor the platform until the outcome of the same is known.



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7. Confidentiality and anonymity

The recipient is obliged to treat the reports while preserving their confidentiality. Information relating to the identity of the reporting party, the reported person and any other person mentioned in the report shall be treated in accordance with the principles of confidentiality. In the same way, all information contained in the report is also treated confidentially.

The identity of the reporting person may not be revealed without their consent. Knowledge of the reports and the related acts of assessment are also removed from the right to administrative access by the interested parties.

The only possible ground for revealing the identity of the reporting person may occur if the assessment documents are forwarded to an ordinary or accounting prosecutor's office and knowledge of the same is necessary for the purposes of the right of defense during ordinary judicial or accounting proceedings at the Court of Auditors.

Confidentiality is guaranteed through technological tools, such as the encrypted platform for reporting and a confidential protocol, and within organizational processes aimed at minimizing the circulation of information.

It is also possible to send anonymous reports. The recipient can decide whether to process them. In any case, reports are treated according to the same principles of confidentiality. However, in the case of anonymous reports, the recipient has no knowledge of the identity of the reporting person and may involuntarily expose him or her during the investigation activities.

8. The management of personal data

Reports received, investigation activities and communications between the reporting person and the receiving person are documented and stored in accordance with **confidentiality and data protection requirements**.

Reports contain personal data and can only be processed and kept for the time necessary for their processing: this time includes analysis, assessment and communication of results, as well as any additional time for possible additional comments. Under no circumstances will reports be kept for more than 5 years following the communication of the outcome of the investigation activities to the reporting person.

Regarding access to personal data, these are known only to the recipient and, if indicated in a specific organizational act, to the members of the support staff for the management of the report.

During the assessment activities, the recipient may share with other functions of the entity information that has been previously anonymized and minimized with respect to the specific activities within the competence of the latter.



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9. Safeguards and protections

The person referred to in the report as being responsible for the suspected wrongdoing benefits from identity protection measures like those of the reporting person and the other persons mentioned in the report.

In addition to protecting the confidentiality of the identity of the reporting person and the persons mentioned in the report, as well as the content of the report, there are other forms of protection guaranteed through this procedure.

In fact, protection is guaranteed to the reporting person against any form of retaliation or discrimination that they may suffer because of a report. Retaliation means any threatened or actual act or omission, direct or indirect, related to or resulting from reports of actual or suspected wrongdoing, which causes or is likely to cause physical or psychological harm, damage to the reputation of the person, economic loss.

Possible forms of discrimination include:

- o dismissal, suspension or equivalent measures;
- o relegation or non-promotion;
- o change of duties, change of place of work, reduction of salary, modification of working hours;
- o suspension of training or any restriction of access to it;
- o notes of merit or negative references;
- o disciplinary measures or other sanctions, including financial sanctions;
- o coercion, intimidation, harassment or ostracism;
- o discrimination or unfavourable treatment;
- o the failure to convert a fixed-term employment contract into an open-ended one, where the worker had a legitimate expectation of such conversion;
- o non-renewal or early termination of a fixed-term contract;
- o damage, including damage to the person's reputation, economic or financial damage, including loss of economic opportunities and income;
- o 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 in the future;
- o the early termination or cancellation of the contract for the supply of goods or services; the cancellation of a licence or permit; the request to undergo psychiatric or medical examinations.

10. Sanctions

D.Lgs. n.. 24/2023 provides for administrative sanctions, which can be imposed by the National Anti-Corruption Authority in the event of violation of *whistleblowing rules*.

The sanctions specifically relate to any retaliation against reporting parties, violations of the duty of confidentiality, boycott of an attempted report, failure to take charge of a report or insufficient investigative activity initiated following it.



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Abuses of the whistleblowing system are also punishable, with possible penalties for those who slander or defame another person by means of the procedure.

The administration may take disciplinary action against those responsible for such conduct.

11. External channels for reporting

Outside the internal procedure for whistleblowing, the law also allows external reports to be made to the National Anti-Corruption Authority.

A reporting person may report externally to the institution if he or she has already made a report that has not been acted upon, if he or she has reasonable grounds to believe that an internal report has not been acted upon or that it may lead to a risk of retaliation, or if he or she has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The procedures for reporting to the National Anti-Corruption Authority are available on the dedicated page on the ANAC website: anticorruzione.it/-/whistleblowing.

There are additional conditions under which a reporting person may make a public disclosure: failure to respond to a previously made internal or external report, an imminent or obvious danger to the public interest, reasonable grounds that an internal report will not be dealt with, or that evidence of the report may be destroyed or concealed.