

GP 21 – REPORTING PROCEDURE FOR ABUSE, HARASSMENT AND WRONGDOING

Approved by: Vanna Villata

Checked by: Mario Irace

Revision: 0

Date: 19.12.2024



1. PURPOSE

The main purpose of this Reporting Procedure is to guide personnel, external collaborators and stakeholders of *Vernay Italia S.r.l. Unipersonale*, when reporting:

- infringements of specific domestic and EU rules - pursuant to Article 5(1)(e) of Legislative Decree 24/2023, and on the proper management of such reports within *Vernay Italia S.r.l.*;
- gender-based abuse and harassment, relevant to UNI PdR 125/2022;
- offences or irregularities presumed to be such for the purposes of Italian Legislative Decree 231/01.

2. REGULATORY REFERENCES

2.1 EXTERNAL REGULATORY REFERENCES

- Legislative Decree no. 231 of June 8, 2001, on the “Administrative liability of legal persons, companies and associations, including those without legal personality pursuant to Article 11 of the Law of 29 September 2000, no. 300”;
- Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR);
- Legislative Decree no. 196 of June 30, 2003 (Personal Data Protection Code), as amended, including Legislative Decree no. 101 of August 10, 2018, as well as related legislative provisions;
- Directive (EU) 2019/1937 on the protection of persons reporting violations of Union law (the “Whistleblowing” directive);
- Legislative Decree no. 24 of March 10, 2023, published in the Official Gazette on March 15, 2023, transposing Directive (EU) 2019/1937;
- UNI PdR 125/2022 Gender-based abuse and harassment.

2.2 INTERNAL REGULATORY REFERENCES

- Organizational Model 231;
- Code of Ethics and Gender Equality;
- Corporate Rules;
- Policies, Procedures.

3. PURPOSE OF A WHISTLEBLOWING REPORT

Safeguarding of the public interest or integrity of *Vernay Italia S.r.l. Unipersonale* (a report is not devised to protect personal interests) and, in relation to UNI. PdR 125/2022, to protect workers in case of abuse or harassment in the workplace.

4. WHO CAN MAKE A REPORT

Persons who work in or with *Vernay Italia S.r.l.* are eligible to make reports:

- employees (including fixed-term workers, part-time workers, contract workers, trainees and occasional contract workers);
- self-employed workers, “continuous and coordinated” contract workers within the meaning of Article 409 of the Italian Code of Civil Procedure, and workers in collaborations “organized by the principal” within the meaning of Article 2 of Legislative Decree 81/2015;

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- workers or collaborators who provide goods or services or perform works for third parties;
- self-employed professionals and consultants;
- volunteers and trainees, paid or otherwise;
- shareholders and persons performing administrative, managerial, audit, supervisory or representative functions, including where such functions are exercised *de facto*.

5. WHEN A REPORT MAY BE MADE

- when the legal relationship is ongoing;
- during the probationary period;
- pending the commencement of the relationship.

6. WHAT CAN BE REPORTED

A whistleblowing report must involve infringements that fall within the scope of Article 2 of Legislative Decree 24/2023 and UNI.PdR 125/2022.

The legislation defines infringements as any conduct, acts or omissions that are likely to harm the public interest or the integrity of the company, which have come to the attention of the reporting party in the course of his/her work, and which consist of:

- unlawful conduct within the meaning of Legislative Decree no. 231 of June 8, 2001, or breaches of the organization and management models provided for therein;
- offenses falling within the scope of Legislative Decree 24/2023, concerning the following areas: public procurement; financial services, products and markets and prevention of money-laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feedstuff safety and animal health and welfare; public health; consumer protection; protection of privacy and of personal data and security of networks and IT systems;
- acts or omissions compromising the financial interests of the EU as referenced in Article 325 of the Treaty on the Functioning of the European Union, as specified in relevant secondary Union legislation;
- acts or omissions affecting the internal market, as referenced in Article 26(2) of the Treaty on the Functioning of the European Union, including violation of Union competition and State aid rules, as well as infringements affecting the internal market which involve acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax benefit that frustrates the scope or purpose of the corporate tax regime applicable;
- acts or conduct that frustrate the scope or purpose of the provisions of Union acts.

By express legislative provision, the whistleblowing provisions do not apply (Article 1 of Legislative Decree 24/2023) to:

- disputes, claims or requests linked to a personal interest of the whistleblower or of the person who has filed a complaint with the judicial or accounting authorities that pertain exclusively to his or her individual work or public employment contracts, or that pertain to his or her work or public employment relationships with superiors;
- reports of infringements/irregularities where they are already subject to mandatory regulation under the EU or domestic acts indicated in Part II of the Annex to this Decree or under domestic instruments implementing the EU acts indicated in Part II of the Annex to Directive (EU) 2019/1937, although not indicated in Part II of the Annex to this Decree;

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- reports of national security breaches and procurement breaches that have national security or defense implications, unless they are covered by relevant EU secondary legislation.

In relation to UNI PdR 125, discrimination, abuse and harassment based on gender may be reported, where they involve:

- sexually motivated harassment;
- psychological harassment;
- mobbing (workplace bullying);
- unequal pay;
- parenting/maternity;
- career development, growth and inclusion.

7. ELEMENTS NECESSARY FOR REPORTING

A report must be as detailed as possible, so that the facts may be assessed by those responsible for receiving and handling reports.

The following elements must be crystal clear:

- the time and place of occurrence of the acts/facts reported;
- the description of the act/fact;
- The particulars or other elements that enable the identification of the person to whom the reported facts are attributed.

Documents may usefully be attached if they can provide evidence of the facts being reported.

8. MANNER OF TRANSMISSION OF WHISTLEBLOWING REPORTS


In accordance with the provisions of the regulations, the reporting party may send his/her report: via the portal <https://vernay.openblow.it> or by the following means:

- in paper form, to the following address: *Vernay Italia S.r.l. Unipersonale*, based in Rilate n. 21, 14100 Asti (Italy); for the kind attention of the Managing Director;
- in oral form, at the request of the reporting party, at a face-to-face meeting, by requesting an appointment at tel. 0141-413509;
- through the external channel managed by the Italian Anti-corruption Authority (ANAC);

The internal channel is prioritized over the external channel

The reporting party person may make an external report if one of the following conditions is met at the time of its submission:

- the reporting party has already made an internal whistleblowing report, but it has not been followed up;
- the reporting party has reasonable grounds to believe (based on concrete circumstances) that, if he/she were to make an internal whistleblowing report, it would not be effectively followed up or it could lead to retaliation;

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- the reporting party has reasonable grounds to believe that the unlawful conduct and/or irregularities in question could constitute an imminent or manifest danger to the public interest.

For detailed procedures for the handling of external reports, please refer to the relevant ANAC Guidelines published on <https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing>

9. HANDLING OF ANONYMOUS REPORTS

Anonymous reports are those where the reporting party's identity is not disclosed.

They are equated to ordinary reports, provided that they are detailed, and the reporting party will not be able to avail of the safeguards provided by Legislative Decree 24/2023.

If anonymous reports are received, and they contain sufficiently detailed information or purport to disclose facts of particular gravity, further information may be requested using the same channel, in order to allow for further investigation, with a 15 day deadline being allocated. If the reporting party subsequently reveals his or her Identity, there is an obligation to apply the safeguards provided by Legislative Decree 24/2023.

10. WHO HANDLES WHISTLEBLOWING REPORTS

In compliance with Article 4 of Legislative Decree 24/2023 and UNI PdR 125/2022, whistleblowing reports will be received and managed by an independent committee within the Multinational Group to which the company belongs, composed of the following figures:

- Member of the Sustainability and Gender Equality Steering Committee;
- Supervisory Body;
- V.P.& Chief Financial Officer.

11. PROTECTION OF THE WHISTLEBLOWER

Article 17 of Legislative Decree 24/2023 contains rules aimed at preventing or nullifying the effects of acts or measures in retaliation against reporting parties for any disclosure of information (dismissal, suspension, non-promotion, change of duties, disciplinary measures, early termination, cancellation of a contract for the provision of goods or services). Other individuals are also protected from retaliation if - although they did not directly submit the report - they are nevertheless deemed to require protection. This category includes "facilitators," i.e., persons who assist the whistleblower in the reporting process and whose activities must remain confidential, as well as third parties linked to the reporting party such as colleagues and family members, and also legal persons associated with the whistleblower. Protection is waived if the whistleblower is found criminally liable for slander and/or defamation.

12. PROTECTION OF THE REPORTED PARTY

A report, in itself, is not enough to initiate disciplinary proceedings against the party against whom the report has been made. Further to checks *in situ* and investigative activities, contact will be made with the party against whom the report was made, who will be guaranteed the right to clarify any matters as necessary.

13. PRIVACY PROTECTION

Personal or sensitive data contained in the report, including data related to the idEntity of the whistleblower or of other individuals, will be handled in compliance with personal data protection rules and with the provisions of the GDPR Policy adopted by the company.

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Reports are handled by *Vernay Italia S.r.l.* in compliance with regulatory whistleblowing requirements (Law 179/2017, EU Directive 1937/2019, Legislative Decree 24/2023), and with the Italian Anti-Corruption Authority (ANAC) Resolution no. 311 of July 12, 2023.

14. DISCIPLINARY AND SANCTIONS SYSTEM

Any forms of abuse of this Procedure, such as reports that prove to be unfounded or made with malice or gross negligence, or those that are manifestly opportunistic and/or are made solely in order to harm the reported party or other persons, and any other instance of improper use or instrumentalization of this Procedure, shall trigger liability in disciplinary and/or other specifically legal proceedings. Any ascertained infringements of measures whose purpose is to protect the whistleblower, including any discriminatory acts adopted by the company against the whistleblower, shall also be sanctioned.

Disciplinary sanctions shall be proportionate to the magnitude and seriousness of the unlawful conduct found, and they may include termination of the employment or consulting relationship, in compliance with applicable provisions of law and of the rules of the National Collective Labor Agreement for the relevant sector.

For sanctions, reference is made to the Disciplinary System of the Organization, Management and Control Model pursuant to Legislative Decree 231/2001.

The retaliatory or discriminatory dismissal of the reporting party, the alteration of duties and any other retaliatory or discriminatory act or measure taken as a direct result of the whistleblowing report - shall be null and void.

If a dispute should arise involving the imposition of sanctions or de-skilling measures, dismissal, job transfer or involving direct or indirect organizational measures that undermine the reporting party's working conditions after the report is made, then the employer *Vernay* must be able to demonstrate that such measures were adopted for legitimate reasons unconnected with the report.

If the reporting party is an employee of the company who believes that he or she has suffered discrimination as a result of having filed a report, he/she may describe in detail the discrimination that has occurred and transmit the description to the relevant labor organizations, to the National Labor Inspectorate, or directly to the National Anti-Corruption Authority (ANAC) through the appropriate Whistleblowing procedure on its institutional website.

15. PROCEDURE APPROVAL AND PUBLICATION PROCESS

This procedure is adopted by the Board of Directors and published on the Corporate Intranet.

16. REVISION

Original by Mario Irace, December 2024