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## **WHISTLEBLOWING PROCEDURE PURSUANT TO LEGISLATIVE DECREE 24/23**

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## 1. PURPOSE OF THE PROCEDURE AND REGULATORY CONTEXT

This Procedure, after consultation with the trade union representatives, applies to CHIMEC S.p.A. (hereinafter referred to as "CHIMEC" or the "Company") and aims to implement and regulate the system of reporting irregularities within the activity carried out by the Company, on information, duly substantiated, relating to CHIMEC personnel and/or third parties, concerning violations of laws and regulations, the Code of Ethics and the Organisational Model 231 and related procedures adopted by CHIMEC. In particular, the Procedure transposes the provisions of Legislative Decree No. 24 of 10 March 2023 (hereinafter the "**Whistleblowing Decree**"), which implements Directive (EU) 2019/1937 of 23 October 2019, which regulates "the protection of persons who report violations of national or European Union regulations that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in the context of public or private work".

The Whistleblowing Decree provides, in summary:

- a system of protection for specific categories of persons who report information acquired in the course of their work concerning breaches of national or European Union law that harm the public interest or the integrity of the institution;
- protective measures, including the prohibition of Retaliation, to protect the Whistleblower as well as the Facilitators, colleagues and relatives of the Whistleblower and legal entities related to the Whistleblower;
- the establishment of internal reporting channels within the Company (one of which is computerised) for the transmission of reports, which ensure, including through the use of encryption tools, the protection of the confidentiality of the identity of the reporting party, the Person Involved and/or any case mentioned in the report, the content of the report and the relevant documentation;
- in addition to the right to lodge a complaint with the judicial or accounting authorities, the possibility (if one of the conditions provided for in Art. 6 paragraph 1 of Legislative Decree no. 24/2023) to make external reports through the channel managed by the National Anti-Corruption Authority ("ANAC"), as well as to make public disclosures (in

the event of one of the conditions provided for in art. 15 paragraph 1 of Legislative Decree no. 24/2023), through printing or electronic or dissemination means able to reach a large number of people;

- disciplinary measures as well as administrative fines imposed by ANAC in the cases provided for by Articles 16 and 21 of Legislative Decree no. 24/2023.

The Procedure also complies with legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of 27 April 2016 on the protection of individuals with regard to the processing of personal data. In addition to the aforementioned regulatory measures, the Procedure has also been drawn up taking into account the provisions of:

- CHIMEC Code of Ethics (hereinafter referred to as the '**Code of Ethics**'), in its current version;
- Organization, management and control model adopted by CHIMEC (hereinafter "**Model 231**") in the current version.

This Procedure replaces the communication of 25.09.2018 and is available on Company's website at the following link:

**<https://www.chimec.com/whistleblowing/>**

and can be consulted in the printed format at CHIMEC's Head Office in Via delle Ande and at CHIMEC's Santa Palomba Plant and Offices.

For anything not expressly indicated by this Procedure, the provisions of the Whistleblowing Decree remain fully applicable.

#### **SUMMARY OF REGULATORY REFERENCES**

- Legislative Decree No. 231 of 8 June 2001 (*'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000'*);
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);
- Legislative Decree no. 196 of 30 June 2003 (Personal Data Protection Code) and subsequent amendments and additions, including Legislative Decree 10 August 2018, no. 101, as well as the related legislative provisions;
- Directive (EU) 2019/1937 on the protection of persons reporting breaches of Union law (so-called Whistleblowing);
- Legislative Decree 10 March 2023 no. 24, published in the Official Journal on 15.03.2023, transposing Directive (EU) 2019/1937.

## 2. DEFINITIONS

The following definitions refer to all parts of the Procedure:

<b>"ANAC"</b>	the National Anti-Corruption Authority;
<b>"Privacy Code"</b>	LEGISLATIVE DECREE No. 196 of 30 June 2003 ("Personal Data Protection Code") which provides for the protection of individuals and other subjects with respect to the processing of personal data;
<b>"Committee"</b>	refers to an <i>ad hoc</i> body set up by CHIMEC, the recipient and manager of the Whistleblowing Channel, which is bound to respect the confidentiality of the information it receives. The Committee consists of: Head of Legal Affairs Support Office and Head of Human Resources Office;
<b>"Decree 231"</b>	LEGISLATIVE DECREE 8 June 2001, No. 231 and subsequent amendments and additions;
<b>"Whistleblowing Decree"</b>	legislative Decree 10 March 2023, no. 24;
<b>"Recipient"</b>	means the Committee as identified above;
<b>"Directive"</b>	directive (EU) 2019/1937;
<b>"Facilitator"</b>	natural person assisting the Whistleblower in making the report, who works in the same professional context and whose assistance must be kept confidential (these are persons who, having a qualified relationship with the Whistleblower, could suffer Retaliation because of that relationship);
<b>"GDPR"</b>	regulation (EU) 2016/679 of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation);
<b>"Model 231"</b>	the organization and management model, provided for by Decree 231, adopted by CHIMEC.
<b>"Supervisory Body" or "SB"</b>	CHIMEC's supervisory body established pursuant to Decree 231;
<b>"Person Involved"</b>	the natural or legal person identified in the report as the person to whom the breach is attributed or as a person otherwise involved in the reported breach;

**"Procedure" or  
"Whistleblowing  
Procedure"**

this Procedure was approved by the Board of Directors in a resolution dated 31 October 2023;

**"Retaliation"**

Any act, measure, conduct or omission, **even if only attempted or threatened**, which causes or is likely to cause, directly or indirectly, **unjustifiable damage** to the person/entity. The need for a nexus/close connection between the report, public disclosure or complaint and the alleged Retaliation. Examples of Retaliation include, but are not limited to: *i) dismissal, suspension or equivalent; ii) downgrading, non-promotion, an artificially negative performance evaluation; iii) demanding results that cannot be achieved in the manner and within the time specified; iv) change of duties, change of location, reduction in salary, change of working hours; v) unjustified failure to assign tasks while simultaneously assigning them to another person; vi) suspension of training or any restriction on access to it; vii) demerit notes or negative references; viii) repeated refusal of requests (e.g. holidays, leave); ix) unjustified revocation of appointments; x) unjustified suspension of patents, licences; xi) adoption of disciplinary measures or other sanctions, including financial penalties; xii) coercion, intimidation, harassment or ostracism; xiii) discrimination or other unfavourable treatment; xiv) failure to convert a fixed-term employment contract into an employment contract of indefinite duration when the worker had a legitimate expectation of such conversion; xv) failure to extend or terminate a fixed-term employment contract in advance; (xvi) damage, including damage to the person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income; (xvii) inappropriate listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; (xviii) early termination or cancellation of a contract for the supply of goods or services; (xix) cancellation of a licence or permit; (xx) application for a psychiatric or medical examination;*

**"Whistleblower (s)"**

those entitled to make a whistleblowing report under the Whistleblowing Decree and generally under this Procedure, including employees, collaborators, shareholders, persons who exercise (even on a purely factual basis) supervisory or representative functions of CHIMEC and other third

	parties who interact with the Company (including suppliers, consultants, intermediaries, etc.), as well as trainees or probationary employees, candidates for employment and former employees;
<b>"Whistleblowing Report" or "Report"</b>	the report submitted by a Whistleblower in accordance with the principles and rules set out in this Procedure;
<b>"Anonymous Whistleblowing Report" or "Anonymous Report"</b>	Reports that do not contain details that allow or could allow the Whistleblower to be identified, even indirectly;
<b>"Related Persons"</b>	the persons to whom the same protection as that provided for the Whistleblower by the Whistleblowing Decree shall apply and who are (i) the intermediaries; (ii) persons from the same work environment as the Whistleblower and who are related to the Whistleblower in the fourth degree; (iii) work colleagues of the Whistleblower who work in the same work environment and who have a habitual and current relationship with the Whistleblower; (iv) companies owned by the Whistleblower or companies that work in the same work environment.

### 3. ADDRESSEES OF THE PROCEDURE AND OBJECTIVE SCOPE

The Recipients of the Procedure are:

- the top management of the company and the members of the corporate bodies and the SB;
- employees, former employees and applicants for employment, partners, customers of CHIMEC, as well as, by way of example but not limited to, partners, suppliers (including under contract/sub-contract), consultants, employees in the course of their work for CHIMEC who have information about violations as defined in this Procedure.

The provisions of this Procedure also apply to anonymous reports, provided that they are sufficiently substantiated as defined in this Procedure.

Violations that can be reported under the Whistleblowing Decree must relate to conduct, acts or omissions that harm the public interest or the integrity of the public administration or private body (i.e. CHIMEC) of which the Whistleblower has become aware in the course of his or her work for CHIMEC and which consist of:

1. relevant unlawful conduct pursuant to Decree 231 or violations of Model 231;
2. offences falling within the scope of European Union or national legislation (as referred to in the Whistleblowing Decree) relating to the following sectors:
  - a) public procurement;
  - b) financial services, products and markets and prevention of money laundering and terrorist financing;
  - c) product safety and compliance;
  - d) transport safety;
  - e) protection of the environment;
  - f) radiation protection and nuclear safety;
  - g) food and feed safety and animal health and welfare;
  - h) public health;
  - i) consumer protection;
  - j) protection of privacy and protection of personal data and security of networks and information systems;



3. acts or omissions that harm the financial interests of the European Union, as defined in the Whistleblowing Decree;
4. acts or omissions relating to the internal market, including breaches of the European Union's competition and state aid rules, and breaches of the internal market relating to acts that contravene corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation, as referred to in the Whistleblowing Decree;
5. acts or conduct which defeat the object or purpose of the provisions of the acts of the Union in the areas referred to in paragraphs 2, 3 and 4.

#### 4. THE ELEMENTS AND CHARACTERISTICS OF THE REPORTS

The report must be as **detailed as possible and, above all, clear**:

- i. **the circumstances of the time and place** in which the event covered by the report occurred;
- ii. **the description of the event**;
- iii. **the general information or other elements that allow the subject to be identified in order to attribute the reported facts.**

It is possible to attach documents that may provide evidence of the facts that are the subject of the report, as well as the names of other persons who may have knowledge of the facts.

**The following cannot be reported:**

- i. clearly unsubstantiated reports;
- ii. information that is already in the **public domain**;
- iii. information obtained only on the basis of rumours or unreliable rumours (so-called **word on the street**);
- iv. **disputes, claims or requests relating to a personal interest** of the Whistleblower which relate exclusively to their individual employment relationship or are inherent in their employment relationship with hierarchically superior persons;

- v. **reports of violations, if they are already mandatorily regulated by European Union or national acts** listed in Part II of the Annex to the Whistleblowing Decree, or by national acts that constitute the implementation of European Union acts listed in Part II of the Annex to Directive (EU) 2019/1937, even if not listed in Part II of the Annex to the Whistleblowing Decree. This is the case in the financial services sector, where the European Union has long since extended the value of Whistleblower protection to include the obligation to activate internal and external reporting channels and the explicit prohibition of Retaliation;
- vi. **reports on breaches of national security and on procurement with defence or national security aspects**, unless such aspects are covered by the relevant secondary legislation of the European Union. Therefore, Reports that relate to the contracts provided for in Articles 15 and 24 of Directives 2435 and 2536 of 2014 as well as Article 13 of Directive 2009/8137 and which are also excluded from the scope of the Procurement Code.

## 5. INTERNAL REPORTING CHANNEL

In accordance with the provisions of the Whistleblowing Decree, CHIMEC has activated the **following internal reporting channel which, through a specific online platform adopted by the Company, allows for the submission of written reports in computer mode and guarantees, also through encryption tools, the confidentiality of the identity of the Whistleblower, of the Person Involved and of any person mentioned in the report**, as well as the content of the report and the related documentation:

**<https://whistleblowing.chimec.com/>**

Confidentiality is also guaranteed with regard to the content of the report and its documentation. The protection covers not only the name of the Whistleblower, but also all elements of the report from which the identification of the Whistleblower can be inferred, even indirectly. The identity of the Whistleblower and any information from which it may be inferred, directly or indirectly, shall not be disclosed to anyone other than the Committee, which is responsible for receiving and acting upon reports, **without the express consent** of the Whistleblower.

The confidentiality of the information is guaranteed at every stage of the report, from the initial intake and preliminary analysis, through the investigation itself, to the final evaluation and archiving of the documentation.

In particular, the information will not be disclosed to persons other than those who make up the Committee to receive or follow up the reports.

Paper documentation is kept to a minimum and is stored and guarded in secure cabinets and rooms to which only the Committee and authorised personnel have access.

The platform is accessible via the CHIMEC website through the dedicated section

**<https://whistleblowing.chimec.com/>**

Anonymous Whistleblowing Reporting is permitted.

By registering the report on the aforementioned platform, the Whistleblower will receive a unique identification code (hereinafter referred to as the "**Key Code**"), which must be used to communicate with the Committee in a depersonalised manner and to be kept informed of the processing status of the report submitted. In this regard, it should be noted that the platform allows the Whistleblower to remain in contact with the Committee during the management of the anonymous report, and to provide clarifications and/or additional documentation through a messaging system that guarantees their anonymity.

It should be noted that anonymous reports, without identification of the Whistleblower, will be considered as long as they are **sufficiently substantiated and detailed**, and as long as they are capable of highlighting facts and situations relating to specific contexts. Anonymous reports are treated by ANAC in the same way as normal reports, without the discipline and protection provided for the Whistleblower. Safeguards apply if the anonymous Whistleblower is subsequently identified and/or subject to Retaliation. However, it should be borne in mind that sending an anonymous report may make it more difficult to identify the reported conduct and the discussions between the Committee and the Whistleblower, and may therefore reduce the usefulness of the report itself.

As an alternative to electronic communication via the above-mentioned online computer platform, CHIMEC has set up the following specific communication channels:

- **Email to be sent to:**
  - [odv@chimec.it](mailto:odv@chimec.it), for Significant Reports relating to Decree 231;
  - [comitatowhistleblowing@chimec.it](mailto:comitatowhistleblowing@chimec.it), for Significant Reports relating to Whistleblowing Decree;
- **Ordinary mail** to be sent **exclusively** to:
  - CHIMEC S.p.A.  
Via delle Andes 19  
Rome, 00144  
**For the attention of the Whistleblowing Committee – STRICTLY CONFIDENTIAL**
- In oral form, alternatively via telephone lines, **with voice messaging systems**, also on **the online platform**, or face-to-face **(on request)**.

## 6. RECIPIENT OF THE INTERNAL REPORTING CHANNEL

CHIMEC has designated a special office, made up of specially trained staff, as the Recipient and manager of the reports (hereinafter referred to as the "Committee"). The Committee is composed of the following company representatives:

- Head of Legal Affairs Support Office;
- Head of Human Resources Office.

If a member of the Committee is a Person Involved in the report, the Whistleblower may decide to address the report only to the other members of the Committee, excluding the person involved in the report.

## 7. INTERNAL REPORTING MANAGEMENT

### 7.1. **Preliminary verification of the report**

Upon receipt of the report, the Committee:

- sends the Whistleblower an acknowledgement of receipt of the report **within 7 (seven) days from the date of receipt** (it should be noted that the Platform automatically sends an initial acknowledgement of receipt as soon as the report is received, and a second acknowledgement of receipt when the report is first opened by a member of the Committee);

- carries out a preliminary analysis of the content of the complaint, if it deems it appropriate, also with the assistance of specialised external legal advisors, in order to assess its relevance in relation to the scope of the Whistleblowing Decree and the Procedure in general;
- submit the report if it considers that it is not admissible under the provisions of the Whistleblowing Decree and this Procedure, such as:
  - i) is manifestly unfounded because of the lack of factual elements relating to the infringements alleged;
  - ii) the general content of the whistleblowing report is such that it does not allow the facts to be understood, or the whistleblowing report is accompanied by inappropriate or irrelevant documentation, such that it does not allow the content of the report to be understood;
  - iii) production of documentation only in the absence of a Report of Illicit Conduct.

In such a case, the Committee, pursuant to the provisions of the Whistleblowing Decree and Paragraph 6.2. of this Procedure, must take care to provide the Whistleblower with a written explanation of the reasons for the dismissal;

- if the report is not filed, immediately involve the SB for Significant Reports Decree 231 or the External Specialised Legal Adviser for Significant Reports Whistleblowing Decree in order to assess - in joint session - whether the report qualifies as a report under Model 231 / Code of Ethics or under the Whistleblowing Decree and must therefore be handled by the Joint Committee with the assistance of the SB or the External Specialised Legal Adviser in accordance with the provisions of Model 231 and this Procedure;
- is responsible for the management of the report.

As provided for in art. 4 of the Whistleblowing Decree, the report made to a person other than the Committee must be forwarded to the Committee within **7 (seven) days**, with simultaneous notification to the Whistleblower.

The Procedure according to the communication of 25.09.2018 is cancelled by this Procedure, therefore the email address: [segnalazioni.chimec@gmail.com](mailto:segnalazioni.chimec@gmail.com) is **no longer active** and the deposit box for the report in a closed envelope, which was made available both at the offices of the registered office and at the offices of the CHIMEC plant, **has been removed**.

## **7.2. Report Management**

The management of the report takes place in compliance with the provisions of this Procedure.

In handling the report, the Committee carries out the following activities:

- maintains discussions with the Whistleblower and, if necessary, requests additional information from the Whistleblower; in this regard, the platform allows for the exchange of information and/or documents;
- provides diligent follow-up to the reports received;
- provides feedback to the Report within **3 (three) months** from the date of the notice of receipt of the Report or, in the absence of such notice, **within 3 (three) months** from the expiry of the **7 (seven) day** period from the submission of the Report.

In relation to reports on Model 231 / Code of Ethics, the Committee shall carry out the above activities in consultation with and with the assistance of the SB. Interactions between the Committee and the SB take place through joint meetings and the online platform, in compliance with the confidentiality requirements provided for by the Whistleblowing Decree and this Procedure.

The Committee has the right to request the assistance of internal functions or specialised external advisors, subject to the confidentiality requirements set out in the Whistleblowing Decree and this Procedure.

The Committee also has the right to request clarifications and/or additions from the Person Involved during the management of the report.

This is also without prejudice to the Whistleblower's right to provide further information in the event of a continuation, interruption or worsening of the facts reported.

The Reports (and related documentation) will be kept by the Platform for the time necessary to process them, and in any case for no longer than **5 (five) years** from the date of communication of the final outcome of the management process of the Report.

### **7.3. Internal investigation activities**

In order to evaluate a Report, the Committee may carry out the necessary internal investigations either directly or by appointing – without prejudice to the obligation of confidentiality – a person internal or external to the Company. In relation to Model 231/ Code of Ethics Reports, the Committee conducts these investigative activities in consultation with and with the assistance of the SB. With regard to Reports in other areas referred to in the Whistleblowing Decree, the Committee conducts these investigations in consultation with and with the assistance of external legal advisers specialised in the matter.

Committee members interact by exchanging information and/or documents through the platform, which allows the creation of a dossier for each case, in which the information and documentation related to each Report is stored.

### **7.4. Closing the Report**

The evidence gathered during the internal investigation will be analysed in order to understand the context of the report, to determine whether a material breach of this Procedure and/or the Whistleblowing Decree has occurred, and to determine the disciplinary measures, the measures appropriate to remedy the situation identified and/or to prevent a similar situation from recurring in the future.

In addition, if it is established that a violation has been committed, the Committee may, in consultation with the Supervisory Board in the case of the model 231 reports on the Code of Ethics and/or with the external specialised legal adviser in the case of the reports on the Whistleblowing Decree, request the relevant functions of the Company:

- a) the establishment of a sanctioning procedure against the Person Involved, in accordance with the law, any applicable collective bargaining agreements and the Model 231;
- b) that disciplinary proceedings will be considered against the Whistleblower - also in conjunction with the other relevant corporate functions - in the case of reports that

are found to be malicious and/or merely defamatory, as confirmed by the fact that the same report is unfounded;

- c) agree with the Board of Directors and/or Board of Statutory Auditors concerned by particular Reports – concerning issues relating to complaints pursuant to art. 2408 of the Italian Civil Code (complaints by shareholders) – any initiatives to be taken before the closure of the Report itself. If a member of the Board of Directors and/or Board of Statutory Auditors is a Person Involved in the Reporting, the Committee will agree on any initiatives to be taken with other members of the Board of Directors and/or Board of Statutory Auditors, with the exclusion of the Person Involved in the Reporting;
- d) any *action plan* necessary to remedy the control weaknesses identified, including monitoring of its implementation.

#### **7.5. Communication of results and reporting**

The results of the management of the reports received and not submitted, including the checks carried out and any sanctions adopted, are summarised in a report containing the results of the analyses, including the adoption (or non-adoption) of disciplinary measures by the Company, which the Committee sends to the Supervisory Board and the Board of Directors of the Company **every six months**.

Notwithstanding the above, the SB, as part of the periodic reporting provided for by Model 231, provides the Company's Board of Directors, according to the frequency indicated in Model 231, with information on the Model 231/Code of Ethics Reports received and not filed, containing the results of the analyses, including the adoption (or non-adoption) of disciplinary measures by the Company.

The aforementioned reporting is carried out in compliance with the confidentiality obligations referred to in the Whistleblowing Decree.

### **8. PROTECTIVE MEASURES**

#### **8.1. Safeguards to protect the Whistleblower**

The reports must be made in good faith, without prejudice to the criminal liability of the whistleblower if a report includes the crime of slander or defamation or other types of crime, and without prejudice to the cases of impunity referred to in the Whistleblowing Decree referred to in this paragraph 7.1. and paragraph 7.2.



The Whistleblowing Decree provides for the following protection measures against the Whistleblower and Related Persons:

- prohibition of Retaliation due to a Report;
- support measures, consisting of information, assistance and advice, free of charge, from third sector bodies, indicated in a list available on the ANAC website, on the methods of reporting and the legal provisions in favour of the Whistleblower and the Person Involved;
- Retaliation protection, including:
  - i)* the possibility of communicating to the ANAC any Retaliation you believe you have suffered as a result of a Report;
  - ii)* the nullity of acts taken in violation of the prohibition of Retaliation, to be enforced also in court;
- limitations of liability in the event of disclosure (or dissemination) of breaches covered by the obligation of secrecy or related copyright protection or data protection personal data or information about violations that offend the reputation of the Person Involved or reported, if:
  - i)* at the time of disclosure (or dissemination) there were reasonable grounds to believe that disclosure was necessary to disclose the breach; and
  - ii)* the conditions referred to in paragraph 7.2 below were met;
- limitations of liability, unless the fact constitutes a crime, for the acquisition of information on violations or for access to them;
- sanctions (as reported in this Procedure, within paragraph 10).

## **8.2. Conditions for the application of protective measures**

The protective measures listed above apply to the Whistleblower and Related Persons provided that:

- at the time of the Report, the author of the Report had reasonable grounds to believe that the information on the reported or reported violations were true and fell within the scope of the Whistleblowing Decree (as referred to in paragraph 3 of this Procedure);
- the Report was made in accordance with the provisions of the Whistleblowing Decree.

The safeguards apply even in the case of anonymous reporting, if the Whistleblower is subsequently identified and retaliated against.

In particular, "Retaliation" refers to the cases provided for by art. 17 of the Whistleblowing Decree, including the following cases, which are reported by way of example and not exhaustive:

- a) dismissal, suspension or equivalent measures;
- b) the change of functions;
- c) the non-renewal or early termination of a fixed-term employment contract;
- d) discrimination or in any case unfavourable treatment;
- e) the early conclusion or cancellation of the contract for the supply of goods or services.

Paragraph 7.2 does not apply in the cases of Model 231/Code of Ethics Reports, for which the provisions of Model 231/Code of Ethics adopted by CHIMEC, in the current version, apply.

## **9. CONFIDENTIALITY OBLIGATIONS RELATING TO THE IDENTITY OF THE WHISTLEBLOWER**

Without prejudice to the further confidentiality obligations provided for by the Whistleblowing Decree, it is recalled that the identity of the Whistleblower and any other information from which such identity may be derived directly or indirectly may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on Reports expressly authorised to process such data pursuant to Articles 29 and 32 (4) of the GDPR and Article 2-quaterdecies of the Privacy Code.

The protection of confidentiality concerns not only the name of the Whistleblower, but also all the elements of the Report from which the identification of the Whistleblower can be derived, even indirectly. The protection of confidentiality extends to the identity of the persons involved and of the persons mentioned in the report until the conclusion of the proceedings initiated on the basis of the report, in compliance with the same guarantees provided in favour of the Reporting Person.

The following specific confidentiality obligations should also be considered:

- in the proceedings, the identity of the Whistleblower is covered by secrecy in the manner and within the limits set out in art. 329 of the Code of Criminal Procedure;
- the identity of the Whistleblower may not be disclosed in the proceedings if the disciplinary charge is based on separate and additional findings to the report, even if they are consequential;
- If the disciplinary dispute is based in whole or in part on the Whistleblower's report, and knowledge of the Whistleblower's identity is essential to the defence of the accused, the report may be used for the purposes of the disciplinary proceeding only with the express consent of the Whistleblower to the disclosure of his or her identity. In this case, the Whistleblower shall be notified in writing of the reasons for the disclosure of the confidential data.

## **10. DATA PROTECTION**

The processing of personal data in the management of the internal Reporting channel and the Reports received must be carried out in accordance with the GDPR and the Privacy Code.

CHIMEC has defined its own model for receiving and managing internal reports, identifying technical and organisational measures to ensure a level of security adapted to the specific risks deriving from the processing carried out, on the basis of a data protection impact assessment, pursuant to art. 35 of the GDPR.

The relationship with external suppliers who process personal data on behalf of the Company is governed by a data processing agreement, pursuant to art. 28 of the GDPR which defines the duration, nature and purpose of the processing, the type of personal data and the categories of data subjects, the obligations and rights of the data controller, in accordance with the provisions of art. 28 of the GDPR.

Persons competent to receive or follow up on Reports pursuant to this Procedure must be authorised to process personal data relating to the Reports pursuant to Articles 29 and 32 of the GDPR and art. 2-quaterdecies of the Privacy Code.

The Whistleblowers and the Persons Involved must be provided with suitable information pursuant to Articles 13 and 14 of the GDPR.

With regard to the exercise of the rights and freedoms of the data subject, if the data subject is the Person Involved, the rights referred to in Articles 15 to 22 of the GDPR may not be exercised (by means of a request to the data controller or a complaint pursuant to Article 77 of the GDPR) if this may lead to an effective and concrete impairment of the confidentiality of the Whistleblower's identity (see Article 2 of the Privacy Code and Article 23 of the GDPR) and/or of the pursuit of the objectives of compliance with the legislation on reporting unlawful conduct.

The exercise of the rights of the Person Involved (including the right of access) may therefore be exercised to the extent permitted by applicable law and following an analysis by the competent bodies in order to reconcile the need to protect the rights of individuals with the need to combat and prevent violations of the rules of good corporate governance or applicable regulations.

Personal data that is manifestly not useful for the processing of a specific Report is not collected or, if collected, must be deleted immediately.

## **11. SANCTIONS**

Anyone responsible for any of the following conduct is subject to financial penalties (from 10,000 to 50,000 euros):

- Retaliation against the Whistleblower or Connected Persons in connection with Reports;
- obstructing or attempting to obstruct the preparation of the report;
- breach of confidentiality obligations under the Procedure and the Whistleblowing Decree;
- failure to establish reporting channels in accordance with the requirements of the Whistleblowing Decree;
- failure to adopt a procedure for making and managing reports or failure to comply with the Whistleblowing Decree;
- failure to verify and analyse reports received.

For all the conduct listed above, the disciplinary sanctions provided for in Model 231 are also applicable.

It also provides for the imposition of a disciplinary sanction against the Whistleblower if (apart from the specific cases provided for by the Whistleblowing Decree) he/she is found to be: (i) criminally liable, even by a first instance judgment, for the offences of defamation or slander or, in any event, for the same offences as those committed when the complaint was lodged with the judicial authority; or (ii) civilly liable, for the same reason, in cases of intent or gross negligence.

Paragraph 10 does not apply in the cases of Model 231/Code of Ethics Reports, for which the provisions of Model 231/Code of Ethics adopted by CHIMEC, in the current version, apply.

## **12. EXTERNAL REPORTING CHANNEL**

The Whistleblower may make an external Report through the channel established and accessible on the ANAC website of the following violations:

- a) offences falling within the scope of European Union or national acts relating to 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 feed safety and animal health and welfare; public health; consumer protection; privacy protection and protection of personal data and security of networks and information systems;
- b) acts or omissions that harm the financial interests of the European Union;
- c) acts or omissions concerning the internal market, including breaches of European Union competition and state aid rules as well as breaches concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation;
- d) acts or conduct that defeat the object or purpose of the provisions of the acts of the Union in the areas indicated in the preceding paragraphs.

**It should be noted that the use of the external reporting channel established at the ANAC can only take place if:**

- the internal Reporting channel indicated in the Procedure is not active;
- the Whistleblower has already made a Report to the channel indicated in the Procedure and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he makes an internal Report through the channel provided for in this Procedure, it will not be followed up or the Report may determine the risk of Retaliation;
- the Whistleblower has reasonable grounds to believe that the breach to be reported may constitute an imminent or obvious danger to the public interest.

**In addition, the communication of a Retaliation must be made directly and exclusively to ANAC** - the body responsible for its management - through the following channel: Whistleblowing - [www.anticorruzione.it](http://www.anticorruzione.it).

The Whistleblower **should therefore not use the internal channels adopted by the Company in the event of alleged Retaliation.**

If the Company receives a communication of retaliatory measures for which it is not competent, **it is required to transfer it to ANAC within 7 (seven) days by entering it in ANAC's IT platform.**

ANAC may request the cooperation of the National Labour Inspectorate within the framework of their respective competences.

It is necessary for the Whistleblower to provide ANAC with objective elements from which it is possible to deduce the consistency between the report, the complaint, the public disclosure made and the alleged Retaliation.

In the event of attempted or threatened Retaliation, the Whistleblower, when informing ANAC of the Retaliation suffered, must necessarily provide elements from which the effectiveness of the threat or attempted Retaliation can be deduced.

For the use of this external reporting channel or for the use of public disclosure, please refer to the guidelines (see Appendix) and the official ANAC and CONFINDUSTRIA websites.

Paragraph 12 does not apply in the cases of Reporting Model 231/Code of Ethics.

### **13. INFORMATION AND TRAINING**

The information on this Procedure is made accessible and available to all, made easily visible in the workplace and also published in a dedicated section of the company website.

Information on the Procedure is also made available when hiring an employee.



Training on Whistleblowing in general, and on the provisions of this Procedure, is also included in the staff training plans provided by CHIMEC on compliance.