

PROTOCOL H – Management of the Periodical and Ad Hoc Information Flows (Whistleblowing)

Re. Art. 6, co. 2-*bis*, Legislative Decree 8th June 2001, no. 231 – Legislative Decree 10th March 2023, no. 24

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CHAPTER I SCOPE

The Legislative Decree 231/01 includes, among the eligibility requirements of the Model, the establishment of (i) periodical information obligations towards the Supervisory Body, as well as (ii) internal channels allowing to report breaches of EU provisions (including the violation of EU restrictive measures) and/or of the national ones capable of damaging a public interest or the integrity of the entity, of which the Whistleblower became aware in his workplace. For this purpose, therefore, the following is provided for

- A. Ad Hoc Information Flows**, having as object specific events, episodic or occasional ones, which shall be immediately reported, since they are indicative of anomalies and critical issues that may determine (or have determined) misconducts in compliance with the EU Law, the Legislative Decree 231/01, or violations of the Model (Whistleblowing)
- B. Periodical Information Flows**, having as object data and information that shall be periodically reported to the Supervisory Body, because they are important for analyzing the development of the business activity and identifying any index of anomaly in the system of controls and monitoring.

This **Protocol H** controls, therefore, within the activity carried out by Europolveri S.p.A. (hereinafter “**Company**”), the process of sending, receipt, analysis and processing of the Ad Hoc and Periodical Information Flows.

CHAPTER II AD HOC INFORMATION FLOWS

As pointed out in Paragraph 1.4.5 of the General Part of the Model, the Company is the Recipient of the provisions included in the Whistleblowing Decree, since as of 31st December 2022 has employed an average of at least 50 employees with permanent contracts or with fixed-terms contracts. The Company, having adopted this Model 231, is, therefore, obliged to apply a specific regime of obligations and protections which, *inter alia*, allows specific entities to report (i) any relevant misconduct in compliance with the Legislative Decree 231/01 and/or infringements of the Model, only through an internal reporting channel and (ii) breaches of the UE law through an internal, external channel or through public disclosure.

2.1 Definitions

Some definitions allowing to understand the macro concepts relevant to the Ad Hoc Information Flows are here below listed.

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Whistleblower	All those authorized to report Infringements in compliance with the Art. 3 co. 3 of the Whistleblowing Decree. This category includes: the employees and the self-employed, the freelancers and the advisors, the workers and collaborators providing goods or services to the Company, the volunteers and the trainees, the shareholders, the persons with administrative and control function, the persons whose business relationship with the Company is terminated and the candidates about to be employed.
Whistleblowing Channel Manager	The subject appointed to (i) receive the Report sent by the Whistleblowers through the internal whistleblowing channel and (ii) to assess its admissibility and validity.
Report	Any information concerning an already committed infringement, or an Infringement about to be committed (according to serious allegations)
Anonymous report	Report where the personal data of the Whistleblower are not indicated and may not be identified unambiguously.
Detailed report	Report in which the description of the Infringement is made with a degree of detail sufficient to allow assessing the validity of the report.
Not related report	Report on matters other than Infringements (i.e. complaints of a personal nature, such as labor disputes, interpersonal conflicts among colleagues, etc.) or committed by entities other than the Whistleblower.
Infringements 231	Serious misconducts in compliance with the Legislative Decree 231/2001 and behaviors contrary to the principles and rules of the Code of Ethics and/or of the Model;

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UE breaches	<ol style="list-style-type: none">1. Offenses committed in violation of the UE regulation indicated in the Annex 1 of the Whistleblowing Decree (in particular, offenses relevant to the following sectors: public contracts; financial services, products and markets; prevention of money laundering and of terrorism financing; safety and compliance of the products; safety of transports; <u>environment protection</u>; radioprotection and nuclear protection; safety of food and feed; health and welfare of animals; public health; consumers' protection; protection of private life and of personal data, safety of the networks and of the information systems, violations of EU restrictive measures).2. Acts or omissions damaging the UE financial systems (art. 325 of the TFUE), as identifies in the UE regulations, directives, decisions, recommendations and opinions.3. Acts or omissions concerning the domestic market implying the free circulation of goods, of persons, of services and of capitals (art. 26, paragraph 2, of the TFUE). The infringements of the regulations on competition, State aids and corporate tax.4. Acts or omissions nullifying the object or the purpose of the UE provisions in the sectors mentioned in the previous paragraphs.
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2.2 Content of the Report and transmission procedures

The Report shall include, if applicable to the specific case, the following elements: (A) Whistleblower's identification data, if the Report was not anonymous (B) Description of the event and therefore (i) type of conduct, date and place of the event, parties involved); (ii) indication proving if the fact happened, is about to happen or it is likely to happen; (iii) indication of how the Whistleblower became aware of the fact; (iv) existence of witnesses and, in case, their names; (v) if the Whistleblower has already reported the problem and, in case, to which function or person in charge; (vi) the specific function or management within which the suspicious behavior occurred; (vii) additional information considered relevant by the Whistleblower.

The modes of transmission vary according to the fact that this one has a 231 Infringement or an EU Breach.

2.2.1 Infringements 231

In case a Recipient becomes aware of an **Infringements 231**, he is encouraged to promptly report it, by using one of the following procedures, constituting the **INTERNAL REPORTING CHANNEL** established by the Company for this purpose:

A. in writing: the Report may be transmitted by means of a registered letter to the following address: *Ody Europolveri, c/o DFA Studio Legale Associato, Viale Riviera Berica n. 105, 36100 Vicenza*. The Whistleblower shall insert the Report in two closed envelopes, including in the first his own identification data (the non-anonymous whistleblowing procedure is in fact preferable, in view of the greater easiness of assessment of the Infringement) and in the second one, the object of the Report; both envelopes shall be then inserted in a third envelope with the following words on the outside "*reserved to the Whistleblowing Channel Manager*".

In line with what is envisaged in the Anac Guidelines and in the Operative Guide for Confindustria private entities, the Company, therefore, has decided not to use an online platform (at least during the first application) as internal reporting channel, on account of its corporate dimension.

B. orally: the Report may be communicated through the following unregistered telephone line +39.3925157147 (active connection during working days from 9:00 a.m. to 6:00 p.m.) and, upon the Whistleblower's request, through a direct meeting with the Whistleblowing Channel Manager.

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2.2.2 UE breaches

In case a Recipient becomes aware of a **UE Breach**, he is encouraged to promptly report it, by using – according to the below priorities – one of the following reporting channels:

A. Internal channel,

Preferentially, the Report shall be transmitted using the Internal Whistleblowing Channel described in the Paragraph 2.2.1

B. External channel

Alternatively, the Whistleblower may send the Report to ANAC if: (i) in his working environment the activation of the internal channel has not been provided for, or if provided, has not been activated, or, if activated, does not comply with the requirements of the Whistleblowing Decree." is non-mandatory or, if it was not activated or, if activated, does not comply with the provisions of the Whistleblowing Decree, because it is unfit to ensure the Whistleblower's and Report confidentiality; (ii) the report was not followed up on, because the whistleblowing channel manager has not taken any measure as regards the Report within the terms provided for by the Whistleblowing Decree; (iii) has grounds to believe that, if he made an internal Report, this would not be followed up on or would face retaliation; (iv) has grounds to believe that the Infringement may constitute an imminent or manifest danger for the public interest. The Report to ANAC shall be made:

- **in writing**: the Report shall be communicated through the relevant IT platform established by ANAC;
- **orally**, through a telephone line with operators or through direct meetings with ANAC officers.

A. PUBLIC RELEASE

Residually, the Report may be made through diffusion means capable of reaching a high number of people, such as the press and the social networks (YouTube, Facebook, Twitter, etc.), however only if (i) an internal or external whistleblowing channel has been previously used, but the Report was not followed up, (ii) the Whistleblower have grounds to believe that the Infringement may constitute an imminent or clear damage for the public interest, (iii) no internal or external channels were used for risk of retaliation or for the ineffectiveness of such systems.

2.3 Reporting and investigation manager

In line with what is provided for by ANAC Guidelines, according to which "*In the private sector, the choice of the whistleblowing manager is left to the organizational autonomy of each entity, considering the needs related to the size, the nature of the activity carried out, and the specific organizational reality. This role, for example, can be assigned, by way of example [...] to the Supervisory Body envisaged by the regulation of the Legislative Decree no. 231/2001*", its own Supervisory Body has been identified as the Internal Report Manager, in the person of one of its members external to the Company.

△The Whistleblowing Channel Manager is the only person entitled to receive the Report and to perform the necessary activities for the follow up. Therefore, in case an internal different person receives the Report by mistake, he shall send it to the Whistleblowing Channel Manger within 7 days.

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2.3.1 Receipt of the Report

In case the Whistleblower uses a communication channel in writing (*i.e.*, ordinary mail), the Manager provides to file the received Report in a special place protected by safety physical measures, informing within 7 days the Whistleblower of the receipt, except for the impossibility to interact with him (*i.e.*, Anonymous Report). In case the Whistleblower uses the channel orally (*i.e.*, unregistered telephone line or direct meeting), the Manager provides to write, respectively, a detailed report of the message received by phone, or the minutes of the meeting, documents that shall be countersigned by the Whistleblower in both cases.

2.3.2 Preliminary analysis of the Report

After the completion of the phase relevant to the receipt of the Report, the Manager shall conduct a preliminary analysis of the same to evaluate that it is:

- A. Relevant:** and, then, that the Whistleblower is one of the subjects legitimated to make the Report in compliance with this Protocol and that its object concerns an Infringement. In case the Report is assessed as non-Relevant (complaints of a personal nature, such as labor disputes, interpersonal conflicts among colleagues, etc.), the same may be managed according to the procedures already previously implemented by the Company for such infringements, informing the Whistleblower of this.
- B. Detailed:** and, then, that the Report includes at least (i) the identification data of the Whistleblower (name, family name, place and date of birth), as well as an address where to send the following updates: (ii) the circumstances of time and place in which the event object of the Report occurred (description of the facts object of the Report, the circumstantial news; the procedures with which he became aware of the facts object of the Report).

△In case the Report is not relevant or not detailed, the Whistleblowing Channel Manager will transmit it to the internal subject/office of the Company that will process it, where required, as ordinary report, by at the same time informing the Whistleblower of this. The Company may, anyhow, evaluate to protect the Whistleblower's identity even though the Report is not qualified as *whistleblowing*.

In case the Report is assessed as not-Relevant or not-Detailed, the Manager will archive it, granting anyhow the traceability of the reasons supporting such decision.

2.3.3 Assessment

After completing the phase relevant to the preliminary analysis of the Report and to its eligibility and admissibility, the Manager shall perform all the investigations, the analyses and the necessary evaluations to verify the validity or not of the reported facts, directly acquiring the necessary information elements through the analysis of the documentation and/or of the information received, involving other company functions or external specialized subjects (who shall comply with the privacy and confidentiality obligations provided for by the Whistleblowing Decree), or conducting hearing of people internal/external to the Company.

After the result of this assessment phase and within 3 months from the notice of receipt of the Report, the Manager shall inform the Whistleblower of, alternatively:

- Notification of the closure of the report, providing the reasons for the closure;
- Verification of the report validity, followed by its transmission to the internal competent bodies, by always paying the utmost attention to prevent the identity of the Whistleblower from being traced from the information and facts described. In case it is necessary, the Whistleblowing Channel Manager transmits the whole documentation received - in compliance with the protection of confidentiality of the identity of the author of the Report- to the Judicial Authorities, taking care to highlight that this is a Report received pursuant to whistleblowing legislation. Where identity is subsequently requested by the Judicial or Accounting Authority, the Whistleblowing Channel Manager shall provide such indication, upon notification to the Whistleblower.

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- Summary of actions taken so far and/or future actions planned, reserving the right to inform him of the subsequent final outcome of the Report investigation

2.4. Management of the external reporting channel

As for the Reports made through ANAC external channel, (i) *if through platform*, the transmitted data are encrypted and the Whistleblower's data are masked and sealed in a special section of the platform, to keep them inaccessible also to ANAC investigation. Besides the role of Guardian of the identities is created who, upon explicit and justified request of the Manager of the Whistleblowing office inside ANAC, allows accessing the Whistleblower's identity (which is unknown to the Guardian himself); (ii) *if orally*, the operator inserts the report by phone in ANAC platform together with the audio file of the recording.

ANAC Investigating office may evaluate the existence of the admissibility requirements, providing also the possibility of a supplement of investigation, where necessary, through a dedicated channel. In case the Report is not declared unacceptable, the office may transmit the Report and the annexed documentation to the supervisory offices of the Authorities competent in such matter. If the received Reports concern, instead, the infringements that are beyond ANAC's authority, the Investigating Office shall send the relevant report to the competent administrative authority or to the judicial authority (in case of criminal or tax offense). The Whistleblower shall be informed of such transmission. The authority receiving the report, in turn, shall do the investigation, granting the confidentiality of the identity of the Whistleblower and of any subjects involved.

In each case, the Office within three months or, if justified and substantiated reasons occur, within six months of the date of receipt of the external Report or, in the lack of such notice, or within seven days of receipt, informs the Whistleblower of: (i) the arranged archiving or the one he intends to arrange; (ii) the already sent report to the competent Authority or the report he intends to send ; (iii) the activity already carried out by the competent supervisory Office or the activity this intends to carry out. Finally, where in the terms as previous comma the Office has not communicated the final determination on the follow-up to the Report, but only the activities which shall be undertaken, the same communicates to the Whistleblower the final result of the Report management, which may consist in the archiving, in the preliminary investigations of the competent investigating Office or in the transmission to the competent Authorities.

2.5 Whistleblower's protections

The Whistleblower is protected by a triple system of protections that is expressed in:

- Prohibition of retaliatory acts towards him;
- Obligation of confidentiality of his identity and of the transmitted information;
- Limitation of his responsibility for the diffusion of some types of protected information.

The same protections apply also to: (i) the physical persons assisting the Whistleblower in the reporting process working within the same working environment (c.d. facilitators); (ii) the other persons connected to the Whistleblower that may undergo retaliation in the working environment, such as the colleagues who have a usual or recurrent relationship with the person; (iii) persons of the same working environment connected to the Whistleblower by a stable emotional kinship bond within the 4° degree.

2.5.1 Prohibition of retaliatory acts

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The Company takes all the necessary precautions in order to protect the Whistleblowers against any and all forms of retaliation, discrimination and/or penalization, direct or indirect, for reasons related to the Report such as: a) dismissal, suspension, or equivalent measures; b) demotion or lack of promotion; c) change of duties, change of workplace, salary reduction, or change in working hours; d) suspension of training or any restriction of access to it; e) negative performance reviews or negative references; f) disciplinary actions or other sanctions, including financial penalties; g) coercion, intimidation, harassment, or ostracism; h) discrimination or other unfavorable treatment; i) failure to convert a fixed-term contract into a permanent contract; l) failure to renew or early termination of a fixed-term contract; m) damage to a person's reputation, especially on social media, or economic or financial prejudice, including loss of economic opportunities and income; n) inclusion on improper lists, based on a formal or informal industry or sector agreement, which may prevent a person from finding future employment in that sector or industry; o) early termination or cancellation of a contract for the supply of goods or services; p) cancellation of a license or permit; q) requiring medical or psychiatric examinations.

Any retaliatory act suffered in violation of such prohibition are void. The person who, in its role of Whistleblower, believes to have suffered retaliatory or discrimination acts for reasons connected, directly or indirectly to the Report made, shall report the abuse to the Supervisory Body and to ANAC.

Such regime of protection applies provided that (i) the Whistleblower falls within the subjects indicated in the relevant definition; (ii) the reported Infringement falls within those indicated in the relevant definition; (iii) the Whistleblower, at the moment of the report, had a substantiated reason to consider valid the information (iv) the Report is made according to the procedures provided for by the communication channels.

The Whistleblower loses his protection: (i) in case, also with first instant judgement, his criminal liability for the defamation or slander offense is assessed or in case such offenses are committed reporting it to the judicial or accounting authority; (ii) in case of civil liability for the same gross negligence or willful misconduct. In both cases, a disciplinary sanction will be applied to the Whistleblower.

2.5.2 Confidentiality of the Whistleblower's identity

The Company grants the absolute confidentiality and anonymity – if envisaged- of the Whistleblower's identity (which may not be disclosed without his explicit consent, unless to the competent persons authorized by the law), as well as the content of the Report and of the relevant documentation.

The Manager shall deal with any Report in compliance with the Privacy regulation and, in particular, in compliance with the following principles: (i) transparency: an appropriate information on the processing of personal data will be given *ex ante* to any interested party; (ii) limitation of purpose: the Reports may not be used beyond what necessary to provide their appropriate follow-up; (iii) minimization of the data: the data that clearly are not useful to deal with a specific Report shall be promptly cancelled; (iv) limitation of the storage: the Reports and the relevant documentation shall be stored for the time necessary for their processing and, anyhow, for not more than 5 years after the communication of the final outcome of the procedure.

2.5.3 Limitations of liability

The Whistleblower shall not be liable to answer for the following offenses:

- 2.5.3.1 Disclosure and use of official secrets (art. 326 p.c.);
- 2.5.3.2 Disclosure of professional secrets (art. 622 p.c.);
- 2.5.3.3 Disclosure of scientific and industrial secrets (art. 623 p.c.);
- 2.5.3.4 Breach of the duty of fidelity and loyalty (art. 2105 c.c.);
- 2.5.3.5 Infringements of provisions concerning the copyright protection;
- 2.5.3.6 Violation of the provisions on the protection of personal data;

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2.5.3.7 Disclosures of information about violations harming the reputation of the person involved.

Such regime of protection applies provided that (i) at the moment of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to reveal the object of the Report; (ii) that the reported Infringement falls within those indicated in the relevant definition; (iii) that the Whistleblower at the time of report had “reasonable grounds” to believe that the information was true; iv) that the Report is made according to the procedures provided for by the communication channels.

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The Company shall sanction any conduct contrary to the rules of conduct of this Paragraph: the relevant disciplinary measures will be proportioned to the entity and severity of the ascertained behaviors and, therefore, the business relationship may be terminated.

2.6 Rules of conduct

The Recipients involved for any reason in the reporting activity as per this Protocol, shall comply with the rules of conduct indicated in the Protocol, the existing law provisions on the matter, with special reference to the Privacy regulation in force, as well as with the rules of conduct indicated in the Code of Ethics.

Activities to do	Activities NOT to do
<input checked="" type="checkbox"/> Report any misconduct relevant in compliance with the Legislative Decree 231/2001 and with the UE law or infringement of the Model and of the Code of Ethics,	<input checked="" type="checkbox"/> Breach the protective measures of the Whistleblower.
<input checked="" type="checkbox"/> Use the reporting channels implemented by the Company for the purposes of this Protocol.	<input checked="" type="checkbox"/> Transmit Non-relevant , non-Detailed or Unsubstantiated Reports.

CHAPTER III – Periodical information flows

Some definitions allowing to get to know the macro-concepts relevant to the Periodical Information flows are below listed.

Information	Data the Flow Managers shall periodically transmit to the Supervisory Body (listed in the below chart)
Flow periodicity	Frequency with which the Flow Manager shall transmit the Information to the Supervisory Body (listed in the below chart).
Flow Managers	Recipients who are appointed to transmit the Information to the Supervisory Body (listed in the below Chart).

The Flow Managers shall inform the Supervisory Body (to the email address: odv231.europolveri@gmail.com) the following Information , with the below indicated Flow periodicity and according to the Procedures indicated in the Special Part Protocols

Information	Procedure	Flow periodicity	Manager
Summary of the relevant relationships with the Public Administration	Protocol A, Paragraph 4.1	Annual	Administrative director
Reports on inspection by public officers	Protocol A, Paragraph 4.3.1	Within 3 days after the inspection	Contact person for the inspection

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Summary of the gifts exceeding modest value, of the liberal donations and of their beneficiaries	Protocol A, Paragraph 4.3.3	Annual	Administrative Director
Summary of the most relevant operations concerning the Management of the Financial Flows	Protocol B, Paragraph 4.1	Annual	Finance Department
Request by whoever for unjustified variations of the recognition criteria, of accounting recording and representation or of quantitative change of data compared to those already accounted for	Protocol C, Paragraph 4.3.3	Immediate	Finance Department
Copy of the last approved financial statements	Protocol C, Paragraph 4.3.4	Annual	Finance Department
Changes relevant to health and safety; Appointment of Safety Managers, of the Head of the Prevention and Protection Service and of the Occupational Physician	Protocol D, Paragraph 4.2	Immediate	Employer
(i) Infringement of the regulation on safety and work; (ii) Accidents and “near” accidents; (iii) Disciplinary sanctions imposed; (iv) Any findings arising from checks and investigations by the relevant authorities; (vi) Subjective changes within the Safety Management System	Protocol D, Chapter 5	Immediate	Employer /Head of the Prevention and Protection Service
Changes in the corporate information system	Protocol F, Chapter 5	Annual	IT Department
Copy of the reports concerning controls/site visits/inspections made on the environmental management system by internal auditors and/or inspections/External advisors	Protocol G, Chapter 5	Within 3 days after the inspection	Environmental Manager
Changes of the environmental organization chart	Protocol G, Chapter 5	Immediate	Environmental Manager
Copy of any complaints of infringements of environmental legislation by the authority	Protocol G, Chapter 5	Immediate	Environmental Manager
Periodical results of the audit activities	General Part, Chapter 6.1(b)	Immediate	Department concerned

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Change of the Corporate organization structure or of the status of the internal control systems	General Part, Chapter 6.1(c)	Immediate	Board of Directors/Supervisory Body
Request for legal assistance by the personnel in the event of proceedings being initiated against them pursuant to the Decree	General Part, Chapter 6.2	Immediate	Board of Directors
Measures indicating investigations or judicial proceedings against the Company and/or the Recipients for one of the relevant criminal offense pursuant to the Legislative Decree. 231/2001 Measures indicating investigations or judicial proceedings against a Company and/or Recipients regarding offenses relevant under Legislative Decree 231/2001 (Italian corporate liability) include various formal, preliminary, and precautionary acts.	General Part, Chapter 6.2	Immediate	Board of Directors