



# Procedure for managing whistleblowing reports

## Index

- 1. Purpose
- 2. Management of the Procedure
- 3. Scope of application
  - 3.1 Subjective scope of application
  - 3.2 Objective scope of application
- 4. Documents and Reference Regulations
- 5. Terms and Definitions
- 6. Internal reports: the Organizational Model defined by Lamberti S.p.A.
  - 6.1 Supporting tool: the IT Platform
  - 6.2 Roles and responsibilities
    - A. Reporting Committee (Direct Channel)
    - B. Alternative Channel
    - C. Investigators
  - 6.3 Forms and characteristics of the report
  - 6.4 Steps and activities
    - 6.4.1 Pre-evaluation phase
    - 6.4.2 Investigation phase
- 7. External Reports: the ANAC channel
- 8. Guarantees and protection measures for the Whistleblower
  - 8.1 Right of Confidentiality
  - 8.2 Prohibition of retaliation
  - 8.3 Processing of personal Data
- 9. Sanctions
- 10. Attached and reference documents
  - Review Summary

## 1. Purpose

Aware of the fact that corporate ethics require governance based on trust, transparency, and integrity, **Lamberti S.p.A.** (hereinafter referred to as "**Lamberti**" or "**the Company**") encourages the collaboration of its employees and third parties for the purposes of revealing illicit, fraudulent, or suspicious phenomena, as well as any other irregularities or conduct not compliant with the law and the Company's internal regulatory system.

Written by: <b>QA</b> A.Cazzaniga	Verified by: <b>HR Director</b> L.Carrà	Approved by: <b>Chairman of the Board</b>	<b>Date: 25.10.2024</b>
--------------------------------------	--	---	-------------------------

To this end, Lamberti has drafted and approved this Procedure, (hereinafter also referred to as “**Procedure**”) an integral part of the internal regulatory framework, with the aim to enable its employees and all third parties who operate directly or indirectly on behalf of the Company to report violations of regulatory provisions that harm the public interest or the integrity of the organization.

In particular, through this document, Lamberti aims to define the principles and rules as well as roles, and responsibilities within the whistleblowing management process, in compliance with EU Directive 2019/1937 on the protection of persons reporting breaches of Union law, as implemented by Legislative Decree n. 24/2023.

This Procedure integrates the Lamberti S.p.A. Code of Ethics and the Organizational Model adopted pursuant to Legislative Decree n. 231/2001.

The individuals involved in the activities covered by this Procedure are required to comply with the behavioral and procedural rules defined in this document. Each Function Manager is responsible for ensuring compliance with this Procedure. Any possible deviation from the effective operation of the Procedure is subject to sanctions.

## **2. Management of the Procedure**

This Procedure is adopted by resolution of the Board of Directors of the Company, which may revise it as needed, in the case of significant internal changes or new regulatory provisions.

The Procedure is made available and can be consulted in the following ways:

- through the HSEQ portal and HR Portal, for employees and collaborators;
- through the Company’s website [link: <https://www.lamberti.com/>], for all interested parties.

## **3. Scope of application**

### **3.1 Subjective scope of application**

From the point of view of the of protected subjects, this Procedure distinguishes the **whistleblower** (or reporting party, strictly speaking), who is the natural person who reports violations that have occurred within their own work context, from **other subjects** who, despite not having made directly the report, are still considered worthy of protection.

The first category includes:

- Subordinate and self-employed workers, as well as collaborators, freelancers, and consultants who carry out their work activities, including during the probationary period;
- Shareholders and members of the Board of Directors, management, or supervisory bodies, including non-executive directors and those who exercise such functions on a purely de facto basis;
- Interns, including unpaid interns, and volunteers;
- Workers or collaborators of contractors, subcontractors, and suppliers;
- Former employees;
- Candidates for a job position, who have acquired information on the violations during the selection process or at other stages of the pre-contractual negotiations, and who may face retaliation.

In the second category (other subjects protected by the procedure), the following are included:

- facilitators;
- people who are connected to the reporting party and may face retaliation in a work context, such as work colleagues who have a regular or recurring relationship with the person;
- people within the same work context who are linked to the whistleblower by a stable emotional or familial relationship;
- entities owned by the reporting party or for which they have worked, as well as entities operating within the same work context.

### 3.2 Objective Scope of Application

Lamberti considers relevant reports, for the purposes of applying this Procedure, violations, illicit conduct, behaviors, acts, or omissions that harm the public interest or the integrity of the Company.

For a detailed list of the areas relevant to the Reports, please refer to [Annex A - Relevant Reports for the purposes of the Procedure](#).

## 4. Documents and reference Regulations

This Procedure is drafted in compliance with the current regulatory provisions in force regarding the protection of people who report violation, anti-corruption, and the protection of personal data and is also in compliance with the disciplinary system laid down in the national collective labour agreements and the internal regulations applicable to employees.

The Procedure is also complementary to the Code of Ethics and the Organizational Model pursuant to Legislative Decree n. 231/2001 adopted by the Company.

Scope	Regulations
European Union	<b>Directive 2019/1937</b> of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.
	<b>EU Regulation 679/2016</b> on privacy and relevant national regulations.
Italy	<b>Legislative Decree 10 March 2023, n. 24</b> concerning the "Implementation of Directive (EU) 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 containing provisions on the protection of people who report breaches of national regulatory provisions".
	<b>Legislative Decree n.231/2001</b> on the "Discipline of the administrative liability of legal persons, companies and associations even without legal personality, pursuant to article 11 of law 29 September 2000, n. 300".
	<b>Organizational Model:</b> Organization, Management and Control Model adopted pursuant to Legislative Decree 231/2001, aimed at preventing the commission of particular types of offence in the corporate context.
	<b>ANAC Whistleblowing Guidelines:</b> Guidelines approved by ANAC with Resolution n. 311 of 12 July 2023 regarding the protection of people who report breaches of Union law and the protection of people who report breaches of national regulatory provisions. Procedures for submitting and handling external reports.

	<b>Regulations for the management of external reports and for the exercise of ANAC's sanctioning power:</b> Regulation adopted by ANAC with resolution n. 301 of 12 July 2023.
	<b>Operational Guide for private organizations regarding the new "whistleblowing" regulation by Confindustria:</b> Document developed by Confindustria, published in October 2023, to offer companies that are recipients of the new whistleblowing regulation a series of indications and operational measures deemed suitable to meet the needs outlined by Legislative Decree 24/2023.

## 5. Terms and Definitions

Terms	Definitions
<b>Report</b>	Written or oral communication made in accordance with the modalities described in this Procedure, containing information (including well-founded suspicions) regarding violations committed or that, based on concrete elements, may be committed within the entities included in the scope of this Procedure with which the reporting person has a legal relationship, or any other elements concerning conducts aimed at concealing such violations.
<b>Violation</b>	Behaviors, acts, or omissions that harm the public interest or the integrity of the Company, and which are detailed in <u>Annex A - Relevant Reports for the purpose of the procedure</u> .
<b>Reporter, Reporting Person, or Whistleblower</b>	Natural person who reports information about Violations acquired within their work context, in the course of their work or professional activities, present or past.
<b>Facilitator</b>	Natural person operating within the same work context with the task of assisting the whistleblower in the reporting process, keeping their assistance activity confidential.
<b>Person Involved</b>	Natural or legal person mentioned in the internal or external Report as the person to whom the Violation is attributed or as a person otherwise implicated in the reported Violation.
<b>Reporting Committee</b>	Autonomous body in charge of receiving reports and conducting the necessary investigations to verify their content
<b>Alternative Channel</b>	Autonomous body that replaces the Reporting Committee if the Report concerns a member of the Reporting Committee.
<b>Investigator(s)</b>	Subject called to intervene as support in the preliminary investigation phase if requested by the Reporting Committee or the Alternative Channel.
<b>Platform</b>	IT system that represents the tool for receiving and managing Reports, with technical features suitable for protecting the confidentiality of the Whistleblower's identity, also through the use of encryption tools.
<b>Manager</b>	The Reporting Committee or the Alternative Channel.

## 6. Internal reports: the Organizational Model defined by Lamberti S.p.A.

### 6.1 Supporting tools: the IT Platform

In defining its Model for the management of Reports on Violations or illicit conduct, Lamberti has chosen to adopt a **Platform to automate and facilitate the receipt and management of Reports** that can also ensure, with IT methods and data encryption techniques, the confidentiality of the Whistleblower's identity, the content of the Report, and related documentation (hereinafter also referred to as "**Platform**"). This Platform can be accessed through the following link: [https://lambertiwb\\_whistleblowing.keisdata.it](https://lambertiwb_whistleblowing.keisdata.it)

Pursuant to this Procedure, every internal report as well as any subsequent communication with the Whistleblower must take place within the Platform, where all documentation related to the case will be inserted and stored.

The Platform, which **allows sending anonymous reports**, allows users to dialogue with the Whistleblower during internal investigations.

In designing the Model for the management of reports on violations or illicit conduct, Lamberti has identified and punctually profiled all users with access to the platform, based on the **4 authorization levels** outlined in the following table.

Authorisation profile	Definition
<b>Pre- evaluator</b>	Authorization profile that allows for the viewing of reports received by the Company, conducting initial evaluations of the reported facts in order to assess their viability, as well as initiating any communication with the Whistleblower to gather additional information.
<b>Direct Channel</b>	Authorization profile that allows for the viewing of reports received by the Company and carrying out investigative and management activities of the report in order to assess its admissibility and validity, including its closure.
<b>Alternative Channel</b>	Authorization profile assigned to a different subject than the previous Channel, which allows for receiving and managing reports in cases where the Whistleblower chooses not to address them to the Direct Channel if the report concerns one of the members of the Direct Channel.
<b>Istructor</b>	Authorization profile that allows access to the platform and intervention as support during the investigative phase when requested by the Direct Channel or the Alternative Channel. The instructor, unless specifically authorized exceptions are made, is not permitted to view the reports.

Each user is in possession of unique access credentials that they are required to securely maintain and not disclose to third parties.

### 6.2 Roles and responsibilities

The reporting management Model defined by the Company provides that the Manager of the report in accordance with the regulation is identified in the following two figures:

#### A. Reporting Committee (Direct Channel)

The function of addressing and governing the process of managing Reports of violations or illicit conduct is the responsibility of the Reporting Committee, an autonomous body identified by the Company which has the task of receiving, analyzing and addressing reports, specifically:

- Carry out preliminary assessments of the viability, admissibility and validity of the reports;
- Provide initial feedback to the Whistleblower regarding the acceptance or rejection of the Report;
- Directing and coordinating the conduct of the investigation, aimed at ascertaining the facts mentioned in the Report, utilizing available tools and techniques in compliance with current regulations;
- Order the closure of the investigation and give feedback to the Whistleblower on the outcome of the report;
- Activating and supporting management and business units in implementing corrective/mitigation measures and in the possible imposition of disciplinary sanctions.

The members of the Reporting Committee are the following:

- Human Resources Director
- Internal Audit
- Partners4Innovation S.r.l. (External multidisciplinary team)

### **B. Alternative Channel**

The Alternative Channel is an additional channel for receiving reports that is managed by a different subject than the Reporting Committee.

The Company has provided for the establishment of this additional channel to ensure impartiality and protection of the Whistleblower in cases where the Report concerns a member of the Reporting Committee.

Through a specific user account on the Platform, the dedicated Alternative Channel performs the same functions as the Reporting Committee, both during the initial assessment phase and the investigative phase.

The members of the Alternative Channel are the following:

- Partners4Innovation S.r.l. (External multidisciplinary team)

### **C. Investigators**

The investigators are individuals who may intervene in the investigative phase, if decided by the Reporting Committee, to support the same in carrying out verification activities; the investigators, unless expressly authorized, are not assigned the possibility to view the report.

Some of these are punctually identified by the Company, for example, in Functions or strategic corporate or group roles and more involved in the management of reports of illicit, such as:

- Supervisory Body (in case of reports concerning violations of Legislative Decree 231/2001 and of the Organizational Model adopted by the Company in accordance with Legislative Decree 231/2001);
- Head of Function.

Each investigator must sign a commitment declaration to maintain the confidentiality of the whistleblower's identity and the information related to the report, where not already provided for by any applicable deontological rules ([Annex B - Investigator's Commitment Declaration](#)).

Other investigators (both internal and external to the Company) may be identified and appointed for specific reports, based on their possession of specific skills or the specific needs in managing the report. In this case as well, every investigator must sign the aforementioned commitment declaration.

### 6.3 Forms and characteristics of the report

The internal report must be addressed exclusively to the Manager (Direct Channel or Alternative Channel) and can be made, preferably in **written form**, using the computerized methods described in detail in [Annex C - Guidelines for submitting internal reports through the Platform](#).

**At the end of the report submission, the Platform will generate an alphanumeric code and its corresponding key.**

**It is recommended that the Whistleblower periodically check the platform, as any communications and requests for additional documentation from the Manager, deemed necessary to proceed, will be communicated through it.**

**Please note that in case of loss of the code and its corresponding key, the Whistleblower will not be able to access the report. The code and key cannot be replicated. Please note that it is the whistleblower's responsibility to take adequate care of them. In case of loss, it becomes the responsibility of the whistleblower to inform the Manager about this situation entering a new report in the platform and communicating all relevant information regarding the report for which the code or key has been lost.**

If it is not possible to proceed with a written report, internal reporting can also be done **orally**. Oral reporting can be made through a voice messaging system made available within the Platform, which will allow the report to be recorded, subject to the prior explicit consent of the reporting person.

Lastly, upon the Whistleblower's request<sup>1</sup>, the report can be made orally, through a **direct meeting** scheduled within a reasonable timeframe and at locations determined by the Company. In this case, an internal person within the Reporting Committee or the Alternative Channel (in the case of a report to the former) will guide the Whistleblower in compiling the report on the Platform, for proper management of it. Alternatively, with the Whistleblower's prior consent, the documentation of the report will be ensured through recording<sup>2</sup> suitable for storage and listening purposes or through a written record. If a written record of the meeting is prepared, the Whistleblower can review, rectify, and confirm it by signing it before it is entered into the Platform.

**In any case, anyone who provides support to the Whistleblower will NOT be able to keep the alphanumeric code and the related key of the Report generated by the Platform, which will remain exclusively available to the Whistleblower.**

\*\*\*

Please note that the internal report must have as its subject one of the relevant objective areas as stated in [Annex A - Relevant Report for the purposes of the Procedure](#).

The report must be complete and exhaustive in order to allow the Reporting Committee to verify its validity. Therefore, the Whistleblower, especially if he/she wishes to maintain his/her anonymity, is required to provide all available and useful elements to allow the Reporting Committee and investigators to proceed with the necessary and appropriate checks and investigations to verify the validity of the reported facts, such, as for example:

- the time and place where the reported facts took place;
- a clear and comprehensive description of the reported facts;
- the personal details or any other elements that allow identifying the individual(s) who carried out the reported facts (e.g., qualification, place of employment in which carries out the activity);
- any other information that can provide useful feedback regarding the existence of the reported facts;
- the indication of any other individuals who may report on the reported facts;
- any documents supporting the report.

<sup>1</sup> The request can be made within the Platform in order to ensure the confidentiality of the latter.

<sup>2</sup> Through the platform's voice messaging system.

The above-mentioned requirements do not necessarily have to be met simultaneously, considering that the Whistleblower may not have all the requested information available at the time of submitting the report, but they should be able to be reconstructed during the investigation phase.

Personal reasons or the psychological status of the Whistleblower are not relevant for the acceptance of the Report.

**If the report is submitted to a different person than the Reporting Committee or the Alternative Channel, as identified and authorized by the Company (for example, to one's manager or hierarchical superior) where the whistleblower explicitly declares their intention to benefit from whistleblowing protections or such intention can be inferred from the report, the report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the Reporting Committee or the Alternative Channel, giving simultaneous notice of the transmission to the reporting person. To this reporter, shall apply the safeguards and protective measures for his protection set out in paragraph 8.**

**Otherwise, if the whistleblower does not explicitly declare their intention to benefit from the protections, or such intention cannot be inferred from the report, the said report is considered an ordinary report.**

## **6.4 Steps and activities**

### **6.4.1 Pre-evaluation phase**

The **Reporting Committee or the Alternative Channel** is responsible for the Pre-evaluation phase of the report and carries out the following activities:

- provide the Whistleblower with an **acknowledgment of receipt** of the report **within 7 days** of receiving it;
- **maintain communication with the Whistleblower**, who may be asked, if necessary, for additions to the report;
- **diligently follow up on the received reports**, promptly initiating the preliminary analysis of the Report to verify its compliance with applicable regulations and this Procedure, particularly assessing the admissibility and validity of the allegations.

The Pre-evaluation phase can be concluded alternatively:

- with **the archiving of the report and information to the Whistleblower**, in the event it does not fall within the objective scope of this Procedure and the conditions for proceeding are lacking (see *Annex A – Relevant Reports for the purposes of this Procedure*).
- with **the opening of the INVESTIGATION PHASE**, aimed at undertaking every most appropriate action to assess the existence of the reported facts.

### **6.4.2 Investigation phase**

The **Reporting Committee, or the Alternative Channel** if the report is addressed to the latter, are responsible for the investigation phase, in which they are supported by **Investigators** from time to time competent on the basis of the subject matter of the report (as identified in the previous paragraph 6.2.3 or newly appointed investigators among internal or external<sup>3</sup> individuals, with expertise relevant to the specific report).

---

<sup>3</sup> It is possible that in this phase external parties to the Company (e.g. experts, appraisers, etc.) may be involved.

In case of Instructors, where to follow up on the report it is necessary to share information related to the report that may reveal the identity of the Whistleblower, the Reporting Committee or the Alternative Channel, before proceeding with the sharing of such information, will collect consent from the Whistleblower to disclose their identity in the manner indicated in the following paragraph 8.1 (Right of Confidentiality).

**In case the report concerns a violation of Legislative Decree 231/2001 or of the Organizational Model, are promptly informed the members of the Supervisory Body, as Investigators.**

The investigation phase represents the set of activities aimed at verifying the content of the reports and at acquiring useful elements for the subsequent evaluation phase, in which maximum confidentiality must be guaranteed regarding the identity of the Whistleblower and the subject matter of the report.

This phase has the main purpose of verifying the accuracy of the information submitted for investigation and formalizing the established facts, through internal verification activities using objective investigative techniques and the support of competent and concerned company structures with regard to the content of the Report.

All information gathered during the steps provided for in this Procedure are recorded and archived in the Platform. If hearings of the Whistleblower (or other involved parties, witnesses, or experts) are deemed necessary, the collected information and/or submitted documents must be filed and stored exclusively on the Platform for the purpose of traceability of the conducted operations.

The internal investigation phase must end with a judgment on the admissibility of the report; alternatively:

- By archiving the inadmissible report that is found to be unfounded or when it was not possible to ascertain the facts or for other reasons;
- by communicating to the company representatives the outcome of the internal investigation, transmitting a summary Report of the actions carried out and the information gathered, in the event that the report is founded and the facts reported in it are ascertained. This Report will acknowledge the following:
  - the evidence collected;
  - the information provided;
  - the facts ascertained;
  - the actions undertaken for the investigation;
  - any mitigating and/or corrective actions.

Following the transmission of the Report, mitigating and/or corrective actions may be defined and undertaken by the Company, in addition to those aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of the applicable legislation, the relevant collective labour agreements and the procedures applicable to protect the interests of the Company (e.g. disciplinary measures, judicial actions, termination of the existing relationship).

During all the investigative phase, if deemed necessary, the Reporting Committee or the Alternative Channel will continue to maintain relations with the Whistleblower, informing on the progress of the investigation.

In order to ensure maximum transparency in the management of the report, the Whistleblower will always have access to the Platform and can track the processing *status* of the report using the **alphanumeric code and key generated by the Platform at the end of the submission of the report**.

**Within three months from the date of the receipt notification, the Reporting Committee or the Alternative Channel must provide feedback to the Whistleblower, informing him/her on the follow up that has been given or intended to be given to the report. In any case, once the investigation has been**

completed, the Reporting Committee or the Alternative Channel will communicate the final outcome of the reporting procedure to the Whistleblower, which will allow the report to be closed on the Platform, for the purpose of the correct storage of the documentation.

## 7. External Reports: the ANAC channel

If specific conditions are met, the Whistleblower can make a report through an external channel.

**The external report can be made when one of the following conditions is met:**

- the internal channel, although mandatory, is not active or does not comply with the provisions of the law;
- the Whistleblower has already made an internal report and the same has not been followed up;
- the Whistleblower has reasonable grounds to believe that the Organization would not effectively follow up on the internal report or perceives a concrete risk of retaliation in case of an internal report;
- the Reporting person has reasonable grounds to believe that the violation could constitute an imminent or obvious danger to the public interest.

It is the responsibility of the reporting person to assess the occurrence of one of the situations listed above before proceeding with an external report.

External reports are made by the Whistleblower directly to the National Anti-Corruption Authority (ANAC) through specifically designated channels. These are:

- IT platform, which can be accessed through the ANAC services portal at the following URL: <https://servizi.anticorruzione.it/segnalazioni/#/>
- Oral reports
- Direct meetings scheduled within a reasonable timeframe.

On the institutional website of ANAC, by clicking the link to the dedicated page, you can access the service dedicated to “whistleblowing” (<https://www.anticorruzione.it/-/whistleblowing>), where you will find clear and easily accessible information regarding the channel, the parties entrusted with managing the reports, as well as the procedures.

## 8. Guarantees and protection measure for the Whistleblower

The entire process of receiving and managing Reports must guarantee the rights of the Whistleblower. To this end, in compliance with current legislation, the Company has not only provided for the option to send anonymous Reports but has also provided guarantees and measures to protect the Whistleblower, which will be applied if the following conditions occur:

- the violation falls within the objective scope of application of the legislation (details of which are provided below and in *Annex A – Relevant Reports for the purposes of the Procedure*);
- the violation concerns behaviors, acts, or omissions capable of harming or prejudicing the public interest or the integrity of the Company;
- there are reasonable grounds for the Whistleblower to believe in the likelihood of an illicit behavior or violation. Reasonable grounds must be explained by the whistleblower in the report.

If it is not possible to meet these requirements, the report will be archived, and the Whistleblower will be informed.

The protection measures provided in this Procedure are not guaranteed when, in relation to the report:

- the criminal liability of the Whistleblower for defamation or slander offences is ascertained, even with a non-definitive judgement of the Court of First Instance;
- the civil liability of the Whistleblower is ascertained for having reported false information intentionally with malice or gross negligence.

## 8.1 Right of Confidentiality

The identity of the Reporting person and any other information from which such identity can be directly or indirectly inferred, cannot be disclosed **without the express consent of the Reporting person**, to persons other than those authorized to receive or follow up on the Reports (Reporting Committee and Alternative Channel), expressly authorized to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and national legislation on the protection of personal data.

Please note that the protection of **the confidentiality of the Whistleblower** is also ensured in the jurisdictional and disciplinary context.

The disclosure of the identity of the Reporting person, as well as any other information or element of the Report from whose disclosure the identity of the Whistleblower can be directly or indirectly inferred, is only permitted if this represents a necessary and proportionate obligation imposed by the law applicable in the country of reference, in the context of investigations by national authorities or of judicial proceedings, also in order to safeguard the right of defense of the Person Involved.

In derogation of the obligation of confidentiality, the identity of the Whistleblower may only be revealed in compliance with current legislation.

In any case, even where current legislation allows the possibility of revealing the identity of the Whistleblower, **before disclosing such information, it is necessary to obtain his/her express consent and to communicate in writing the reasons behind the need to disclose his/her identity.**

The Company is also required to protect the identity of the **People Involved and of the people mentioned in the Report** until the conclusion of the proceedings begun by reason of the Report, in compliance with the same guarantees provided in favour of the Whistleblower.

## 8.2 Prohibition of retaliation

The Model for managing reports of violation or illicit conduct defined by Lamberti also imposes the explicit prohibition to adopt any form of retaliation against the Whistleblower and the other protected subjects, including Facilitators.

**Retaliation is considered as any behavior, act, or omission, whether even only attempted or threatened, that is carried out as a result of the Report, which causes or may cause to the Reporting person, either directly or indirectly, unjust damage.**

Below are some cases that constitute retaliation:

- termination of employment, suspension, or equivalent measures;
- demotion or failure to promote;
- change in job functions, workplace relocation, salary reduction, modification of working hours;
- suspension of training or any restriction on access to training;
- issuance of negative performance evaluations or negative references;
- imposition of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;

- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term contract into a permanent contract, where the employee had a legitimate expectation for such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- early termination or cancellation of a supply contract for goods or services;
- cancellation of a license or permit;
- request to undergo psychiatric or medical examinations.

To qualify for protection:

- a. the Reporting person must reasonably believe, in light of the circumstances of the specific case and the data available at the time of the report, that the information on the reported violations are true. Mere assumptions or rumors, as well as publicly available information, are not sufficient; of such circumstances, the whistleblower must give notice thereof in the report;
- b. the report must fall within the objective scope and must have been made on the basis of the provisions of the current legislation;
- c. there must be a close connection between the report and the adverse behavior/act/omission suffered by- directly or indirectly- the reporting person.

In case the Whistleblower or another protected individual as mentioned in the previous paragraph 3.1 (Subjective Scope) believes they have suffered retaliation, it is recommended to transmit the communication to the National Anti-Corruption Authority, competent for the investigations that the law attributes to the Authority, through form on the IT platform available on the institutional website of ANAC, as indicated in the previous paragraph 7 (External Reports: the ANAC channel). It is important, therefore, that those who have experienced retaliation does not transmit the communication to individuals other than ANAC so as not to undermine the protections that the legislation guarantees, primarily that of confidentiality.

This regulation, by definition, does not apply to anonymous Reports as it is intended to protect the Whistleblower from risks of retaliation. However, it may be applicable if following an anonymous Report, the informant's name is revealed, who may request to benefit from the protection provided by the decree.

### **8.3 Processing of Personal Data**

Within the scope of managing reports, Lamberti processes personal data of the Whistleblowers and possibly of other categories of interested subjects mentioned by them in the reports submitted.

The Company acts as an independent Data Controller and ensures compliance with the fundamental principles and obligations arising from Regulation (EU) 2016/679 (GDPR):

- in light of the principle of "lawfulness, fairness and transparency", the Whistleblower is provided with a specific Information on the processing of personal data, in which the main information relating to the processing is presented (e.g. the purpose, the retention period of the personal data, legal basis for processing, categories of personal data processed, and the parties involved in the processing), as well as the rights of the Whistleblower and the related procedures for exercising them;
- in line with the principle of "data minimization," only the personal data that is necessary for the purposes is collected. In the event of accidental collection of unnecessary data, such data is promptly deleted.
- in light of the principle of "storage limitation," the reports and all related documentation that constitutes the file cannot be used beyond the internally established retention period: the retention period is defined by regulations and is set at 5 years from the communication of the final outcome of the reporting procedure.



The additional measures implemented by the Company as Data Controller are:

- the reporting in the register of processing activities kept by the Company in its capacity as data controller (on the basis of Article 30 of the GDPR);
- the execution of the impact assessment (DPIA) pursuant to art. 35 GDPR, with regard to the processing of managing reports carried out through the IT Platform, which is necessary as the processing may entail high risks for the rights and freedoms of the individuals involved;
- the designation of the members of the Direct Channel, the Alternative Channel, as well as the staff, the members of the Supervisory Body and the instructors internal to the Company involved in the management of reports, as authorized subjects to process personal data (pursuant to Article 29 of the GDPR);
- the designation of the service providers involved in the process of managing reports as data processors (pursuant to Article 28 of the GDPR), in particular:
  - the provider of the reporting Platform;
  - any suppliers who supports in the activities of report management (as instructors external to the Company).

## 9. Sanctions

Failure to comply with this Procedure and the protective measures provided for herein entails the possibility of application, by Lamberti, of its internal disciplinary system, in accordance with applicable national labor laws and relevant collective bargaining agreements.

The Company reserves the right to take any initiatives, including in court, in full compliance with current and applicable laws. In particular, this Procedure is without prejudice to the criminal, civil, and disciplinary liability of the Whistleblower in cases of slanderous or defamatory reporting, in cases of intentional misconduct or gross negligence.

It should be noted that the Company or individual who disclose or disseminate information regarding Violations covered by the obligation of secrecy<sup>4</sup>, or related to the protection of copyright or personal data, or who reveals or disseminate information regarding Violations that offend the reputation of the Involved Person, are not subject to punishment, provided that both of the following conditions are met:

- at the time of disclosure or dissemination, there are reasonable grounds to believe that the information is necessary to uncover the Violation;
- the Report has been made in compliance with the conditions set forth by current legislation to benefit from the protections (reasonable grounds to believe that the information on the Violations was true and fell within the reportable Violations according to the law; Reports, internal and external, made in compliance with the methods and conditions dictated by the law).

In addition to internal sanctions within the organization, in cases expressly provided for by the legislation, ANAC may also impose on individuals or legal entities pecuniary administrative fines, as provided by current legislation and in compliance with its own regulations.

---

<sup>4</sup> The reference excludes the disclosure of classified information, or information covered by professional or medical secrecy, or regarding the deliberations of judicial bodies, for which the application of applicable legal provisions remains in force.



**10. Attached and reference documents**

- Annex A - Relevant Report for the purposes of the Procedure
- Annex B - Investigator's Commitment Declaration
- Annex C - Guidelines for submitting internal reports through the Platform

**Review Summary**

<b>Revision Index</b>	<b>Description of Changes</b>	<b>Date</b>
b	First Issue (version "A" issued on 02/09/2019 did not include the English version).	25/10/2024



## ANNEX A – Relevant Report for the purposes of the Procedure

Lamberti S.p.A. considers relevant, for the purpose of applying this Procedure, by way of imperative, violations, illicit conduct, even attempted, behaviour, acts or omissions **that harm the public interest or the integrity of the entity** of which one has become aware of in the context of work, and which consist of:

**A. violations of national and European provisions which consist of offences concerning the following sectors<sup>5</sup>:**

- i. public procurement;
- ii. financial services, products and markets and prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. protection of the environment;
- vi. radiation protection and nuclear safety;
- vii. food and feed safety, animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and personal data and security of network and information systems;

**B. violations of European provisions which consist of:**

- xi. acts or omissions affecting the financial interests of the Union;
- xii. acts and omissions relating to the internal market<sup>6</sup>;
- xiii. acts and conduct that defeat the object or purpose of Union provisions in the abovementioned areas;

**C. violations of national provisions which consist of:**

- xiv. administrative, accounting, civil or criminal offenses;
- xv. unlawful conduct relevant under Legislative Decree n. 231/2001;

**D. violations of internal provisions within each Company such as:**

- xvi. Organizational, Management, and Control Model adopted pursuant to Legislative Decree 231/2001;
- xvii. Code of Ethics;
- xviii. National collective bargaining agreements and, more generally, internal regulations (procedures, policies, operational instructions, etc.).

### **Exclusion from the objective scope**

There are limitations on the scope of application of the objective scope of the reports.

Information on reportable violation does not include **news that is clearly unfounded, information that is already fully in the public domain**, as well as **information acquired only on the basis of unreliable indiscretions or rumours (e.g. gossips)**.

**In addition, reports based on unsubstantiated suspicions or rumours relating to personal facts not constituting an offence are excluded from the scope of this Procedure.** This is because it is necessary to both take into account the interests of the third parties who are the subject of the information detailed in the

---

<sup>5</sup> These are all those offences that fall within the scope of application of the European Union or national acts indicated in the acts listed in the annex to Legislative Decree 24/2023 or of the national acts that constitute the implementation of the European Union acts referred to in the Annex to Directive (EU) 2019/1937.

<sup>6</sup> This includes violations of Union rules on competition and State aid, as well as violations related to the internal market connected to acts that violate rules on corporate tax or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable legislation on corporate tax.

report, and to prevent the Company from carrying out internal inspection activities that are likely to be of little use and in any case costly.

The scope of application of this Procedure also does NOT include:

- a) disputes, claims, or requests related to personal interests, which relate exclusively to one's individual employment relationships, or inherent to one's employment relationships with hierarchically superior figures;
- b) reports of violations that are already mandatory regulated by European Union or national acts concerning services, products, financial markets and prevention of money laundering and terrorist financing, transportation security and environmental protection, or by national acts implementing European Union acts in the same areas (the details of the regulations are included in the annex to Legislative Decree 24/2023, Part II).
- c) reports of violations related to national security, as well as procurement concerning defense or national security aspects, unless these aspects fall within the relevant derived law of the European Union.

An additional limitation to the scope of this Procedure concerns specific national or European Union provisions regarding:

- d) classified information;
- e) forensic and medical professional secrecy<sup>7</sup>;
- f) secrecy of the resolutions of the courts;
- g) criminal procedure matters.

---

<sup>7</sup> The confidentiality of communications between lawyers and their clients ("forensic professional secrecy") provided for by national law and, where applicable, by Union law, in accordance with the case-law of the Court, is protected. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ("medical confidentiality"), as provided for by national and Union law, must not be prejudiced.



**ANNEX B - Investigator's Commitment declaration**

I, the undersigned, (name/surname) \_\_\_\_\_, (hereinafter referred to as the "**Person informed of the report**"), under my sole responsibility,

**DECLARES**

A.to have been made aware of the existence of a report concerning information on illicit conduct (report ID: \_\_\_\_\_) for the purpose of carrying out specific investigative actions;

B.to have been made aware and to commit to maintaining the confidentiality obligation to which the undersigned is bound in the performance of the mandate, both regarding the identity of the reporting person and of any other individuals involved, as well as the facts that are subject of the report;

C.to have been made aware and to commit to ensuring the prohibition of retaliatory acts against the reporting person or any other individual who has even merely facilitated the report, or who is connected to the Whistleblower by an employment relationship or an affective/familial relationship;

D.to be aware that I have assumed the role of Person informed of the report and that, as such, the violation of the obligation of confidentiality and retaliation constitute grounds for the application of sanctions by both the Company and the National Anti-Corruption Authority (ANAC), as stated in the Procedure adopted by the Company for the management of whistleblowing reports (Section 9 "Sanctions");

E.to have read, understood, and accepted the content of the Procedure adopted by the Company for the management of reports of misconduct (Procedure for managing whistleblowing reports).

*(place), (date)*

*(signature)*

\_\_\_\_\_



**ANNEX C – Guidelines for submitting internal reports through the Platform**

The Guidelines can be consulted through the HSEQ portal, the HR portal, as well as the Company’s website.