Approved by: E. MAGGIONI ___________________________ Date 24/07/2024

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0	17/12/2023	First issue	RQAS	DG
1	24/07/2024	Update to par. 5_Art. 24-bis following the introduction of Law 90/2024 – "Computer crimes and unlawful data processing"	RQAS	DG

Contents

1. FOREWORD

Legislative Decree No. 24/2023 has been in force since 30 March 2023, transposing into our national legal system Directive (EU) 2019/1937 on the protection of persons who report breaches of national or European Union law.

The term «whistleblower» (or, more simply, "reporting person") refers to an employee or collaborator of an organization – whether public or private – or even an external party who has a relationship of interest with the company, who reports to the bodies legally entitled to intervene, violations or irregularities committed by the company or to the detriment of the company's interest or that of the community.

A report is therefore an act of civic responsibility, through which the reporting person contributes to preventing risks and situations detrimental to the organization to which they belong and, consequently, to the collective public interest.

Ultimately, whistleblowing can be understood as the procedure designed to encourage reports and to protect the reporting person.

2. PURPOSE

The purpose of this procedure is to:

1. regulate the process of receiving and managing reports submitted by employees, self-employed consultants/collaborators and/or employees/external collaborators of companies/suppliers of goods or services or that carry out works on behalf of the company "MONT-ELE S.r.l.";
2. regulate the methods for managing the related investigation, in compliance with the applicable privacy legislation and the protections provided by law for the reporting person, the person reported and the other parties involved in the report, in particular with regard to the obligation of confidentiality and the prohibition of retaliation (which will be described in detail below);
3. adequately inform all recipients of the whistleblowing regulations set out in Legislative Decree No. 24 of 2023.

3. DEFINITIONS

ANAC National Anti-Corruption Authority (Autorità Nazionale Anticorruzione)

Model 231 Organizational, management and control model adopted by the company pursuant to Legislative Decree No. 231 of 8 June 2001

Whistleblowing Decree Legislative Decree No. 24 of 10 March 2023 "implementing 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 concerning the protection of persons who report breaches of national regulatory provisions"

Whistleblowing The institution protecting the employee or collaborator who reports unlawful acts (Art. 2, paragraph 1, letter a) of Legislative Decree No. 24 of 2023), aimed at regulating the process of reporting, within the company, of crimes, unlawful acts, violations or other irregularities defined by the aforementioned Decree by a person who became aware of them by reason of their working relationship, and which provides the reporting person (the so-called whistleblower) with a specific set of protections, recognized by law even where discriminatory or retaliatory measures are taken against the reporting person as a consequence of the report made.

Report A report sent by a qualified person (whistleblower or reporting person) concerning unlawful conduct of which the reporting person became aware by reason of their employment/collaboration relationship.

Internal report Written or oral communication submitted through the Company's internal reporting channel.

External report Written or oral communication of information on violations, submitted through the external reporting channel to ANAC, as referred to in Article 7 of Legislative Decree No. 24 of 2023.

Public disclosure Making information on violations publicly available through the press, electronic means or otherwise through means of dissemination capable of reaching a large number of people.

Unlawful conduct Violations defined in Art. 2, paragraph 1, letter a) of Legislative Decree 24/2023.

Report manager The person, autonomous internal office with specifically trained staff, or external party entrusted with managing the reporting channel.

Whistleblower (or reporting person) The natural person who makes the report or the public disclosure of information on violations acquired in the context of their own work environment. The definition includes employees, self-employed consultants/collaborators or employees or collaborators of companies supplying goods and services or carrying out works on behalf of the Company, paid and unpaid volunteers and trainees, shareholders, and persons with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a purely de facto basis, who report unlawful conduct, crimes or irregularities of which they became aware by reason of their working relationship.

Facilitator A natural person who assists the reporting person in the reporting process, operating within the same work environment, whose assistance must remain confidential.

Whistleblowing platform The IT tool adopted for the submission and management of internal whistleblowing reports. MONT-ELE S.r.l. has decided to adopt the platform called WALLBREAKERS, supplied by VODAFONE S.p.A., which is accessed through MONT-ELE S.R.L.'s institutional website.

4. INTRODUCTION TO LEGISLATIVE DECREE 24/2023

4.1 PARTIES REQUIRED TO COMPLY WITH THE REGULATION

Legislative Decree No. 24/2023 applies to all persons who are, even only temporarily, in a working relationship with a public administration or a private entity, even without holding the status of employee (such as volunteers, paid or unpaid trainees), persons hired on a trial basis, as well as persons who do not yet have a legal relationship with the aforementioned entities or whose relationship has ended, where, respectively, the information on the violations was acquired during the selection process or in other pre-contractual stages, or during the course of the employment relationship.

The reporting person is therefore the natural person who makes the report or the public disclosure of information on violations acquired in the context of their own work environment.

As regards the entities required to apply the regulation and to provide protective measures for the employee who reports unlawful acts, the rule refers both to entities in the "public sector" and to those in the "private sector".

Within the private sector, the entities required to comply with the regulation on the protection of the reporting person are:

- entities that, in the last year, employed on average at least fifty subordinate workers with permanent or fixed-term employment contracts;
- entities that, while not having employed on average at least fifty subordinate workers with permanent or fixed-term contracts in the last year, fall within the scope of application of the EU acts expressly indicated by the regulation[1], i.e. in the sector of financial services, products and markets and the prevention of money laundering and terrorist financing, environmental protection and transport safety;

[1] *Parts I.B and II of Annex 1 to Decree No. 24/2023 (see Annex 1 "List of EU acts and national implementing provisions relevant to the subjective scope of Legislative Decree 24 of 2023")*

- other private-law entities that fall within the scope of application of Legislative Decree No. 231/2001 and adopt the organizational and management models provided for therein, if in the last year they employed on average at least fifty subordinate workers with permanent or fixed-term employment contracts.
- other private-sector entities that, different from those indicated in the aforementioned Art. 2, para. 1, letter q) no. 2, fall within the scope of application of Legislative Decree 231/2001, adopt the organizational and management models provided for therein, but in the last year did not reach an average of at least fifty subordinate workers with permanent or fixed-term employment contracts. Such entities are required to comply with the whistleblowing provisions, even if they employ fewer than fifty employees, but only if they have adopted the organizational and management models already provided for by Art. 6 of Legislative Decree No. 231/2001.

Where the internal report is submitted to a party other than the report manager, it is forwarded to the competent party within 7 days of its receipt, giving simultaneous notice thereof to the reporting person.

4.2 SUBJECT MATTER OF REPORTS

Since the main objective pursued by the legislator is to encourage reports, public disclosures or complaints, in order to prevent and combat unlawful acts of various kinds, the subject matter of internal reports, complaints and public disclosure may only be violations concerning:

4. unlawful conduct relevant under Legislative Decree 231/2001 or violation of organizational models;
5. unlawful acts falling within the scope of application of the EU or national law concerning: 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; protection of privacy and personal data and security of networks and information systems;
6. acts or omissions that harm the financial interests and the internal market of the European Union;
7. communications made directly to ANAC concerning retaliation that those who have made reports, complaints or public disclosures believe they have suffered in their work environment.

The provisions of the whistleblowing decree do NOT apply:

- a. to reports concerning disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their own individual employment relationships or public employment relationships, or that concern their own employment or public employment relationships with hierarchically superior figures;
- b. to reports of violations already mandatorily governed by European Union or national acts (financial services, products and markets; prevention of money laundering or terrorist financing; transport safety; environmental protection);
- c. to reports of violations concerning national security, as well as procurement relating to defense or national security aspects.

4.3 FORMS AND METHODS FOR TRANSMITTING THE REPORT

4.3.1 INTERNAL REPORTING

Public- and private-sector entities, after consulting employee representatives or, in their absence, the most representative trade unions, activate their own reporting channels which guarantee, including through the use of encryption tools, the confidentiality of:

- the identity of the reporting person, of the person involved and of any person otherwise mentioned in the report;

- the content of the report and the related documentation.

Reports are made in writing, including by electronic means, or orally, through dedicated telephone lines, voice messaging systems, or through a direct meeting arranged within a reasonable time, at the request of the reporting person.

4.3.2 EXTERNAL REPORTING TO ANAC

The external reporting channel is established and managed directly by ANAC (National Anti-Corruption Authority).

Reports to ANAC may also be made in writing (through the IT platform) or orally (using the methods indicated above).

However, it is only possible to resort to external reporting to ANAC under specific conditions, namely when:

- the mandatory activation of the internal reporting channel is not provided for, or, even where mandatory, it is not active or, even if activated, is not compliant with the Whistleblowing Decree;
- the reporting person has already made an internal report and it has not been followed up;
- the reporting person has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has well-founded reason to believe that, if they were to make an internal report, it would not be effectively followed up, or that it could give rise to a risk of retaliation.

4.3.3 PUBLIC DISCLOSURE

Public disclosure consists of making information on violations publicly available through the press, electronic means or other means of dissemination capable of reaching a large number of people (e.g. TV, social networks).

Specific conditions are also provided for public disclosure, which may only be made if:

- the reporting person has already made an internal and external report, or directly an external report, and has not received a response within the timeframes set out in the Decree;
- the reporting person has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has well-founded reason to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case (e.g. destruction or concealment of evidence; fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself).

Private-sector entities have more limited reporting channels than public-sector entities; at the same time, the Decree differentiates the possible subject matter of reports according to the characteristics of the various private entities.

In particular, in entities that:

- have not reached an average of 50 workers and have adopted the Organizational Model 231, reports may concern only unlawful conduct relevant to the 231 regime or violations of the 231 model, and may only be made through the internal channel;
- have employed an average of at least 50 workers and have adopted the Organizational Model 231, reports may:
    - concern unlawful conduct or violations of the Organizational Model 231, and may only be made through the internal channel;
    - concern violations of EU law, and may be made through the internal channel, external channel, public disclosure or complaint;
- have employed an average of at least 50 workers and do not have the Organizational Model 231, or fall within the scope of application of EU acts relating to financial services, products and markets, prevention of money laundering and terrorist financing, as well as transport safety and environmental protection, even if they have not reached an average of 50 subordinate workers, reports may concern violations of EU law and may be made through the internal channel, external channel, public disclosure or complaint.

4.4 GUARANTEES AND PROTECTIVE MEASURES

The Whistleblowing Decree strengthens the protections provided for reporting persons through:

- the obligation of confidentiality;
- guarantees of support measures;
- limitations on liability;
- prohibition of retaliation.

The above-mentioned protective measures apply only when the general conditions set out by the regulation, listed below, are met:

8. at the time of the report, the reporting person had well-founded reason to believe that the information on the violations reported was true and fell within the scope of the violations to be reported provided for by the Decree;

9. the report was made in accordance with the procedures set out.

Where, even by a first-instance judgment, the criminal liability of the reporting person for the crimes of defamation or slander, or their civil liability for the same conduct, is established, in cases of willful misconduct or gross negligence, the protective measures are not guaranteed and the reporting person will be subject to a disciplinary sanction.

4.4.1 OBLIGATION TO PROTECT THE CONFIDENTIALITY OF THE REPORTING PERSON

The identity of the reporting person and any other information from which that identity may be directly or indirectly inferred may not be disclosed, without their express consent, to persons other than those competent to receive or follow up on reports who are expressly authorized to process such data under privacy legislation.

At the same time, the identity of the persons involved and of the persons mentioned in the report is also protected until the conclusion of the proceedings initiated as a result of the report.

In particular:

- in criminal proceedings, the identity of the reporting person is covered by secrecy in the manner and within the limits set out in the Code of Criminal Procedure until the accused is entitled to become aware of it, and in any case not before the closure of the preliminary investigation;
- in disciplinary proceedings, the identity of the reporting person may not be disclosed where the disciplinary charge is based on findings distinct and additional to the report, even if resulting from it.

Where the charge is based, wholly or in part, on the report and knowledge of the identity of the reporting person is essential for the defense of the accused, the report may be used for the purposes of the disciplinary proceedings only with the express consent of the reporting person to the disclosure of their identity.

Only in the two cases set out below, expressly provided for by the Decree, in order to disclose the identity of the reporting person, in addition to their express consent, a written communication to the reporting person setting out the reasons for such disclosure is also required:

- in disciplinary proceedings, where disclosure of the reporting person's identity is essential for the defense of the person against whom the disciplinary charge is brought;
- in proceedings initiated as a result of internal or external reports, where such disclosure is essential also for the defense of the person involved.

4.4.2 SUPPORT MEASURES

ANAC maintains a list of Third Sector Entities that provide reporting persons with support measures consisting essentially of free information, assistance and advice on:

- methods of reporting and protection from retaliation offered by national and EU regulatory provisions;
- the rights of the person involved;
- the methods and conditions for accessing legal aid at the State's expense.

4.4.3 LIMITATIONS ON THE LIABILITY OF THE REPORTING PERSON

Under the Whistleblowing Decree, a person is not punishable if, through their report:

- they disclose or disseminate information on violations covered, for example, by legal or medical professional secrecy, or relating to the protection of copyright or the protection of personal data;
- they disclose or disseminate information on violations that harms the reputation of the person reported, where, at the time of disclosure or dissemination, there were well-founded reasons to believe that the disclosure or dissemination of that information was necessary to reveal the violation, and the report was made under the conditions set out in the Whistleblowing Decree.

4.4.4 PROHIBITION OF RETALIATION

The Whistleblowing Decree strengthens the protections provided for reporting persons, to the extent that no form of retaliation or discriminatory measure, direct or indirect, having negative consequences on working conditions for reasons directly or indirectly connected to the report, is permitted against a person who makes a report in accordance with this procedure.

By way of example, but not limited to, the following are considered retaliatory conduct:

- dismissal, suspension or equivalent measures;
- demotion or failure to promote;
- change of duties, change of place of work, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative performance appraisals or references;
- the imposition of disciplinary measures or other sanctions, including financial ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent one, where the worker had a legitimate expectation of such conversion;
- failure to renew, or early termination of, a fixed-term employment contract;
- damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on improper lists based on a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a license or permit;
- a request to undergo psychiatric or medical examinations.

Responsibility for handling communications of retaliation in both the public and private sectors lies with ANAC, which may avail itself, for matters within its respective competence, of the cooperation of the Public Administration Inspectorate and the National Labour Inspectorate.

In any case, the declaration of nullity of retaliatory acts is the responsibility of the judicial authority.

Once the reporting person proves that they made a report in accordance with the regulation and that they suffered conduct considered retaliatory, it is up to the employer to prove that such conduct is in no way connected to the report.

To this end, it is essential that the alleged responsible party provide all the elements from which the absence of a retaliatory nature of the measure taken against the reporting person can be inferred.

Protection also applies to:

- the facilitator (a natural person who assists the reporting person in the reporting process and who works within the same work environment);
- persons within the same work environment as the reporting person, the person who filed a complaint, or the person who made a public disclosure, and who are linked to them by a stable emotional bond or by kinship up to the fourth degree;

- work colleagues of the reporting person or of the person who filed a complaint or made a public disclosure, who work in the same work environment as that person and who have a habitual and ongoing relationship with them;
- entities owned by the reporting person, or for which such persons work, as well as entities that operate in the same work environment as the aforementioned persons.

The methods by which the reporting person – or another party among those indicated above – may report retaliation to ANAC are defined by ANAC itself and are set out on ANAC's website, in a dedicated section.

5. MANAGEMENT OF THE INTERNAL REPORTING CHANNEL OF "MONT-ELE S.R.L."

The Whistleblowing Decree establishes that management of the channel is entrusted to a person or internal office of the entity, autonomous and trained, or to external staff or an office, likewise autonomous and specifically trained.

MONT-ELE S.r.l. has decided to entrust the management of the internal reporting channel to an external company, with an autonomous and independent office, which meets the requirements of autonomy, competence and reliability required by the Decree.

As MONT-ELE S.r.l. has a Supervisory Body (ODV) and an Organizational Model 231, and in view of the fact that, in the last year, it employed more than 50 subordinate workers, reports may concern:

- violations of EU law, and may be made through the internal channel, external channel, public disclosure or complaint;
- unlawful conduct relevant to the 231 regime or violations of the 231 model, described in detail below, exclusively through the internal channel:

1. Art. 24, Legislative Decree No. 231/2001, as amended by Law 161/2017, Legislative Decree 75/2020 and Law No. 137/2023:

Undue receipt of disbursements, fraud against the State, a public body or the European Union, or for obtaining public disbursements, computer fraud against the State or a public body, and fraud in public supplies:

- Misappropriation of public disbursements (Art. 316-bis Criminal Code) [amended by Decree-Law No. 13/2022]
- Undue receipt of public disbursements (Art. 316-ter Criminal Code) [amended by Law No. 3/2019 and Decree-Law No. 13/2022]
- Fraud against the State or another public body or the European Communities (Art. 640, para. 2, no. 1, Criminal Code)
- Aggravated fraud for obtaining public disbursements (Art. 640-bis Criminal Code) [amended by Decree-Law No. 13/2022]
- Computer fraud against the State or another public body (Art. 640-ter Criminal Code)
- Fraud in public supplies (Art. 356 Criminal Code) [introduced by Legislative Decree No. 75/2020]
- Fraud against the European Agricultural Fund (Art. 2, Law of 23/12/1986, No. 898) [introduced by Legislative Decree No. 75/2020]
- Bid rigging (Art. 353 Criminal Code) [introduced by Law No. 137/2023]
- Interference with the freedom of the contractor-selection procedure (Art. 353-bis) [introduced by Law No. 137/2023];

2. Art. 24-bis, Legislative Decree No. 231/2001, article added by Law No. 48/2008; amended by Legislative Decrees 7 and 8/2016, Decree-Law No. 105/2019 and Law No. 90/2024

Computer crimes and unlawful data processing

- Computer documents (Art. 491-bis Criminal Code);
- Unauthorized access to a computer or telematic system (Art. 615-ter Criminal Code);
- Unauthorized possession, dissemination and installation of equipment, codes and other means of accessing computer or telematic systems (Art. 615-quater Criminal Code);
- Interception, obstruction or unlawful interruption of computer or telematic communications (Art. 617-quater Criminal Code);

- Unauthorized possession, dissemination and installation of equipment and other means for intercepting, obstructing or interrupting computer or telematic communications (Art. 617-quinquies Criminal Code);
- Extortion by means of computer crimes (Art. 629, para. 3, Criminal Code);
- Damage to information, data and computer programs (Art. 635-bis Criminal Code)
- Damage to information, data and computer programs used by the State or another public body or otherwise of public interest (Art. 635-ter Criminal Code);
- Damage to computer or telematic systems (Art. 635-quater Criminal Code);
- Unauthorized possession, dissemination and installation of equipment, devices or computer programs designed to damage or interrupt a computer or telematic system (Art. 635-quater.1 Criminal Code);
- Damage to computer or telematic systems of public interest (Art. 635-quinquies Criminal Code);
- Computer fraud by an electronic signature certification provider (Art. 640-quinquies Criminal Code);
- Violation of regulations on the National Cybersecurity Perimeter (Art. 1, para. 11, Decree-Law of 21 September 2019, No. 105).

3. Art. 24-ter, Legislative Decree No. 231/2001 [article added by Law No. 94/2009 and amended by Law 69/2015]

Organized crime offenses

- Mafia-type association, including foreign associations (Art. 416-bis Criminal Code) [amended by Law No. 69/2015]
- Criminal conspiracy (Art. 416 Criminal Code)
- Political-mafia vote exchange (Art. 416-ter Criminal Code) [as replaced by Art. 1, para. 1, Law No. 62 of 17 April 2014, effective from 18 April 2014]
- Kidnapping for the purpose of extortion (Art. 630 Criminal Code)
- Association for the purpose of illicit trafficking of narcotic or psychotropic substances (Art. 74, Presidential Decree No. 309 of 9 October 1990) [para. 7-bis added by Legislative Decree No. 202/2016]
- All crimes committed making use of the conditions provided for by Art. 416-bis Criminal Code to facilitate the activity of the associations referred to in that article (Law 203/91)
- Illegal manufacture, introduction into the State, sale, transfer, possession and carrying in a public place or a place open to the public of war weapons or weapons of the war type or parts thereof, of explosives, of clandestine weapons, as well as of more than one ordinary firearm, excluding those provided for by Art. 2, para. 3, of Law No. 110 of 18 April 1975 (Art. 407, para. 2, letter a, no. 5, Code of Criminal Procedure);

4. Art. 25, Legislative Decree No. 231/2001

Embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office [amended by Law No. 190/2012, Law 3/2019 and Legislative Decree No. 75/2020]

- Extortion by a public official (Art. 317 Criminal Code) [amended by Law No. 69/2015]
- Corruption in the exercise of official functions (Art. 318 Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019]
- Corruption for an act contrary to official duties (Art. 319 Criminal Code) [amended by Law No. 69/2015]
- Aggravating circumstances (Art. 319-bis Criminal Code)
- Corruption in judicial acts (Art. 319-ter Criminal Code) [amended by Law No. 69/2015]
- Undue inducement to give or promise benefits (Art. 319-quater Criminal Code) [added by Law No. 190/2012 and amended by Law No. 69/2015]

- Corruption of a person in charge of a public service (Art. 320 Criminal Code)
- Penalties for the briber (Art. 321 Criminal Code)
- Incitement to corruption (Art. 322 Criminal Code)
- Embezzlement, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption, abuse of office, involving members of international Courts or bodies of the European Communities or international parliamentary assemblies or international organizations, and officials of the European Communities and of foreign States (Art. 322-bis Criminal Code) [amended by Law No. 190/2012 and Law No. 3/2019]
- Undue trading in influence (Art. 346-bis Criminal Code) [amended by Law 3/2019]
- Embezzlement (limited to the first paragraph) (Art. 314 Criminal Code) [introduced by Legislative Decree No. 75/2020]
- Embezzlement through another's error (Art. 316 Criminal Code) [introduced by Legislative Decree No. 75/2020]
- Abuse of office (Art. 323 Criminal Code) [introduced by Legislative Decree No. 75/2020];

5. Art. 25-bis, Legislative Decree No. 231/2001

Counterfeiting of currency, public credit instruments, revenue stamps and instruments or signs of recognition [article added by Decree-Law No. 350/2001, converted with amendments by Law No. 409/2001; amended by Law No. 99/2009; amended by Legislative Decree 125/2016]

- Alteration of currency (Art. 454 Criminal Code)
- Counterfeiting of currency, spending and introduction into the State, by prior agreement, of counterfeit currency (Art. 453 Criminal Code)
- Spending and introduction into the State, without prior agreement, of counterfeit currency (Art. 455 Criminal Code)
- Spending of counterfeit currency received in good faith (Art. 457 Criminal Code)
- Counterfeiting of revenue stamps, introduction into the State, purchase, possession or circulation of counterfeit revenue stamps (Art. 459 Criminal Code)
- Counterfeiting of watermarked paper used for the manufacture of public credit instruments or revenue stamps (Art. 460 Criminal Code)
- Manufacture or possession of watermarks or instruments intended for counterfeiting currency, revenue stamps or watermarked paper (Art. 461 Criminal Code)
- Use of counterfeit or altered revenue stamps (Art. 464 Criminal Code)
- Counterfeiting, alteration or use of trademarks or distinctive signs, or of patents, models and designs (Art. 473 Criminal Code)
- Introduction into the State and trade in goods bearing false signs (Art. 474 Criminal Code);

6. Art. 25-bis.1, Legislative Decree No. 231/2001

Crimes against industry and commerce [article added by Law No. 99/2009]

- Unlawful competition through threats or violence (Art. 513-bis Criminal Code)
- Interference with the freedom of industry or commerce (Art. 513 Criminal Code)
- Fraud against national industries (Art. 514 Criminal Code)
- Fraud in the exercise of commerce (Art. 515 Criminal Code)
- Sale of non-genuine food substances as genuine (Art. 516 Criminal Code)
- Sale of industrial products with misleading signs (Art. 517 Criminal Code)
- Manufacture and trade of goods made by usurping industrial property titles (Art. 517-ter Criminal Code)
- Counterfeiting of geographical indications or designations of origin of agri-food products (Art. 517-quater Criminal Code)

7. Art. 25-ter, Legislative Decree No. 231/2001

Corporate crimes [article added by Legislative Decree No. 61/2002, amended by Law No. 190/2012, Law 69/2015, Legislative Decree No. 38/2017 and Legislative Decree No. 19/2023]

- False corporate communications (Art. 2621 Civil Code) [amended by Law No. 69/2015]
- Minor offenses (Art. 2621-bis Civil Code)

- False corporate communications by listed companies (Art. 2622 Civil Code) [amended by Law No. 69/2015]
- Obstruction of controls (Art. 2625, para. 2, Civil Code)
- Undue return of contributions (Art. 2626 Civil Code)
- Unlawful distribution of profits and reserves (Art. 2627 Civil Code)
- Unlawful transactions on shares or units of the company or its controlling company (Art. 2628 Civil Code)
- Transactions to the detriment of creditors (Art. 2629 Civil Code)
- Failure to disclose a conflict of interest (Art. 2629-bis Civil Code) [added by Law No. 262/2005]
- Fictitious formation of capital (Art. 2632 Civil Code)
- Undue distribution of company assets by liquidators (Art. 2633 Civil Code)
- Corruption between private parties (Art. 2635 Civil Code) [added by Law No. 190/2012; amended by Legislative Decree No. 38/2017 and Law No. 3/2019]
- Incitement to corruption between private parties (Art. 2635-bis Civil Code) [added by Legislative Decree No. 38/2017 and amended by Law No. 3/2019]
- Unlawful influence on the shareholders' meeting (Art. 2636 Civil Code)
- Market rigging (Art. 2637 Civil Code)
- Obstruction of the exercise of the functions of public supervisory authorities (Art. 2638, paras. 1 and 2, Civil Code)
- False or omitted statements for the issuance of the preliminary certificate (Art. 54, Legislative Decree 19/2023) [added by Legislative Decree No. 19/2023];

8. Art. 25-quater, Legislative Decree No. 231/2001

Crimes for the purpose of terrorism or subversion of the democratic order, provided for by the Criminal Code and special laws [article added by Law No. 7/2003]

- Subversive associations (Art. 270 Criminal Code)
- Associations for the purpose of terrorism, including international terrorism, or subversion of the democratic order (Art. 270-bis Criminal Code)
- Aggravating and mitigating circumstances (Art. 270-bis.1 Criminal Code) [introduced by Legislative Decree No. 21/2018]
- Assistance to members (Art. 270-ter Criminal Code)
- Recruitment for the purpose of terrorism, including international terrorism (Art. 270-quater Criminal Code)
- Organizing transfers for the purpose of terrorism (Art. 270-quater.1) [introduced by Decree-Law No. 7/2015, converted with amendments by Law No. 43/2015]
- Training for activities aimed at terrorism, including international terrorism (Art. 270-quinquies Criminal Code)
- Financing of conduct for the purpose of terrorism (Law No. 153/2016, Art. 270-quinquies.1 Criminal Code)
- Removal of assets or money subject to seizure (Art. 270-quinquies.2 Criminal Code)
- Conduct for the purpose of terrorism (Art. 270-sexies Criminal Code)
- Attack for terrorist or subversive purposes (Art. 280 Criminal Code)
- Act of terrorism using lethal or explosive devices (Art. 280-bis Criminal Code)

- Acts of nuclear terrorism (Art. 280-ter Criminal Code)
- Kidnapping for terrorist or subversive purposes (Art. 289-bis Criminal Code)
- Kidnapping for the purpose of coercion (Art. 289-ter Criminal Code) [introduced by Legislative Decree 21/2018]
- Incitement to commit any of the crimes provided for in Chapters One and Two (Art. 302 Criminal Code)
- Political conspiracy by agreement (Art. 304 Criminal Code)
- Political conspiracy by association (Art. 305 Criminal Code)
- Armed band: formation and participation (Art. 306 Criminal Code)
- Assistance to participants in conspiracy or an armed band (Art. 307 Criminal Code)
- Seizure, hijacking and destruction of an aircraft (Law No. 342/1976, Art. 1)
- Damage to ground installations (Law No. 342/1976, Art. 2)
- Sanctions (Law No. 422/1989, Art. 3)
- Active repentance (Legislative Decree No. 625/1979, Art. 5)
- New York Convention of 9 December 1999 (Art. 2);

9. Art. 25-quater.1, Legislative Decree No. 231/2001

Female genital mutilation practices [article added by Law No. 7/2006]

- Female genital mutilation practices (Art. 583-bis Criminal Code)

10. Art. 25-quinquies, Legislative Decree No. 231/2001

Crimes against individual personality [article added by Law No. 228/2003; amended by Law No. 199/2016]

- Reduction to or maintenance in slavery or servitude (Art. 600 Criminal Code)
- Child prostitution (Art. 600-bis Criminal Code)
- Child pornography (Art. 600-ter Criminal Code)
- Possession of or access to pornographic material (Art. 600-quater) [amended by Law No. 238/2021]
- Virtual pornography (Art. 600-quater.1 Criminal Code) [added by Art. 10, Law No. 38 of 6 February 2006]
- Tourism initiatives aimed at the exploitation of child prostitution (Art. 600-quinquies Criminal Code)
- Trafficking in persons (Art. 601 Criminal Code) [amended by Legislative Decree 21/2018]
- Purchase and transfer of slaves (Art. 602 Criminal Code)
- Unlawful intermediation and exploitation of labor (Art. 603-bis Criminal Code)
- Grooming of minors (Art. 609-undecies Criminal Code) [amended by Law No. 238/2021];

11. Art. 25-sexies, Legislative Decree No. 231/2001

Market abuse offenses [article added by Law No. 62/2005]

- Market manipulation (Art. 185, Legislative Decree No. 58/1998) [amended by Legislative Decree 107/2018 and Law No. 238/2021]
- Abuse or unlawful disclosure of insider information; recommendation or inducement of others to commit insider trading (Art. 184, Legislative Decree No. 58/1998) [amended by Law No. 238/2021];

12. Art. 25-septies, Legislative Decree No. 231/2001

Manslaughter and serious or very serious injuries committed in violation of workplace health and safety regulations [article added by Law No. 123/2007; amended by Law No. 3/2018]

- Negligent personal injury (Art. 590 Criminal Code)
- Manslaughter (Art. 589 Criminal Code)

13. Art. 25-octies, Legislative Decree No. 231/2001

Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering [article added by Legislative Decree No. 231/2007; amended by Law No. 186/2014 and Legislative Decree No. 195/2021]

- Receiving stolen goods (Art. 648 Criminal Code) [amended by Legislative Decree 195/2021]
- Money laundering (Art. 648-bis Criminal Code) [amended by Legislative Decree 195/2021]
- Use of money, goods or benefits of unlawful origin (Art. 648-ter Criminal Code) [amended by Legislative Decree 195/2021]
- Self-laundering (Art. 648-ter.1 Criminal Code) [amended by Legislative Decree 195/2021]

14. Art. 25-octies.1, Legislative Decree No. 231/2001

Crimes involving non-cash payment instruments [article added by Legislative Decree 184/2021 and amended by Law No. 137/2023]

- Unlawful use and counterfeiting of non-cash payment instruments (Art. 493-ter Criminal Code)
- Possession and dissemination of equipment, devices or computer programs designed to commit crimes involving non-cash payment instruments (Art. 493-quater Criminal Code)
- Computer fraud aggravated by the transfer of money, monetary value or virtual currency (Art. 640-ter Criminal Code)
- Fraudulent transfer of assets (Art. 512-bis) [introduced by Law No. 137/2023]

15. Art. 25-octies.1, para. 2, Legislative Decree No. 231/2001

Other offenses concerning non-cash payment instruments [article added by Legislative Decree 184/2021]

- Other offenses

16. Art. 25-novies, Legislative Decree No. 231/2001

Copyright infringement offenses [article added by Law No. 99/2009; amended by Law No. 93/2023]

- Making a protected work of authorship, or part of it, available to the public through a telematic network, by any means of connection (Art. 171, Law No. 633/1941, para. 1, letter a-bis)
- Offenses referred to in the preceding point committed on others' works not intended for publication, where honor or reputation is offended (Art. 171, Law No. 633/1941, para. 3)
- Unlawful duplication, for profit, of computer programs; importation, distribution, sale or possession for commercial or business purposes, or leasing of programs contained in media not marked by SIAE; provision of means to remove or circumvent protection devices for computer programs (Art. 171-bis, Law No. 633/1941, para. 1)
- Reproduction, transfer to another medium, distribution, communication, presentation or public demonstration of the content of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Art. 171-bis, Law No. 633/1941, para. 2)
- Unlawful duplication, reproduction, transmission or dissemination to the public, by any means, in whole or in part, of works intended for television or cinema, sale or rental of discs, tapes or similar media, or any other medium containing phonograms or videograms of musical, cinematographic or audiovisual works, or sequences of moving images; literary, dramatic, scientific or educational works, musical or dramatico-musical, multimedia works, even if included in collective or composite works or databases; unlawful reproduction, duplication, transmission or dissemination, sale or trade, transfer of title or unlawful importation of more than fifty copies of works protected by copyright and related rights; making available on a telematic network, by any means of connection, a protected work, or part of it (Art. 171-ter, Law No. 633/1941) [amended by Law No. 93/2023]
- Failure to notify SIAE of identification data for media not subject to the mark, or false declaration (Art. 171-septies, Law No. 633/1941)
- Fraudulent production, sale, importation, promotion, installation, modification, or use, for public or private purposes, of devices or parts of devices intended to decode conditional-access audiovisual transmissions made by air, satellite or cable, in either analog or digital form (Art. 171-octies, Law No. 633/1941);

17. Art. 25-decies, Legislative Decree No. 231/2001

Inducement not to make statements, or to make false statements, to the judicial authority [article added by Law No. 116/2009]

- Inducement not to make statements, or to make false statements, to the judicial authority (Art. 377-bis Criminal Code);

18. Art. 25-undecies, Legislative Decree No. 231/2001

Environmental crimes [article added by Legislative Decree No. 121/2011, amended by Law No. 68/2015, amended by Legislative Decree No. 21/2018 and amended by Law No. 137/2023]

- Environmental pollution (Art. 452-bis Criminal Code) [amended by Law No. 137/2023]
- Environmental disaster (Art. 452-quater Criminal Code) [amended by Law No. 137/2023]
- Negligent environmental offenses (Art. 452-quinquies Criminal Code)
- Trafficking and abandonment of highly radioactive material (Art. 452-sexies Criminal Code)
- Aggravating circumstances (Art. 452-octies Criminal Code)
- Killing, destruction, capture, taking or possession of specimens of protected wild animal or plant species (Art. 727-bis Criminal Code)
- Destruction or deterioration of habitat within a protected site (Art. 733-bis Criminal Code)
- Importation, exportation, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Law No. 150/1992, Arts. 1, 2, 3-bis and 6)
- Discharge of industrial wastewater containing hazardous substances; discharges onto the ground, into the subsoil and into groundwater; discharge into the sea from ships or aircraft (Legislative Decree No. 152/2006, Art. 137)
- Unauthorized waste management activity (Legislative Decree No. 152/2006, Art. 256)
- Pollution of the ground, subsoil, surface water or groundwater (Legislative Decree No. 152/2006, Art. 257)
- Illegal trafficking of waste (Legislative Decree No. 152/2006, Art. 259)
- Violation of obligations to communicate, and to keep mandatory registers and forms (Legislative Decree No. 152/2006, Art. 258)
- Organized activities for the illegal trafficking of waste (Art. 452-quaterdecies Criminal Code) [introduced by Legislative Decree No. 21/2018]
- False indications on the nature, composition and chemical-physical characteristics of waste in preparing a waste analysis certificate; entering a false waste analysis certificate into SISTRI; omission or fraudulent alteration of the paper copy of the SISTRI form – transport movement area (Legislative Decree No. 152/2006, Art. 260-bis)
- Sanctions (Legislative Decree No. 152/2006, Art. 279)
- Intentional pollution caused by ships (Legislative Decree No. 202/2007, Art. 8)

- Negligent pollution caused by ships (Legislative Decree No. 202/2007, Art. 9)
- Cessation and reduction of the use of ozone-depleting substances (Law No. 549/1993, Art. 3);

18-bis. Art. 25-duodecies, Legislative Decree No. 231/2001

Employment of third-country nationals whose stay is irregular [article added by Legislative Decree No. 109/2012, amended by Law No. 161 of 17 October 2017 and Decree-Law No. 20/2023]

- Provisions against illegal immigration (Art. 12, paras. 3, 3-bis, 3-ter and 5, Legislative Decree No. 286/1998) [amended by Decree-Law No. 20/2023]
- Employment of third-country nationals whose stay is irregular (Art. 22, para. 12-bis, Legislative Decree No. 286/1998);

19. Art. 25-terdecies, Legislative Decree No. 231/2001

Racism and xenophobia [article added by Law No. 167 of 20 November 2017, amended by Legislative Decree No. 21/2018]

- Propaganda and incitement to commit crimes on grounds of racial, ethnic or religious discrimination (Art. 604-bis Criminal Code) [added by Legislative Decree No. 21/2018];

20. Art. 25-quaterdecies, Legislative Decree No. 231/2001

Fraud in sporting competitions, unlawful exercise of gaming or betting, and gambling carried out by means of prohibited devices [article added by Law No. 39/2019]

- Fraud in sporting competitions (Art. 1, Law No. 401/1989)
- Unlawful exercise of gaming or betting activity (Art. 4, Law No. 401/1989);

21. Art. 25-quinquesdecies, Legislative Decree No. 231/2001

Tax crimes [article added by Law No. 157/2019 and Legislative Decree No. 75/2020]

- Fraudulent declaration through use of invoices or other documents for non-existent transactions (Art. 2, Legislative Decree No. 74/2000)
- Fraudulent declaration through other devices (Art. 3, Legislative Decree No. 74/2000)
- Issuance of invoices or other documents for non-existent transactions (Art. 8, Legislative Decree No. 74/2000)
- Concealment or destruction of accounting documents (Art. 10, Legislative Decree No. 74/2000)
- Fraudulent evasion of tax payment (Art. 11, Legislative Decree No. 74/2000)
- Unfaithful declaration (Art. 4, Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020]
- Omitted declaration (Art. 5, Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020]
- Undue offsetting (Art. 10-quater, Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020];

22. Art. 25-sexiesdecies, Legislative Decree No. 231/2001

Smuggling [article added by Legislative Decree No. 75/2020]

- Smuggling in the movement of goods across land borders and customs areas (Art. 282, Presidential Decree No. 43/1973)
- Smuggling in the movement of goods on border lakes (Art. 283, Presidential Decree No. 43/1973)
- Smuggling in the maritime movement of goods (Art. 284, Presidential Decree No. 43/1973)
- Smuggling in the movement of goods by air (Art. 285, Presidential Decree No. 43/1973)
- Smuggling in extra-customs zones (Art. 286, Presidential Decree No. 43/1973)
- Smuggling through undue use of goods imported with customs concessions (Art. 287, Presidential Decree No. 43/1973)
- Smuggling in customs warehouses (Art. 288, Presidential Decree No. 43/1973)
- Smuggling in cabotage and circulation (Art. 289, Presidential Decree No. 43/1973)
- Smuggling in the export of goods entitled to duty drawback (Art. 290, Presidential Decree No. 43/1973)
- Smuggling in temporary importation or exportation (Art. 291, Presidential Decree No. 43/1973)
- Smuggling of manufactured foreign tobacco (Art. 291-bis, Presidential Decree No. 43/1973)
- Aggravating circumstances for the crime of smuggling manufactured foreign tobacco (Art. 291-ter, Presidential Decree No. 43/1973)
- Criminal conspiracy for the purpose of smuggling manufactured foreign tobacco (Art. 291-quater, Presidential Decree No. 43/1973)
- Other cases of smuggling (Art. 292, Presidential Decree No. 43/1973)
- Aggravating circumstances for smuggling (Art. 295, Presidential Decree No. 43/1973);

23. Art. 25-septiesdecies, Legislative Decree No. 231/2001

Crimes against cultural heritage [article added by Law No. 22/2022]

- Theft of cultural property (Art. 518-bis Criminal Code)
- Misappropriation of cultural property (Art. 518-ter Criminal Code)
- Receiving stolen cultural property (Art. 518-quater Criminal Code)
- Forgery in a private document relating to cultural property (Art. 518-octies Criminal Code)
- Violations concerning the alienation of cultural property (Art. 518-novies Criminal Code)
- Unlawful importation of cultural property (Art. 518-decies Criminal Code)
- Unlawful export of cultural property (Art. 518-undecies Criminal Code)
- Destruction, dispersal, deterioration, defacement, vandalism and unlawful use of cultural or landscape assets (Art. 518-duodecies Criminal Code)
- Forgery of works of art (Art. 518-quaterdecies Criminal Code);

24. Art. 25-duodevicies, Legislative Decree No. 231/2001

Laundering of cultural property and devastation and looting of cultural and landscape assets [article added by Law No. 22/2022]

- Laundering of cultural property (Art. 518-sexies Criminal Code)
- Devastation and looting of cultural and landscape assets (Art. 518-terdecies Criminal Code);

25. Law No. 146/2006

Transnational crimes [the following crimes constitute grounds for the administrative liability of entities where committed in a transnational manner]

- Provisions against illegal immigration (Art. 12, paras. 3, 3-bis, 3-ter and 5, of the consolidated text under Legislative Decree No. 286 of 25 July 1998)
- Association for the purpose of illicit trafficking of narcotic or psychotropic substances (Art. 74 of the consolidated text under Presidential Decree No. 309 of 9 October 1990)
- Criminal conspiracy for the purpose of smuggling manufactured foreign tobacco (Art. 291-quater of the consolidated text under Presidential Decree No. 43 of 23 January 1973)
- Inducement not to make statements, or to make false statements, to the judicial authority (Art. 377-bis Criminal Code)
- Aiding and abetting (Art. 378 Criminal Code)
- Criminal conspiracy (Art. 416 Criminal Code)
- Mafia-type association, including foreign associations (Art. 416-bis Criminal Code)

Reports may be made:

A) in writing: by letter sent by ordinary post to the registered office of RP ADVISOR S.r.l., located at 22066 Mariano Comense (CO), Via Padre Masciadri no. 2/H, acting as manager of the reporting channel.

In order to guarantee the confidentiality required by the regulation and in view of the confidential filing of the report by the manager, the report must be placed in two sealed envelopes: the first containing the reporting person's identifying details together with a photocopy of their identity document; the second containing the report itself, so as to separate the reporting person's identifying details from the report. Both envelopes must then be placed inside a third sealed envelope bearing on the outside the wording “Confidential – for the attention of the report manager”.

Where the report is submitted anonymously, only the envelope containing the report needs to be placed inside a second envelope bearing the same wording as above.

In any case, the reporting person must indicate in the communication a "physical" address or an email address to which the channel manager can provide proof of receipt of the report, maintain communications where further information is needed, and provide the relevant feedback within the prescribed timeframes. Where no address is indicated, the channel manager will examine the report without any obligation to provide proof of receipt or feedback as otherwise required by the regulation;

B) in writing, using IT means, or orally: through the portal provided by VODAFONE S.p.A. called WALLBREAKERS. The portal also allows reports to be made anonymously: the reporting person's personal information can be masked, and individual reports, whether written or oral, are “anonymized” using encryption systems;

C) through a direct meeting, at the request of the reporting person via the channels indicated above, to be scheduled within 15 days of the request. In such cases, the meeting will be documented in minutes, which will also be signed by the reporting person.

Reports will be recorded in a dedicated Register of Reports, which the external company entrusted with managing the channel will keep up to date. The register may be made accessible to the pro tempore Managing Director of MONT-ELE S.r.l., upon request, in compliance with confidentiality obligations.

Operating instructions, the link to access the platform and further documentation useful for submitting reports are published on the official website of MONT-ELE S.r.l., in the dedicated section: "WHISTLEBLOWING"

5.1 PHASES OF THE INTERNAL REPORT MANAGEMENT PROCESS

5.1.1 RECEIPT OF THE REPORT

Upon receipt of the report, the manager carries out the following activities:

a) issues the reporting person an acknowledgment of receipt of the report within seven days of the date of receipt.

Where the report was received through the channel-management platform, the reporting person is issued a unique code, which must be stored and kept together with an alphanumeric password (which the reporting person will create themselves) and which will allow them to maintain communications with the channel manager (if necessary) and to learn, at the end of the investigation, what follow-up has been given to their report;

b) maintains communications with the reporting person and may request further information from them, if necessary;

c) diligently follows up on reports received by initiating and managing the investigation phase;

d) identifies the relevant area of the report (e.g. civil, criminal, administrative, tax, etc.);

e) assigns a priority level according to the content of the report:

- LOW;
- MEDIUM;
- HIGH;

f) where a report is assigned a "HIGH" priority level, MONT-ELE S.r.l. will be immediately informed of its receipt through a dedicated "report receipt form called FORM 1". At the same time, the Supervisory Body (ODV) will also be promptly notified of the report.

Where a report is instead assigned a "LOW" or "MEDIUM" priority level, MONT-ELE S.r.l. will be informed at the conclusion of the investigation phase, including for the purposes of adopting any measures within its competence.

5.1.2 INVESTIGATION PHASE

In the investigation phase, the channel manager carries out an activity of verification and analysis of the reports received.

More specifically, the investigation phase includes the following activities:

- assessment of the existence of the essential requirements with respect to the reporting person and the content of the report (see the paragraph on "Subject matter of reports");
- verification of the well-foundedness of the circumstances set out in the report, in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate;
- any exchange of information with the reporting person to obtain clarifications or additional documents;
- any discussion with, or request for documentation from, the heads of the relevant departments and anyone else able to offer a contribution to the examination of the matter;
- any request for support from the relevant/competent departments and, where necessary, from external professionals.

5.1.3 DECISION PHASE

Following the investigation, the manager:

- orders the filing of the report, with adequate justification, where they find evident and manifest grounds for it being unfounded;
- forwards the documentation to the party holding disciplinary power for verification of the reported facts – always ensuring respect for the confidentiality of the reporting person – where they find grounds for the reported fact being well-founded.

The Manager must also communicate the final outcome of the report to the reporting person within the mandatory period of 3 months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months of the expiry of the seven-day period from submission of the report.

All investigation activities carried out and their outcome must be adequately documented and communicated by the external Channel Manager to MONT-ELE S.r.l.

5.2 RETENTION OF DOCUMENTATION

Documentation relating to reports received must be retained for five years.

In order to guarantee confidentiality and the protection of the personal data of the reporting person, the person reported and any (other) persons involved, and at the same time to allow the various phases of the report management process to be reconstructed, the originals of the reports will be retained/stored within the platform used by MONT-ELE S.r.l., subject to the adoption of the most advanced data-protection systems.

Where the report was submitted in paper form or made orally, all documentation received and/or produced during the various phases of the report management process will be kept for a period of 5 years by the channel manager, who will adopt adequate protective systems.

5.2.1 PROTECTION OF PERSONAL DATA

In the course of the procedure, the Data Controller (as defined by Art. 4 of EU Regulation 2016/679) is MONT-ELE S.r.l., while the Data Processor (as defined by Art. 4, para. 1, point 8 of EU Regulation 2016/679) is the external company that manages the reporting channel.

VODAFONE S.p.A., which supplies the software for managing the reporting channel, has been appointed Data Processor (Sub-processor) by the external company that manages the reporting channel.

The privacy notice relating to whistleblowing reports is attached to this procedure and published in the dedicated section of the platform.

Internal and external reports and the related documentation are retained for the time necessary to process the report and, in any case, for no more than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in European and national legislation on the protection of personal data.

5.2.2 PORTABILITY OF PERSONAL DATA

Should MONT-ELE S.r.l. decide, over time, to entrust the management of the internal reporting channel to its own staff or to another external company other than RP ADVISOR S.r.l., while continuing to use the IT platform supplied by VODAFONE S.p.A., all data relating to reports of unlawful acts received and processed up to that point will be transferred from RP ADVISOR S.r.l. to MONT-ELE S.r.l. or to the new company identified, in any case guaranteeing the protection and confidentiality of the data processed in connection with the report received and the related documentation.

Likewise, should MONT-ELE S.r.l. decide to use an IT platform other than that supplied by VODAFONE S.p.A., the data processed as a result of the reports will be transferred while guaranteeing their protection and confidentiality in compliance with the principles set out in EU Regulation 679/2016 (Art. 20).

6 OPERATIONAL FLOW OF THE PROCEDURE

The diagram below sets out, in sequence, the operational steps of the procedure described in this document.

1. (Report) received

2. The channel manager receives the report

3. Within 7 days: acknowledgment of receipt is issued to the reporting person

4. Preliminary check

5. The channel manager checks the relevant area and assigns the report a priority level (LOW-MEDIUM-HIGH). If HIGH priority, immediately informs MONT-ELE S.r.l.; if the offense falls under Legislative Decree 231/2001, informs the Supervisory Body (ODV)

6. Is the report well-founded?

7. If YES → The channel manager initiates communications with the reporting person, if necessary → If indispensable, the channel manager engages external professionals or requests documentation from the relevant departments/offices, or proceeds to examine witnesses → Closure of the investigation phase

8. If report well-founded at closure → A response plan is defined according to the relevant area of the report → The channel manager communicates the outcome of the investigation (within 3 months of the date of receipt of the report) to both the reporting person and MONT-ELE S.r.l. by means of the dedicated INVESTIGATION CLOSURE FORM

9. If report unfounded at closure → The channel manager communicates the outcome of the investigation (within 3 months of the date of receipt of the report) to both the reporting person and MONT-ELE S.r.l. by means of the dedicated INVESTIGATION CLOSURE FORM

10. If NO (report not well-founded at the preliminary check) → Filing → The reporting person is informed of the filing