

**BARALAN**



# **WHISTLEBLOWING PROCEDURE**

## **MANAGEMENT OF THE VIOLATION REPORTING SYSTEM**

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## DEFINITIONS

For the purposes of this procedure, unless otherwise specified, the terms listed below have the meanings assigned to each of them as follows:

- **External Reporting Channels:** specific channels dedicated to the transmission of **external reports** pursuant to Article 7, paragraph 1 of Legislative Decree 24/2023;
- **Internal Reporting Channels:** specific channels dedicated to the transmission of **internal reports** pursuant to Article 4, paragraph 1 of Legislative Decree 24/2023;
- **Work Context:** current or past work or professional activities carried out within the scope of relationships with one or more of the Baralan Group Companies through which, regardless of the nature of such activities, a person acquires **Information on Violations** and within which they could risk suffering **Retaliation** in the event of a **Report**, **Public Disclosure**, or complaint to judicial or accounting authorities;
- **Public Disclosure:** making **information regarding violations** public through the press, electronic media, or any other means of dissemination capable of reaching a large number of people (§ 4.4);
- **Facilitator:** a natural person who assists a **Whistleblower** in the **reporting** process, operating within the same **Workplace**, and whose assistance must be kept confidential;
- **GDPR:** Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC;
- **Reporting Managers:** the person(s) designated to receive and manage **internal reports** for the purposes of this procedure, appointed in accordance with Article 4(2) of Legislative Decree 24/2023; in accordance with the provisions of Article 4(4) of Legislative Decree 24/2023, Baralan International S.p.A., Labor Plast S.r.l. and Gloss Tech S.r.l. have shared the internal reporting channel, designating the Supervisory Body of each Company as **the Reporting Manager for the Company for which it holds the position** (hereinafter “**Reporting Manager**” refers to the person appointed by each individual Company);
- **Privacy Notice:** privacy notice provided pursuant to Article 13 of the GDPR to the data subjects, namely the **Person Involved** and the **Reporter**;
- **Information on Violations:** written or oral information, including reasonable suspicions, regarding **violations** committed or that, based on concrete evidence, may be committed, as well as circumstantial evidence of conduct aimed at concealing such **violations**<sup>1</sup> ;
- **Organizational Model:** The Organization, Management, and Control Model adopted by Baralan International S.p.A., Labor Plast S.r.l., and Gloss Tech S.r.l., as provided for in Articles 6 and 7 of Legislative Decree 231/2001, constituting a comprehensive set of principles, rules, provisions, organizational structures, and related duties and responsibilities, aimed at preventing the offenses referred to in Legislative Decree 231/2001;
- **Internal Report Register:** a register in which the **Report Manager** records, upon receipt of an **internal report**, the preliminary information pertaining to it, assigning a sequential number to each **internal report**. The Report Register contains the following fields:
  - sequential identification number;
  - date of receipt of the internal report;
  - brief summary of the subject matter of the Internal Report, copy of the Internal Report, and any attached documents;
- **Retaliation:** any conduct, act, or omission—even if merely attempted or threatened—carried out as a result of the **Report**, a complaint filed with judicial or accounting authorities, or **Public**

<sup>1</sup> This also includes irregularities or anomalies that the Whistleblower believes may give rise to one of the Violations, provided that these are not mere irregularities but rather symptomatic indicators such that the Whistleblower has reasonable grounds to believe that one of the Violations may have been committed.

**Disclosure**, and which causes or may cause the **Whistleblower**, directly or indirectly, unjust harm;

- **Person involved**: the natural or legal person mentioned in the **Report** or in the **Public Disclosure** as the person to whom the **Violation** is attributed or as a person otherwise implicated in the reported or publicly disclosed **Violation**;
- **Whistleblower**: the individuals referred to in § 4 below;
- **Report** (“wrongdoing”): communication of **Information on Violations**, submitted through the **Reporting Channels** (both **internal** and **external**); in particular, **Reports** are divided into:
  - **Internal Reports**: communication of **Information on Violations**, submitted through the **internal Reporting Channels** (§ 4.2);
  - **External reports**: reports of **violations** submitted through **external reporting channels** (§ 4.3);
- **Disciplinary System**: the set of disciplinary measures applicable to those who fail to comply with the provisions of this procedure, as further specified in § 7 below;
- **Third Parties**: all parties “external” to the Baralan Group Companies that have contractual relationships with the Group (including, but not limited to, consultants, suppliers, customers, and partners);
- **Assessment (Triage)**: evaluation of the **Report** for the purposes of classification, initiation of investigative measures, prioritization, and related management.
- **Violation**: all conduct, acts, and omissions identified in § 4.1 below.

Terms defined in the singular are also understood to apply in the plural where the context requires it, and vice versa.

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## 1 PURPOSE

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For the purposes of applying Legislative Decree 24/2023, this procedure defines, within the scope of the activities carried out by Baralan International S.p.A., Labor Plast S.r.l. and Gloss Tech S.r.l. (hereinafter also “**the Baralan Group Companies**”), the general principles established, in particular, to protect **Whistleblowers**, the operating procedures to be followed in the management of **internal reports**, the procedures for submitting a **Public Disclosure** or an **external report**, the protective measures, as well as the **Disciplinary System**.

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## 2 TERM OF VALIDITY

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This procedure is effective as of the date of issuance indicated on the cover.

Any subsequent update supersedes and replaces, as of the date of its issuance, all previously issued versions.

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## 3 LEGAL AND REGULATORY REFERENCES

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- Legislative Decree 24/2023 “*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting on breaches of Union law and laying down provisions regarding the protection of persons reporting on breaches of national law*”
- Legislative Decree No. 231/2001 “*Regulation of the administrative liability of legal entities, companies, and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000*”

- “Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national regulatory provisions. Procedure for the submission and management of external reports” of the National Anti-Corruption Authority (ANAC), approved by Resolution No. 311 of July 12, 2023
- Confindustria Operational Guide for Private Entities on the new “whistleblowing” regulations
- EU Regulation No. 679/2016 of the European Parliament and of the Council of April 27, 2016
- ISO 37002:2021 “Management systems for whistleblowing – Guidelines”

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## 4 OPERATING PROCEDURES

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The following individuals may submit **internal reports**, **external reports** (under the conditions set forth in § 4.3 below), **public disclosures** (under the conditions set forth in § 4.4 below), or complaints to judicial or accounting authorities:

- employees of the Baralan Group companies, including those whose employment relationship is governed by Legislative Decree No. 81 of June 15, 2015,<sup>2</sup> or by Article 54-bis of Decree-Law No. 50 of April 24, 2017, converted, with amendments, by Law No. 96 of June 21, 2017,<sup>3</sup> ;
- self-employed workers, including those referred to in Chapter I of Law No. 81 of May 22, 2017<sup>4</sup> , as well as individuals engaged in a collaborative relationship as defined in Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who perform their work at one of the companies of the Baralan Group;
- employees or collaborators who perform their work at public or private sector entities that supply goods or services or carry out works on behalf of third parties;
- freelancers and consultants who provide their services to Baralan Group companies;
- volunteers and interns, whether paid or unpaid, who work at Baralan Group companies;
- shareholders and individuals holding administrative, managerial, supervisory, or representative roles—even if such roles are exercised de facto—at Baralan Group companies.

### 4.1 SUBJECT MATTER OF REPORTS / COMPLAINTS / PUBLIC DISCLOSURES

Subject to the general prohibition on making **Reports**, complaints to judicial or accounting authorities, or **Public Disclosures that are** manifestly unfounded and/or made with intent (e.g., for defamatory purposes) or with gross negligence,

*with reference to*  
**Baralan International S.p.A.**

The **violations** that have come to light within one’s **work environment**, which may be subject to **reporting**, complaints to judicial or accounting authorities, or **public disclosure**, are as follows:

*with reference to*  
**Labor Plast S.r.l.**  
**Gloss Tech S.r.l.**

The **violations** that have come to light within one’s **work environment** and may be subject to **internal reporting** are as follows

<sup>2</sup> *i.e.* “Collaborative relationships involving exclusively personal, ongoing work, the terms of which are organized by the client, including with regard to working hours and location; part-time work; intermittent work; fixed-term work; temporary agency work; apprenticeships; occasional work.”

<sup>3</sup> *i.e.* “For each service provider, with respect to all users, compensation totaling no more than 5,000 euros; for each user, with respect to all service providers, compensation totaling no more than 10,000 euros; for the total services rendered by each service provider to the same user, remuneration not exceeding 2,500 euros; for each service provider, for the activities referred to in the Decree of the Minister of the Interior of August 8, 2007, published in the Official Gazette No. 195 of August 23, 2007, performed for each user referred to in Law No. 91 of March 23, 1981, to total compensation not exceeding 5,000 euros.”

<sup>4</sup> *i.e.*, Contract for Work (pursuant to Articles 2222 et seq. of the Civil Code) and Contract for Intellectual Work (pursuant to Articles 2229 et seq. of the Civil Code), excluding small business owners (pursuant to Article 2083 of the Civil Code).

*with reference to*  
**Baralan International S.p.A.**

*with reference to*  
**Labor Plast S.r.l.**  
**Gloss Tech S.r.l.**

- a) Unlawful conduct as defined by Legislative Decree No. 231 of June 8, 2001, or violations of the Organizational Model set forth therein
- b) **offenses** falling within the scope of application of the European Union or national acts listed in the annex to Legislative Decree 24/2023 or of the national acts implementing the European Union acts listed in the annex to Directive (EU) 2019/1937, even if not listed in the annex to Legislative Decree 24/2023, **relating to the following sectors: public procurement; services, products, and financial markets; and the 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 network and information systems**
- c) Acts or omissions **affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union<sup>5</sup>** as specified in the relevant secondary legislation of the European Union
- d) Acts or omissions concerning the internal market, **as referred to in Article 26(2) of the Treaty on the Functioning of the European Union<sup>6</sup>**, including violations of European Union competition and state aid rules, as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms intended to obtain a tax advantage that undermines the object or purpose of the applicable corporate tax legislation
- e) Acts or conduct **that undermine the object or purpose of the provisions** set forth in Union acts in the sectors indicated in the preceding points

- a) Unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the Organizational Model set forth therein

<sup>5</sup> "1. The Union and the Member States shall combat fraud and other illegal activities affecting the financial interests of the Union through measures adopted in accordance with this Article, which shall be dissuasive and such as to provide effective protection in the Member States and in the institutions, bodies, offices, and agencies of the Union.

2. Member States shall adopt, to combat fraud affecting the financial interests of the Union, the same measures as those they adopt to combat fraud affecting their own financial interests.

3. Without prejudice to other provisions of the Treaties, the Member States shall coordinate their action to protect the financial interests of the Union against fraud. To that end, they shall, together with the Commission, organize close and regular cooperation between the competent authorities.

4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure and after consulting the Court of Auditors, shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union, with a view to achieving effective and equivalent protection in all Member States and in the institutions, bodies, offices, and agencies of the Union.

5. The Commission, in cooperation with the Member States, shall submit an annual report to the European Parliament and the Council on the measures taken to implement this Article."

<sup>6</sup> "1. The Union shall adopt measures for the establishment or functioning of the internal market, in accordance with the relevant provisions of the Treaties.

2. The internal market comprises an area without internal borders in which the free movement of goods, persons, services, and capital is ensured in accordance with the provisions of the Treaties.

3. The Council, on a proposal from the Commission, shall define the guidelines and conditions necessary to ensure balanced progress in all the sectors concerned."

**Internal reports** that do not fall within the scope and purpose of this procedure will not be considered under any circumstances<sup>7</sup>.

## 4.2 INTERNAL REPORTS

### 4.2.1 CONTENT OF THE REPORT

The **Reporting Party** is required to provide all relevant information necessary to enable the necessary and appropriate verification of the validity of the facts subject to **the internal report**. To this end, the **internal report** should contain concrete, documented, and/or verifiable circumstances and information sufficient to reasonably establish that the acts, facts, or omissions reported constitute **a violation**. Preferably, it should include the following:

- the personal details of the person making the **internal report**, including their position or role within the **Baralan Group company**;
- a clear and complete description of the facts subject to **the internal report**;
- if known, the time and place where the events occurred;
- if known, the personal details or other information (such as the title and department in which the individual works) that allow for the identification of the person who committed the acts subject to **the internal report**;
- the identification of any other individuals who can provide information regarding the facts subject to **the internal report**;
- an indication of any documents that may confirm the validity of such facts;
- any other information that may provide useful evidence regarding the existence of the reported facts.

In the case of anonymous **internal reports**, the **Report Manager** reserves the right to consider them based on the severity of the reported facts and in relation to the level of detail and accuracy of **the internal report's** content.

### 4.2.2 INTERNAL REPORTING CHANNELS

**Internal Reports** may be submitted in the following ways:

<b>IT Platform</b>	My Governance, accessible via the following links:	
	Baralan International S.p.A.	<a href="https://areariservata.mygovernance.it/#!/WB/Baralan-International">https://areariservata.mygovernance.it/#!/WB/Baralan-International</a>
	Labor Plast S.r.l.	<a href="https://areariservata.mygovernance.it/#!/WB/Labor-Plast">https://areariservata.mygovernance.it/#!/WB/Labor-Plast</a>
	Gloss Tech S.r.l	<a href="https://areariservata.mygovernance.it/#!/WB/Gloss-Tech">https://areariservata.mygovernance.it/#!/WB/Gloss-Tech</a>
<b>Voice messaging</b>	A system integrated into the IT platform, which also includes additional measures to protect confidentiality, such as voice morphing.	
<b>In-person meeting</b>	By requesting a face-to-face meeting with the <b>Reporting Manager</b> via: <ol style="list-style-type: none"> <li>1. the platform mentioned above;</li> </ol>	

<sup>7</sup> This refers, in particular, to **internal reports** concerning (§ par. 2.1.1 ANAC Guidelines):

- o complaints, claims, or requests related to a personal interest of the reporting person or the person who filed a complaint with the judicial authority, which pertain exclusively to their individual employment or public service relationships, or which concern their employment or public service relationships with superiors;
- o reports of violations where such violations are already mandatorily regulated by the European Union or national acts listed in Part II of the annex to the decree, or by national acts implementing the European Union acts listed in Part II of the annex to Directive (EU) 2019/1937, even if not listed in Part II of the annex to the decree;
- o reports of violations concerning national security, as well as contracts relating to defense or national security aspects, unless such aspects fall within the relevant secondary legislation of the European Union.

	<p>2. via email to the following addresses:</p> <ul style="list-style-type: none"> <li>○ <a href="mailto:nadia.germanatascona@gmail.com">nadia.germanatascona@gmail.com</a>, <a href="mailto:katja.besseghini@leexe.it">katja.besseghini@leexe.it</a> and <a href="mailto:m.tani@studiovti.it">m.tani@studiovti.it</a> , for internal reports concerning <b>Baralan International S.p.A.</b>;</li> <li>○ <a href="mailto:nadia.germanatascona@gmail.com">nadia.germanatascona@gmail.com</a>, for internal reports concerning <b>Labor Plast S.r.l. and Gloss Tech S.r.l.</b>;</li> </ul> <p>3. any other means suitable for ensuring receipt.</p> <p>The request must have as its subject line “<i>Request for a face-to-face meeting with the Reporting Manager</i>” without indicating the reasons or other details pertaining to the subject of <b>the report</b>. The meeting must be arranged within a reasonable timeframe.</p>
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The **Reporting Manager** is the person designated to receive **internal reports**.

In particular, subject to the provisions of § 4.2.4 below, the **Reporting Manager** is the only person authorized to access the **internal Reporting Channels** and to review the content of **internal reports**, subject to written authorization from the **Baralan Group Company** pursuant to Article 29 of the GDPR, and must adopt appropriate measures to prevent the loss, destruction, and unauthorized access to **internal reports**.

If the **Reporting Manager** is a collegial body, each member must be provided with personal authentication credentials to access the IT platform dedicated to submitting **internal reports**.

An exception applies where, in order to ensure the impartiality of the preliminary assessment and the entire management process, the internal report concerns the Report Manager personally; in such a case, the Reporting Party may submit the internal report orally directly to the Chief Executive Officer for appropriate evaluation<sup>8</sup> .

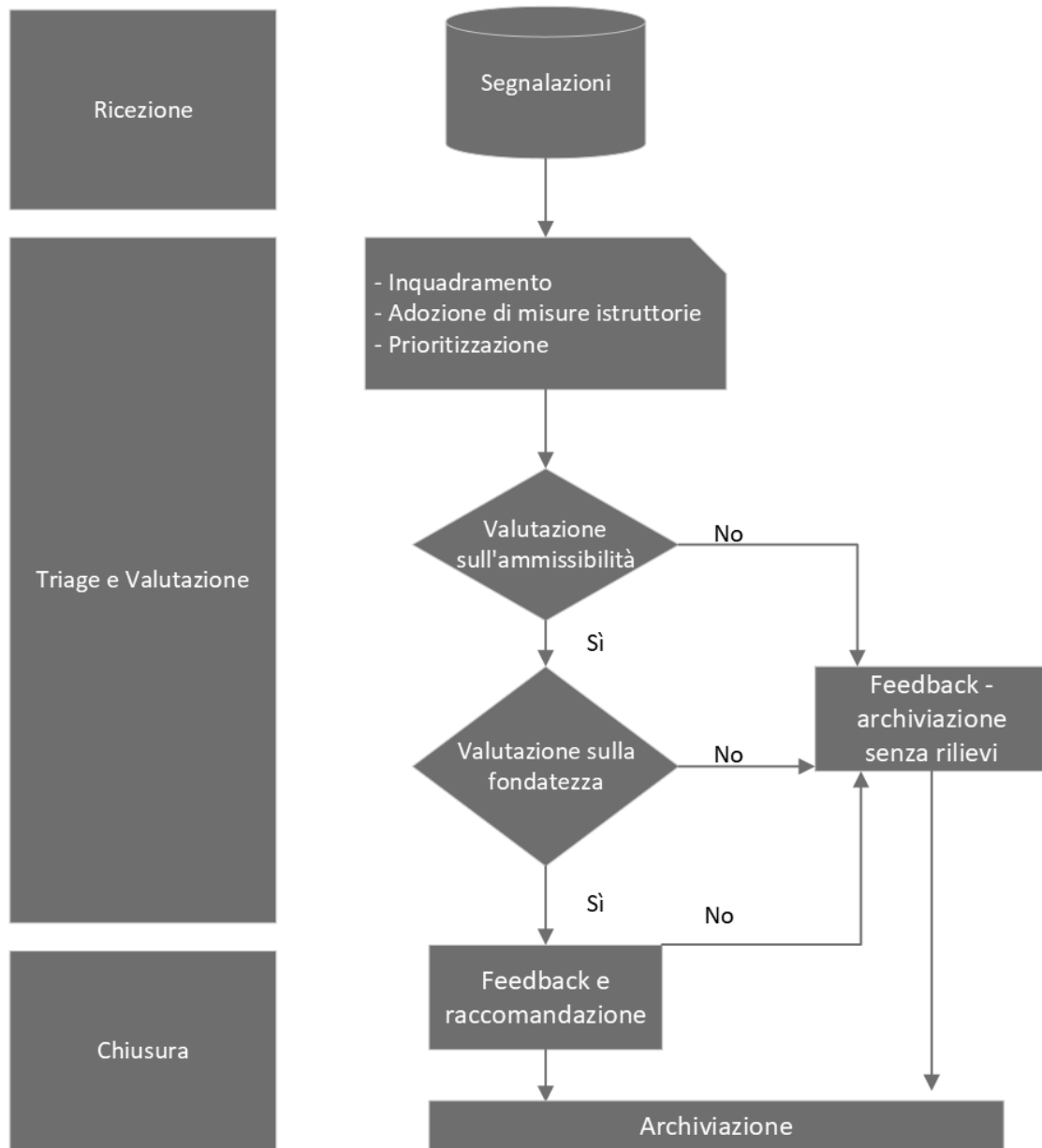
An **internal report** submitted to a person other than **the Report Manager** is forwarded to **the Report Manager** within seven days of receipt.

Upon receipt of the **internal report**, the **Report Manager**:

4. in the case of a Report received through a face-to-face meeting, promptly records it in **the relevant Report Register** by assigning a sequential identification number that allows for its unique identification;
5. within seven days of the date of receipt, issues a notice of receipt of **the internal report to the Reporter**.

<sup>8</sup> In this case, the request must be titled “Request for a Direct Meeting with the Chief Executive Officer” without specifying the reasons or other details pertaining to the subject matter of the Report. The meeting must be arranged within a reasonable timeframe.

#### 4.2.3 STAGES OF INTERNAL REPORT MANAGEMENT



The management of **internal reports** is carried out in accordance with the stages described below:

- a) Receipt and **Triage** (§4.2.4);
- b) Assessment (§4.2.5 and 4.2.6);
- c) Closure (§4.2.7).

At each stage of **internal report** management, the **Report Manager**:

6. where necessary, informs the **Whistleblower** of *the status of the internal report* and of any subsequent *steps* related to and/or resulting from it;
7. ensures the confidentiality of **the whistleblower's** identity and of the information contained in **internal reports** (*Protection*), to the extent that anonymity and confidentiality are enforceable under the law and with respect to the persons authorized to receive or follow up on **internal reports**;

8. operates in compliance with the duties of independence and professionalism (*Impartiality*);
9. ensures the accurate and efficient handling of all **internal reports**.

#### 4.2.4 RECEIPT AND TRIAGE ( )

All **internal reports** are subject to preliminary analysis by the **Report Manager**, who, based on the subject matter of **the internal report**, proceeds as described below.

10. In the case of **internal reports** concerning unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of **the Organizational Model** set forth therein, the **Report Manager** also serves as **the Supervisory Body of the Baralan Group company** to which the **internal report** refers and, therefore, :
  - o directly verifies the completeness and validity of the report, assigning a higher priority to **internal reports** concerning the alleged commission of crimes, as these pose a greater risk to the **Baralan Group companies**;
  - o proceeds with the **assessment** of the admissibility of **the internal report** (§4.2.5).
11. In the case of **internal reports** concerning a **violation** other than those indicated above, for the purposes of this procedure, the **Reporting Manager** verifies the completeness and validity of the report, assigning a higher priority to **internal reports** concerning **information on violations** involving a serious harm to the public interest or a violation of constitutional principles or European Union law, proceeding with the **assessment** of the admissibility of **the internal report** (§4.2.5).

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#### 4.2.5 ASSESSMENT OF THE ADMISSIBILITY OF THE INTERNAL REPORT

The **Report Manager** conducts an initial review of **the internal report** to immediately assess whether the **internal report** is:

12. manifestly inadmissible;
13. not concerning **Violations**.

In such cases, the **Report Manager** shall notify the **Reporter** of the circumstances within three months of the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months of the expiration of the seven-day period following the submission of **the internal report**, and shall close the **internal report**.

#### 4.2.6 ASSESSMENT OF THE MERITS OF THE INTERNAL REPORT

If, upon initial review, the **internal report** does not appear to be clearly unfounded, the **Report Manager** will proceed with the preliminary investigation and verification. In order to conduct all necessary verifications regarding **the internal report** received, the **Report Manager** may:

- i. obtain further information and/or documentation from **the Reporting Party** to support the reported facts (including through a written procedure involving the collection of written comments and documents);
- ii. proceed to hear the **Person involved** or, at their request, hear them through a written procedure by collecting written observations and documents;
- iii. consider recommending to the management body the adoption of appropriate **preliminary measures** to mitigate any risks (e.g., suspension of **the Person involved**, measures to prevent evidence tampering);
- iv. seek the support of the heads of specific **Company Departments** or—if deemed appropriate—also of external consultants whose involvement is necessary for the verification and investigation process, subject to compliance with applicable regulations regarding the processing of personal data.

In any case:

14. if the **Whistleblower** comes into possession of additional information or documents supporting the facts subject to **the internal report**, they may communicate them through the **internal reporting channels** indicated in § 4.2.2 above;
15. the **Report Manager** shall respond to **the internal report** within three months of the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months of the expiration of the seven-day period following the submission of **the internal report**.

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#### 4.2.7 CLOSURE OF THE INTERNAL REPORT

The preliminary investigation and verification must be concluded within a reasonable timeframe, depending on the scope and complexity of the investigation and verification activities to be carried out .

If, at the conclusion of the analysis phase, it emerges that:

- the absence of sufficiently detailed facts or the groundlessness of **the Internal Report**, the **Report Manager** shall close the **Internal Report**, informing the **Reporter** (closure without findings);
- the **Internal Report** is definitively substantiated, the **Report Manager**, depending on the nature of **the Internal Report**, in compliance with applicable regulations regarding the processing of personal data and after verifying the **Reporter's** consent, shall inform the following parties of the investigation's findings:
  - I. the disciplinary authority, for the possible adoption of any appropriate measures;
  - II. the Whistleblower, to whom a response is provided within three months of the date of transmission of the acknowledgment of receipt of the Report, or in the absence of such acknowledgment, within three months of the expiration of the seven-day period following the submission of the Report.

If the **Violation** is of a particularly serious nature or concerns one or more members of the Board of Directors, the **Reporting Manager** informs the other members of the Board of Directors and/or the Board of Statutory Auditors, where appointed, and, where appropriate, informs the shareholders of **the Baralan Group companies**.

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#### 4.2.8 MONITORING AND CORRECTIVE ACTIONS

It is the responsibility of the immediate supervisor of **the Person involved** (if any; otherwise, the executive body) to oversee the implementation of the recommended corrective actions.

The **Whistleblower Manager** monitors the implementation of the recommended corrective actions and informs the executive body of related developments.

The **Whistleblower Manager**, in compliance with the provisions governing the processing of personal data, reports annually to the executive body on the management of **internal reports** and on the overall functioning of this procedure, so as to enable the executive body to assess the effectiveness of the **internal reporting** management system.

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#### 4.2.9 PROCESSING AND MANAGEMENT OF PERSONAL DATA

Personal data—including special categories of data and judicial data—disclosed in the context of **internal reports** will be processed in compliance with the provisions of the **GDPR**, as further described in **the Reporter's Privacy Notice (Annex "A")** and **in the Information Notice for the Person Involved (Annex "B")**, which are accessible via links and available on the website in the dedicated section at <https://www.baralan.com>.

**Internal Reports** may not be used beyond what is necessary to adequately address them.

The identity of the **Reporting** Person and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the **Reporting** Person:

- a) to persons other than the **Report Manager** and other persons specifically authorized by the Data Controller (such consent must be requested before communicating the information to any person other than those authorized to manage reports);
- b) in the context of **disciplinary proceedings** where the allegation is based, in whole or in part, on the Report and knowledge of the Reporter's identity is essential for the defense of the accused.

In particular, the **Report Manager** must provide the **Reporter** with the **Privacy Notice** or verify that it has been provided, on behalf of the data controller, and obtain consent in the following cases of **internal reporting**:

- in the case of an **internal Report** made orally during a meeting;
- in the case of **internal reports** via a recorded voice messaging system.

In these cases, the **Report Manager** must obtain the following consents:

- a) to the disclosure of **the Whistleblower's** identity and any other information from which such identity may be directly or indirectly inferred, to persons other than those authorized to receive or follow up on **internal reports**;
- b) to the disclosure of **the Whistleblower's** identity in the context of disciplinary proceedings where the allegation is based, in whole or in part, on **the internal report** and knowledge of the **Whistleblower's** identity is essential for the defense of the accused;
- c) the documentation of **the internal report**.

If the **Report Manager** has received consent to document the Report as referred to in subparagraph (c) above, they must document the **internal report** in the following manner.

- If a recorded voice messaging system was used for the **Internal Report**, the **Internal Report** is documented by recording it on a device suitable for storage and playback or by means of a full transcript. In the case of a transcript, the **Whistleblower** may verify, correct, or confirm the content of the transcript by signing it.
- If the **Internal Report** was made orally during a meeting with the **Report Manager**, the **Internal Report** shall be documented by recording it on a device suitable for storage and playback or by means of a meeting minutes. The **Reporter** may verify, correct, and confirm the meeting minutes by signing them.

The protection of the identity of **the Whistleblower** and the **Persons Involved** is guaranteed until the conclusion of the proceedings initiated as a result of **the internal report**.

Personal data that is clearly not useful for processing a specific **internal report**, where possible, is not collected or, if collected accidentally, is deleted immediately.

The **Person Involved** may not exercise the rights set forth in Articles 15–22 of the GDPR if the exercise of such rights could result in actual and concrete harm to the confidentiality of **the Reporter's** identity.

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#### 4.2.10 ARCHIVING AND RETENTION OF DOCUMENTATION

The purpose of retaining and archiving documentation is to ensure the proper traceability of the entire process and to facilitate any subsequent audits.

The **Whistleblowing Officer** is required to retain all documentation supporting the **internal report** for the time necessary to complete the assessment process in a digital archive, using methods designed to prevent loss, destruction, and unauthorized access.

**Internal Reports** and related documentation are retained for the time necessary to process the **Internal Report** and, in any case, for no longer than five years from the date of notification of the final outcome of the **Internal Reporting** procedure, in compliance with the confidentiality

obligations set forth in Article 12 of Legislative Decree 24/2023 and the principle of data retention limitation under privacy regulations.

### 4.3 EXTERNAL REPORTS

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Provided that the provisions of this paragraph do not apply in the case of Reports concerning violations other than those indicated in letters b) – e) of § 4.1, in the event that the **Reporting Person**:

- reports that the **internal reporting channel** implemented by the **Baralan Group companies** is not active or, even if activated, does not comply with the provisions of Article 4 of Legislative Decree 24/2023;
- has already filed an **internal report** and this has not been followed up within the prescribed time frame; or
- has reasonable grounds to believe that, if an **internal report** were submitted, it would not be effectively followed up or that the **internal report** itself could entail the risk of **retaliation**;
- has reasonable grounds to believe that the **Violation** may pose an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the **Reporting Manager** is in a conflict of interest (for example, if the **Report** concerns a Violation committed by the **Reporting Manager**);
- is the **Reporting Manager**,

the **Whistleblower** may file an **external report** with the National Anti-Corruption Authority for Italy (ANAC), in writing, through the IT platforms or other means implemented by ANAC, or orally, via the telephone line and/or the recorded voice messaging system implemented by the national body/authority. ANAC must ensure the utmost confidentiality of the identity of the **Whistleblower**, the **Person involved**, and any other person mentioned in the **Report**, as well as the content of the **Report** and the related documentation.

In any case, individuals who have suffered Retaliation have the right to report it to the National Anti-Corruption Authority (ANAC), which, pursuant to Art. 19 of Legislative Decree 24/2023, is required to inform the National Labor Inspectorate regarding measures within its jurisdiction.

### 4.4 PUBLIC DISCLOSURES

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Provided that the provisions of this paragraph do not apply in the case of Reports concerning violations other than those indicated in letters b) – e) of § 4.1, a **Public Disclosure** may be made by the **Whistleblower** who:

- has previously filed an **internal Report** and an **external Report**, or has directly filed an **external Report** under the conditions and in the manner provided for in Articles 4 and 7 of Legislative Decree 24/2023, to which no response was received within the time limits set forth in Articles 5 and 8 of Legislative Decree 24/2023 (*i.e.*, within three months of the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months of the expiration of the seven-day deadline for the “ ” following the submission of the **Report**, or within six months in the case of an **external Report** if there are justified and substantiated reasons); or
- has reasonable grounds to believe that the **Violation** may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds 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, such as those in which evidence may be concealed or destroyed, or in which there is a well-

founded fear that the recipient of the **external report** may be colluding with the perpetrator of **the violation** or involved in **the violation** itself.

## 5 PROTECTION MEASURES

### 5.1 CONDITIONS FOR THE PROTECTION OF THE WHISTLEBLOWER (PROTECTION)

Protective measures apply in the following circumstances:

- a) if, at the time of the **Report** or complaint to the judicial or accounting authorities or of **the Public Disclosure**, the **Whistleblower** (or complainant) had reasonable grounds to believe that the **Information regarding the** reported, publicly disclosed, or complained-about **Violations** was true and fell within the objective scope (§ 4.1);
- b) if the **Report** or **Public Disclosure** was made in accordance with the procedures set forth in this policy;
- c) in cases of anonymous **Reporting**, complaint to judicial or accounting authorities, or **Public Disclosure**, if the **Whistleblower** was subsequently identified and/or suffered **Retaliation**.

Measure	Regulatory reference and description
<b>Prohibition of Retaliatory Acts</b>	The prohibition is provided for in Article 17 of Legislative Decree 24/2023, which is hereby incorporated in its entirety. <sup>9</sup>  Acts taken in violation of this prohibition are null and void.
<b>Protection Against Retaliation</b>	That said, anyone who believes they have suffered <b>Retaliation</b> for having made a <b>Report</b> , filed a complaint with judicial or accounting authorities, or <b>made a Public Disclosure</b> must notify the <b>Report Manager</b> , who, after assessing the merits of the case, will report the alleged discrimination to the management body.  The management body shall promptly assess the appropriateness/necessity of taking actions or measures to restore the situation and/or to remedy the negative effects of <b>the retaliation</b> , as well as the existence of grounds to initiate disciplinary proceedings against the perpetrator of <b>the retaliation</b> .  The management body, if necessary with the assistance of other company departments and external consultants, assesses whether there are grounds to initiate disciplinary proceedings against the person who committed the <b>retaliation</b> , and promptly informs the <b>Reporting Manager</b> . If the (alleged or confirmed) <b>retaliation</b> is attributed to one or more members of the executive body, the <b>Reporting Manager</b> informs the entire executive body and/or the Board of Statutory Auditors.

<sup>9</sup> Article 17, paragraph 1, “The entities or persons referred to in Article 3 shall not be subject to any retaliation,” refers to:

- a) **Whistleblowers**;
- b) **Facilitators**;
- c) persons in the same **Work Environment** as the **Whistleblower** who are related to them by a stable emotional bond or kinship up to the fourth degree;
- d) **the Whistleblower’s** coworkers who work in the same **workplace** and have a regular and ongoing relationship with said person;
- e) entities owned by **the Whistleblower** or for which the same persons work, as well as entities operating in **the same Work Environment** as the aforementioned persons.

Measure	Regulatory reference and description
	In any case, individuals who have suffered <b>Retaliation</b> have the right to report it to ANAC.
<b>Confidentiality Obligations</b>	The confidentiality obligation is provided for in Article 12 of Legislative Decree 24/2023, which is hereby incorporated in its entirety.

## 5.2 PROTECTION OF THE PERSON INVOLVED

The **persons involved** are protected with regard to both the confidentiality of **reports**, complaints to judicial or accounting authorities, or **public disclosures** concerning them and any investigations conducted, as well as their protection from any retaliatory and/or defamatory **reports**, complaints to judicial or accounting authorities, or **public disclosures** (*Protection*).

To this end, as indicated in § 7 below, **Reports**, complaints to judicial or accounting authorities, or **Public Disclosures** that are defamatory or slanderous and could give rise to civil and/or criminal liability for **the Reporter** are strictly prohibited.

## 6 AL TRAINING AND INFORMATION

In accordance with the provisions of Article 4, paragraph 2, and Article 5, paragraph 1, letter e) of Legislative Decree 24/2023, the **Baralan Group Companies** promote and ensure the dissemination and awareness of this Procedure through publication on **the Baralan Group Companies'** institutional website and by posting it on the bulletin board and, where available, on the company intranet; personnel without a PC or internet access will also be provided with a hard copy.

Furthermore, in accordance with the provisions of the **Organizational Model**:

- this Procedure is communicated to all company personnel as an integral part of **the Organizational Model**;
- in order to foster appropriate awareness of the purposes and protections recognized by Legislative Decree 24/2023, as well as a culture of integrity and responsibility within the Company, the Company organizes training sessions for staff aimed at disseminating knowledge of the regulations referred to in this Procedure, and in particular on the topics presented to all internal staff (including the rules on the processing of personal data).

Furthermore, in the event of regulatory updates regarding the relevant and applicable provisions governing the handling of **reports**, the **companies of the Baralan Group** provide specific training to **the Report Manager** and any other individuals involved, to ensure that reports received are handled appropriately and in accordance with applicable regulations. This training will cover, among other topics, those related to:

- regulatory aspects;
- procedures and requirements;
- general principles and standards of conduct.

## 7 DISCIPLINARY SYSTEM

Disciplinary proceedings shall be initiated against the responsible party in the event of a violation of this procedure and, pursuant to Article 21 of Legislative Decree 24/2023, when a **Baralan Group company** determines that:

- a **Violation** has been committed;
- **Retaliation** has been committed;
- the **Report** has been obstructed or an attempt has been made to obstruct it;
- the confidentiality obligation referred to in Article 12 of Legislative Decree 24/2023 has been violated;
- the **Whistleblower** has submitted a **Report, Public Disclosure**, or complaint to the judicial authorities with intent or gross negligence;
- the verification and analysis of **internal reports** received were not carried out.

In the event of a **violation** involving unlawful conduct as defined by Legislative Decree No. 231 of June 8, 2001, or violations of **the Organizational Model**, the disciplinary proceedings initiated shall follow the provisions set forth in **the Organizational Model of the Baralan Group company** to which the **Report** pertains.

The criminal and civil liability of **the Whistleblower** or complainant who makes unfounded **Reports, Public Disclosures**, or complaints to judicial authorities with intent or gross negligence remains unaffected.

In particular, when the criminal liability of **the Whistleblower** or complainant for the offenses of defamation or slander, or their civil liability for the same reasons, is established—even by a first-instance judgment—in cases of willful misconduct or gross negligence, protective measures are not guaranteed, and the **Whistleblower** or complainant is subject to disciplinary action to protect the **Baralan Group Company** and the **person involved**, as well as claims for compensation.

The **Whistleblower** or complainant who discloses or disseminates **Information on Violations** covered by the duty of confidentiality relating to copyright protection or the protection of personal data, or who discloses or disseminates **Information on Violations** that damage the reputation of **the Person involved**, shall not be punished—and shall not be held liable either civilly or administratively—when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of such information was necessary to uncover the **violation**; all of this limited to the conduct, acts, or omissions strictly necessary to reveal the **violation**.

In the context of disciplinary proceedings, the identity of **the Whistleblower** may not be disclosed if the disciplinary charge is based on separate findings made after the **Report**, even if resulting from it. If the charge is based, in whole or in part, on **the Report** and knowledge of **the Whistleblower's** identity is indispensable for the accused's defense, the **Report** may be used for the purposes of the disciplinary proceedings only with the **Whistleblower's** express consent to the disclosure of their identity. The **Report Manager** shall be required to:

1. verify the existence of consent / obtain the **Reporter's** written consent;
2. notify the **Whistleblower** in writing of the reasons for the disclosure of confidential information.

The **Baralan Group Company**, through the bodies and functions specifically designated for this purpose, shall impose, with consistency, impartiality, and uniformity, sanctions proportionate to the respective violations of this procedure.

### 7.1.1 EMPLOYEES AND DIRECTORS

Failure to comply with and/or violation of the rules of conduct set forth in this procedure by employees or directors of **Baralan Group companies** constitutes breach of the obligations arising from the employment relationship and gives rise to the application of disciplinary sanctions.

Sanctions will be applied in accordance with the provisions of the law and collective bargaining agreements and will be proportionate to the severity and nature of the offense.

The investigation of such violations, the management of disciplinary proceedings, and the imposition of sanctions remain the responsibility of the company departments designated and authorized for this purpose.

Violations of this procedure by members of the corporate bodies **of the Baralan Group companies** must be reported to **the Whistleblower Officer** / the executive body, which will take the appropriate measures in accordance with the law.

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#### **7.1.2 THIRD PARTIES**

Any conduct by **Third Parties** in violation of the provisions of this procedure may also result in the termination of the contractual relationship, without prejudice to any claim for compensation by the **Baralan Group Company** should such conduct cause it harm.