

## WHISTLEBLOWING POLICY

### CORPORATE PROCEDURE FOR REPORTING OFFENCES AND IRREGULARITIES

#### NORMATIVE SOURCE AND NATURE OF THE INSTITUTION

On 20 December 2017, Law No. 179/2017 came into force. This law provides provisions for the protection of whistleblowers who report crimes or irregularities they become aware of in the context of public or private employment. Legislative Decree 24/2023 implemented EU Directive 2019/1937, concerning the protection of persons who report violations of European and National Law (also known as Whistleblowing).

#### WHISTLEBLOWING POLICY

The aim of the policy is to describe and regulate the process of reporting offences or irregularities, providing the reporter with operational indications on the subject, content, recipients and methods of report transmission, as well as the forms of protection that Daken provides in accordance with the regulatory provisions.

#### WHISTLEBLOWER

The term whistleblower denotes a person inside or outside the company (employee or collaborator) who reports violations or irregularities committed to the detriment of the company's interest to bodies authorised to intervene.

#### ADDRESSEES

the addressees of this policy are:

- **employees:** i.e. those who have a subordinate employment relationship with the company of any degree or nature (fixed-term/indefinite-term workers, trainees, apprentices);
- **collaborators:** i.e. those who have a professional relationship with the company of a non-subordinate nature (freelance professionals, consultants, those with a co-ordinated and continuous co-operation contract, agents, or third parties such as suppliers, etc.);
- **other persons:** shareholders, managers, directors, supervisory body, volunteers;
- **facilitators:** i.e. those who assist the reporter in the reporting process, including colleagues and relatives.

A report may also be made before the employment relationship has started, if information on violations has been acquired (for example) during the selection process, during the probationary period, or even after termination of the relationship, provided that the information referring to the violations has been acquired during the course of the relationship.

#### SUBJECT OF REPORTS

Reports must relate to certain or suspected illegal conduct, acts or omissions which may damage the integrity or reputation of the company or which may cause damage to the health and safety of employees, persons carrying out activities at Daken and/or the environment and the territory (administrative, accounting, civil and criminal offences) of which one becomes aware through/due to work duties or through the collaboration

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relationship. Reports must relate to directly observed facts. Reports may also concern violations not yet committed that the reporter reasonably believes could be committed on the basis of concrete elements. Moreover, this procedure may not be used for purely personal purposes relating to the whistleblower, such as objections, claims, requests pertaining exclusively to his/her individual working relations with superiors or peers.

## THE CONTENT OF REPORTS

Reports must be circumstantiated and based on precise and concordant elements. They must concern facts that can be ascertained and are directly known to the person making the report, and must contain all the necessary information. The whistleblower is obliged to indicate all the elements useful to ascertain the validity of the facts being reported in order to allow adequate verification. Reports must therefore contain:

- the identity of the person making the report, with an indication of his/her job title or position. In the case of anonymous reports, these are taken into account only if they are adequately substantiated and capable of bringing to light specific facts and situations, or if they do not appear to be irrelevant, groundless or unsubstantiated;
- a clear and complete description of the facts that are the subject of the report and of the manner in which they became known;
- the date and place where the incident being reported occurred;
- the name and role that make it possible to identify the person who has engaged in the conduct being reported;
- the identity of any individuals who can likewise describe the incident(s) being reported;
- the indication of any documents that can confirm the validity of the incident(s) being reported;
- any other information that can provide useful evidence as to the existence of the incident(s) being reported.

## RECIPIENT AND METHODS OF WHISTLEBLOWING

Daken SpA, in accordance with Art. 4 of Legislative Decree 24/2023, has established special channels dedicated to whistleblowing, suitable for protecting the identity of the whistleblower. The person in charge of receiving and examining reports is Miria Lorusso, who assumes the role of Whistleblowing Manager. A report can be submitted in the following ways:

- via the HR Factorial software (by accessing the complaints section <https://daken.factorial.it/complaints>), which allows a report to be made (including anonymously);
- by sending it to the e-mail address [m.lorusso@daken.it](mailto:m.lorusso@daken.it), with the subject "Whistleblowing";
- by post, in which case, in order to benefit from the guarantee of confidentiality, the report must be placed in a sealed envelope marked "Confidential/Whistleblowing manager" on the outside;
- using the "Whistleblowing" mailbox located behind reception, also using the format attached to this policy; - verbally, by means of a statement made and recorded in the minutes during a face-to-face meeting.

The report submitted must be promptly and confidentially analysed and processed, and the preservation of the relevant record is the exclusive responsibility of Miria Lorusso.

## MANAGEMENT OF THE INTERNAL WHISTLEBLOWING CHANNEL

Where a report is made without anonymity, the Whistleblowing Manager shall:

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- issue the whistleblower with an acknowledgement of receipt of the report within seven days from the date of receipt;
- maintain contact with the whistleblower and request, if necessary, additional information;
- diligently follow up the report received, providing feedback within three months from the date of the acknowledgement of receipt.

## ACTIVITIES TO VERIFY THE VALIDITY OF THE REPORT

The Whistleblowing Manager is responsible for managing and verifying the validity of the circumstances detailed in the report, in accordance with the principles of impartiality and confidentiality, undertaking all activities deemed appropriate (including the personal hearing of the whistleblower and any other persons who may report on the facts being reported). The Whistleblowing Manager will directly undertake all the activities necessary to ascertain the facts being reported, and may also make use of the support and cooperation of corporate structures and functions (as well as that of external consultants) when the nature and complexity of the necessary checks require their involvement. To this end, the Whistleblowing Manager may rely on the support and cooperation of the relevant corporate structures and, if necessary, of control bodies outside the Company.

## FORMS OF WHISTLEBLOWER PROTECTION

### A) Obligations of confidentiality on the identity of the whistleblower and avoidance of the right of access to the report.

It is the obligation of the Whistleblowing Manager to guarantee the confidentiality of the whistleblower from the moment the report is received, even in the event that the report proves to be erroneous or unfounded. All reports, regardless of the channel used, are filed by the Whistleblowing Manager to protect the confidentiality of the whistleblower. With the exception of cases in which liability for slander and defamation can be established in accordance with the provisions of the Criminal Code or Article 2043 of the Civil Code, and cases in which anonymity cannot be enforced by law, (e.g. criminal, tax or administrative investigations, inspections by control bodies) the identity of the whistleblower is protected in all contexts subsequent to the report. Subject to the exceptions mentioned above, the identity of the whistleblower therefore cannot be disclosed without his/her express consent and all individuals involved in the whistleblowing are obliged to protect the confidentiality of this information. Violation of the confidentiality obligation is a source of disciplinary liability, without prejudice to further forms of liability provided for by the law.

With regard to the scope of disciplinary proceedings in particular, the identity of the whistleblower may be disclosed to the disciplinary authority and to the accused only in cases where:

- there is the **express** consent of the whistleblower;
- the disciplinary charge is founded, in whole or in part, on the whistleblower's report, and knowledge of the identity of the whistleblower is absolutely essential to the accused's defence, provided that the latter's identity is inferred and proven during the hearing or by submitting a defence brief.

The whistleblower's report is also exempt from the right of access provided for by Articles 22 et seq. of Law 241/1990 et seq. The document cannot, therefore, be viewed or extracted by applicants, since it falls within the scope of the exclusion hypotheses provided for by Article 24, paragraph 1, letter a) of Law No. 241/90 as amended.

## B) Prohibition of discrimination against whistleblowers

No form of retaliation or discriminatory measure, whether direct or indirect, that affects the working conditions of an employee who makes a report under this procedure, for reasons directly or indirectly linked to whistleblowing, will be allowed or tolerated. Discriminatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that results in intolerable working conditions. The protection is limited to cases in which both the person making the report and the whistleblower are employees of Daken SpA. An employee who believes that he/she has suffered discrimination because he/she has made a report of wrongdoing:

- must give a detailed description of the discrimination which has occurred to the Whistleblowing Manager who, after assessing the validity of the claims, will report the hypothesis of discrimination:
  - a) to the Head of the area to which the employee responsible for the alleged discrimination belongs. The Head of the facility shall promptly assess the need to adopt acts or measures to restore the situation and/or to remedy the negative effects of the discrimination administratively, as well as the existence of details for initiating disciplinary proceedings against the employee who has allegedly committed the act(s) of discrimination;
  - b) to the management, which shall assess the existence of details for bringing legal action to compensate for injury to the image of the Company.

## RESPONSIBILITY OF THE WHISTLEBLOWER

This procedure is without prejudice to the criminal and disciplinary liability of the whistleblower in the event of libelous or defamatory reporting under the Criminal Code and Article 2043 of the Civil Code. Any forms of abuse of this policy, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the whistleblower or other parties, and any other hypothesis of improper use or intentional instrumentalisation of the institution that is the subject of this procedure, are also a source of liability in disciplinary fora and other relevant fora.

## PROCESSING OF PERSONAL DATA

Pursuant to Article 13 of Legislative Decree 24/2023, any processing of personal data in relation to Whistleblowing must be carried out in accordance with the GDPR.

## REFERENCE TO THE LAW

For anything not expressly regulated within this policy, please refer to Legislative Decree no. 24 of 10 March 2023.

Approved by: Giuseppe Lorusso (by proxy Miria Lorusso)

**DAKEN** S.p.A.  
per l' Amministratore Unico  
**LORUSSO GIUSEPPE**  
Il Procuratore  
*Giuseppe Lorusso*