

**LECHLER GROUP GUIDELINES FOR REPORTS, INCLUDING
ANONYMOUS REPORTS**

(Whistleblowing)

Effective from 01 September 2023

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EFFECTIVE DATE

01 September 2023

REFERENCE PROCESS

Report management

RESPONSIBLE ORGANISATIONAL STRUCTURE

WHISTLEBLOWING COMMITTEE - legal department

MAIN RECIPIENTS

LECHLER S.p.A. AND GROUP COMPANIES SUBJECT TO MANAGEMENT AND COORDINATION

SUPERVISORY BODIES PURSUANT TO LEGISLATIVE DECREE 231/2001 OF LECHLER S.p.A. AND LECHLER GROUP COMPANIES SUBJECT TO MANAGEMENT AND COORDINATION

OBJECTIVES

This document is mainly designed to ensure that the LECHLER Group complies with the whistleblowing provisions of Legislative Decree 24/2023 - applicable from 15 July 2023 to Group companies with more than 250 employees on average every year - and, therefore, to ensure the protection of persons reporting violations of national or European Union law that are detrimental to the public interest or the integrity of the public administration or of LECHLER Group companies, of which they become aware at work. Therefore, this document is intended to protect freedom of expression and information, which includes the right to receive or communicate information, in order to counter and prevent violations of the law within the company.

From an operational point of view, this document is designed to provide clear indications on the sending, receiving, analysing and processing of reports submitted by employees or third parties, including anonymously, as well as to describe the forms of protection offered by our legal system to persons making reports and to anyone else involved in the reports.

MAIN CONTENTS

This normative document illustrates the contents of Legislative Decree 24/2023, especially with regard to the identification of the subject of the Report and the reporting channels, as well as to the subjective scope, the manager of internal Reports, the management of internal Reports and the possible ensuing sanctions.

MAIN NEW PROVISIONS

The main new provisions introduced by Legislative Decree 24/2023 and incorporated in this document concern:

- the persons who may send Reports;
- the subject of Reports;
- the channels through which reports may be sent;
- the role of the internal reporting manager and his relationship with the Supervisory Bodies;
- the timetable applicable to the management of internal reporting;
- protection measures;
- applicable sanctions.

SCOPE OF APPLICATION

This Document applies to LECHLER S.p.A. and the following Group Companies subject to Management and Coordination. Specifically: Ive srl, Lechler Trade srl, Lechler Coatings Iberica s.l., Lechler Coatings France, Lechler Coatings GmbH, Lechler Coatings Ltd, Lechler do Brasil S.A.

1. REFERENCE PRINCIPLES

Protection of confidentiality and privacy

All the persons involved in the receipt and processing of Reports must guarantee the absolute confidentiality of the information received with the Reports and, in particular, of the identity of Reporting Persons, of Reported Persons, of the persons involved and/or mentioned in the Report, of the content of the Report and of the relevant documentation, without prejudice to all legal obligations.

The personal data of the persons involved and/or referred to in the Reports as well as of Reporting Persons are processed in accordance with Legislative Decree No. 24/2023, EU Regulation No. 679 of 27 April 2016 (GDPR), Legislative Decree 196/2003 (Privacy Code) as amended and supplemented and Legislative Decree 101/2018.

Protection measures

Specific protections are granted to reporting persons pursuant to this Guideline, as set out in paragraph 6 below. In particular, no form of retaliation or discriminatory measure, whether direct or indirect, is allowed or tolerated on grounds related to the Report.

2. REGULATORY AND INTERNAL DOCUMENTARY REFERENCES

- Regulation of the European Parliament No. 679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data;
- Law 30 November 2017 No. 179 laying down 'Provisions on the protection of public or private employees reporting crimes or irregularities of which they become aware at work';
- 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;
- Legislative Decree 10 March 2023 No. 24 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 laying down provisions regarding the protection of persons who report breaches of national law (Legislative Decree 24/2023);
- Organisation, management and control model of LECHLER S.p.A. and, where applicable, of individual LECHLER Group companies;
- Code of Ethics of LECHLER S.p.A. and, where applicable, of individual LECHLER Group companies;
- Anti-Corruption Policy of LECHLER S.p.A. and, where applicable, of individual LECHLER Group companies.

3. GLOSSARY

Whistleblowing Committee: it has the responsibility of managing and, where necessary, assigning to the competent bodies the investigation of Reports received via a special IT platform.

In the management of its operations, the Whistleblowing Committee may be supported by specially trained and authorised internal resources.

“LECHLER Reporting - Whistleblowing” IT Platform (hereinafter also ‘IT platform’): a channel dedicated to the sending and management of Reports, also anonymously, which ensures the confidentiality of the identity of Reporting Persons, of Reported Persons and of the persons involved, as well as of the content of the Report and of the relevant documentation.

Retaliation: any conduct, act or omission, even if only attempted or threatened, committed by reason of the Report and which causes or may cause unjustified detriment to the Reporting Person, either directly or indirectly. As specified in paragraph 6.2 below, these are acts, measures or conduct which occur in a work-related context, which cause detriment to the protected persons.

Report: communication of information relating to violations, even suspected violations, of both EU and national law (as well as of the principles enshrined in the Code of Ethics of LECHLER S.p.A. and, where applicable, of individual LECHLER Group companies, and of the Organisation and Management Models pursuant to Legislative Decree 231/01), to be intended as conducts, acts or omissions that are detrimental to the public interest or the integrity of the public administration or of LECHLER Group Companies, of which the Reporting Person becomes aware at work and which concern unlawful conducts referable to specific areas indicated in paragraph 4.2 below.

Reporting Person: a person who may send Reports under this Guideline, as indicated in paragraph 4.1.

Reported Person: a person mentioned in the Report as the person responsible for the violation or otherwise involved therein.

LECHLER Group companies: LECHLER S.p.A. and all companies subject to the management and coordination of LECHLER S.p.A.

4. SUBJECTIVE AND OBJECTIVE SCOPE OF REPORTS

4.1. SUBJECTIVE SCOPE

Reports may be sent by the persons expressly identified by Legislative Decree 24/2023, as indicated below:

- **Employees** of LECHLER Group companies, including part-time and fixed-term employees, persons working under an apprenticeship, intermittent, and ancillary employment contract, as well as workers performing occasional services, and temporary workers, trainees and volunteers;
- **Self-employed persons**, freelancers, collaborators and consultants working for LECHLER Group companies;
- **Suppliers:** workers or collaborators of external companies providing goods or services or carrying out work for LECHLER Group companies;
- **Shareholders**, namely natural persons holding shares in LECHLER Group companies;
- Persons who, also *de facto*, perform **administration, management, control, supervision or representation functions** for LECHLER Group companies.

The provisions of this Guideline apply when the aforementioned legal relationships are in place, but also where they have not yet begun, if the information is acquired during the selection process or in other pre-contractual stages, and after their termination or dissolution, if the information on violations is acquired at work or during the probationary period.

4.2. OBJECTIVE SCOPE

4.2.1. Subject of Reports

There is no list clearly indicating the offences or irregularities that may be the subject of a Report.

Pursuant to Legislative Decree 24/2023, Reports may concern what follows:

- offences committed in the management of public contracts;
- violation of laws on financial services, products and markets, as well as of the rules designed to prevent money laundering and terrorist financing;

- violation of environmental protection laws;
- violation of public health protection laws;
- violation of laws protecting privacy and personal data as well as the security of networks and information systems;
- violation of consumer protection laws;
- violation of laws on product safety and conformity, transport safety, food and feed safety and animal welfare;
- violation of radiation protection and nuclear safety laws;
- violation of competition laws;
- violation of State aid laws;
- violation of internal market laws in connection with acts infringing corporate tax provisions or mechanisms intended to obtain a tax advantage that frustrates the subject or purpose of the applicable corporate tax law;
- administrative, accounting, civil or criminal wrongdoings that do not fall within the above areas;
- unlawful conduct that is relevant under Legislative Decree 231/2001 or violations of the Organisation, Management and Control Model of LECHLER Group Companies.

To concretely specify the scope of application of this document, the following are some (non-exhaustive) examples of violations that may be the subject of Reports:

- violations of internal and external rules governing the business of LECHLER Group companies, including those contained in the Organisation, Management and Control Model as well as the principles and rules of conduct contained in the Code of Ethics of LECHLER S.p.A. and, where applicable, of individual LECHLER Group companies;
- unlawful conduct on the part of employees, members of corporate bodies or third parties (suppliers, consultants, collaborators and Group companies) that may directly or indirectly cause financial, image and/or reputational damage to LECHLER Group companies;
- offences by employees, members of corporate bodies or third parties (suppliers, consultants, collaborators and Group companies) committed to the detriment of LECHLER Group companies, or which might give rise to their possible liability.

4.2.2. Exclusions

The following are excluded from the scope of admissible Reports - which will therefore not be handled according to the provisions of this Guideline:

- complaints, claims or demands concerning interpersonal issues. Personal grievances of the Reporting Person or claims/complaints that fall within employment regulations, even in the pre-litigation phase, or interpersonal relations/conflicts with other workers or with one's hierarchical superior, as well as discrimination between colleagues, should continue to be sent to the relevant Personnel departments, which will handle them;
- complaints relating to inefficiencies or issues concerning the services provided by LECHLER Group companies, to be sent to the relevant company departments;
- reports of violations mandatorily regulated by specific laws in the following areas:
 - financial services and prevention of money laundering or terrorist financing for which the companies subject to the relevant obligations have activated the reporting procedures provided for in the relevant laws;
 - transport safety with regard to civil and naval aviation;
 - environmental protection with regard to the laws on the safety of operations at sea in the hydrocarbon sector;
- reports of national security and procurement breaches relating to defence or national security matters;
- information that is already fully in the public domain;
- information that is manifestly unsubstantiated, as well as information acquired only on the basis of unreliable indiscretions or rumours.

4.2.3. Content of Reports

The Reporting Person shall specify in the Report the information on the violation of which he/she is aware in as much detail as possible. In particular, Reports must have certain characteristics necessary to enable the Whistleblowing Committee to carry out checks and investigations supporting the validity of the facts reported, including:

- an indication of the time and place in which the fact occurred;
- a clear and complete description of the fact;
- details or other elements allowing for the identification of the person allegedly responsible for the fact.

The Reporting Person may also attach documents to provide further information on the reported fact and indicate other persons who are aware of it.

5. REPORTING CHANNELS

5.1. CHANNELS

The **IT Platform**, accessible from the LECHLER website, has been activated.

Reports can be made as follows on the IT Platform:

- in writing, possibly uploading documents and video content;
- orally, by means of a voice recording. The Reporting Person may also request on the IT Platform a direct meeting with the Whistleblowing Committee. The content of the meeting, subject to the Reporting Person's authorisation, will be documented by being recorded on a device suitable for storage and listening, or will be the subject of a report drawn up by the Reports Manager and signed by the Reporting Person to confirm the accuracy of the Report.

5.1.1. *Reports Manager*

The competent body for receiving and handling Reports is the **Whistleblowing Committee**. Should the Report concern a member of the Whistleblowing Committee, it will be handled by the other member who is not in conflict, thus excluding the member whom the Report refers to.

In the management of its operations, the Whistleblowing Committee may be supported by specifically trained internal resources, authorised by means of a specific letter; moreover, in carrying out its investigations, the Whistleblowing Committee may be supported by the relevant corporate organisational departments or by external professionals appointed to this end.

The Whistleblowing Committee, while remaining the competent body for the handling of Reports, entrusts the investigation of Reports that are relevant under Legislative Decree 231/2001 to the Supervisory Body of the competent LECHLER Group company, in order for it to carry out the checks and controls set out in paragraph 5.1.3 below.

If a person other than the Whistleblowing Committee receives a Report through channels other than those set up by the relevant LECHLER Group Company, the former shall: (i) send it to the Whistleblowing Committee at whistle_blowing_lechler@lechler.eu within 7 days from its receipt, adopting operating procedures to ensure appropriate confidentiality; (ii) at the same time, inform the Reporting Person of such sending.

5.1.2. *Handling of Reports received by the Whistleblowing Committee*

The Report sent via the IT Platform is received by the Whistleblowing Committee, which collectively assesses whether the Report falls within the scope of Legislative Decree 231/2001.

If it does, the Whistleblowing Committee sends the Report within 5 days from its receipt to the competent Supervisory Body for its investigation. For information on how Reports that are relevant under Legislative Decree 231/2001 are handled by the Supervisory Bodies, please refer to paragraph 5.1.3 below.

In any case, the Whistleblowing Committee sends to the Reporting Person an acknowledgement of receipt of the Report within 7 days from its receipt.

The Whistleblowing Committee then checks whether the Report is admissible; specifically, (i) whether it does not fall within the objective scope of Legislative Decree 24/2023 because it is irrelevant or expressly excluded under paragraph 4.2.2 above, or (ii) whether the vague content of the Report prevents an understanding of the facts or whether the documents attached thereto are inappropriate or irrelevant.

In the former case (Report not falling within the objective scope of Legislative Decree 24/2023), the Whistleblowing Committee, deeming the Report inadmissible, forwards it to the competent organisational structure (e.g. Personnel Management if it concerns a personal request pertaining to a work relationship), files it and notifies the Reporting Person.

In the latter case (generic Report, not sufficiently substantiated or with irrelevant attachments), the Whistleblowing Committee, deeming the Report inadmissible, closes it and notifies the Reporting Person.

If the Report appears to be reasonably well-founded and is supported by sufficient evidence to proceed, the Whistleblowing Committee initiates the investigation phase; to this end:

- it may ask for clarifications and additional information from the Reporting Person and/or anyone else involved in the Report, taking the necessary precautions to ensure confidentiality;
- it may interact with the Reporting Person, even if anonymous, via the IT Platform;
- where the Whistleblowing Committee deems it necessary to obtain information from the Reported Person, it may inform the latter of the Report concerning him or her and collect the relevant information by sending a written request thereto or hearing the same, with minutes of the meeting, unless this prejudices the performance of operations. The

Whistleblowing Committee is not required to inform the Reported Person of a Report concerning him or her, though if the latter is aware of it, s/he may ask to be heard, and the Whistleblowing Committee follows up this request by inviting the Reported Person to submit his or her comments in writing.

Upon completion of its verifications, the Whistleblowing Committee:

- files the Report if it is unfounded;
- identifies the consequent actions to be reported to the competent corporate structures as indicated in paragraph 5.1.4 below.

Within 3 months from the date of acknowledgement of receipt or, failing that, from expiry of the 7-day term from the submission of the Report, the Whistleblowing Committee provides feedback to the Reporting Person, which may also be merely interlocutory (e.g. start of the internal investigation and its progress), it being understood that, at the end of the investigation, the final outcome must be communicated to the Reporting Person.

Such feedback is given also if the Whistleblowing Committee believes that the Report is inadmissible.

All activities carried out by the Whistleblowing Committee are tracked in the IT Platform, from the time of receipt of the Report until its closure.

5.1.3. *Handling of Reports received by the Supervisory Body pursuant to Legislative Decree 231/2001*

If the Report is sent to the email address of the Supervisory Body of the LECHLER Group Company to which it refers, the Supervisory Body, within 5 days from its receipt, assesses whether it falls within the scope of Legislative Decree 231/2001.

If the Report is not relevant for the purposes of Legislative Decree 231/2001, the Supervisory Body sends it to the Whistleblowing Committee (by email to whistle_blowing_lechler@lechler.eu) for its handling, immediately - and in any case no later than 7 days from its receipt - and, at the same time, it notifies the Reporting Person of its transmission to the Whistleblowing Committee.

If the Report is relevant under Legislative Decree 231/2001, the Supervisory Body sends an acknowledgement of receipt to the Reporting Person within 7 days from its receipt and simultaneously sends it to the Whistleblowing Committee (to whistle_blowing_lechler@lechler.eu), informing it of the start of the investigation.

As part of its verification, the Supervisory Body:

may ask for clarifications and additional information from the Reporting Person and/or anyone else involved in the Report, taking the necessary precautions to ensure confidentiality; where the Supervisory Body deems it necessary to obtain information from the Reported Person, it may inform the latter of the Report concerning him or her and collect the relevant information by sending a written request thereto or hearing the same, with minutes of the meeting, unless this prejudices the performance of operations. The competent Supervisory Body is not required to inform the Reported Person of a Report concerning him or her, though if the latter is aware of it, s/he may ask to be heard, and the Supervisory Body follows up this request by inviting the Reported Person to submit his or her comments in writing; the Body may be supported by the relevant corporate organisational departments or by external professionals appointed to this end.

The operating procedures described above shall be followed by the Supervisory Body also in the event that the Report is forwarded to the Body by the Whistleblowing Committee as considered relevant for the purposes of Legislative Decree 231/2001, as provided for in paragraphs 5.1.1 and 5.1.2 above.

During its verifications, the competent Supervisory Body is required to liaise with the Whistleblowing Committee on the activities performed and to be performed. In addition, the Supervisory Body informs the Whistleblowing Committee, within 7 days from the date of the acknowledgement of receipt or, failing that, from expiry of the 7-day term from the submission of the Report, of the status of its verifications or their outcome and the proposed actions. In this way, the Committee - being the body in charge of Reports - can provide feedback to the Reporting Person within the terms laid down by law, as provided for in paragraph 5.1.2 above, and report the consequent actions to the competent corporate structures.

The Whistleblowing Committee enters into the IT Platform all the information received from the Supervisory Bodies (including the activities carried out from receipt of the Report until its closure), both where the Report has been sent to the Supervisory Body directly by the Reporting Person and where it has been sent to the Body via the Whistleblowing Committee following its submittal by the Reporting Person via the IT Platform.

5.1.4. *Actions following the investigation*

At the end of the investigation, if the conditions for closing the Report are not met, the Whistleblowing Committee informs the competent corporate bodies of the outcome of the investigation for:

- the adoption of the measures and/or actions that are necessary in the specific case to protect the LECHLER Group company, including the possible involvement of the competent authorities also in criminal proceedings;
- the implementation of any improvement actions; and

- the initiation of management measures within its remit, including, if the conditions are met, the taking of disciplinary actions.

5.1.5. *Personal data processing*

The personal data of the persons involved and/or referred to in the Reports as well as of Reporting Persons are processed in accordance with Legislative Decree 24/2023, EU Regulation No. 679 of 27 April 2016 (GDPR), Legislative Decree 196/2003 as amended and supplemented (Privacy Code) and Legislative Decree 201/2018.

5.1.6. *Reporting*

Without prejudice to the obligation to respect the confidentiality of the Reporting Person and of any Reported Persons, the Whistleblowing Committee shall prepare a half-yearly report on the Reports received and handled, either directly or through the Supervisory Bodies of Group Companies, providing aggregate information.

These reports will be made available to the Board of Directors of LECHLER S.p.A. and the management bodies of LECHLER Group companies.

With regard to the remaining LECHLER Group companies, the Whistleblowing Committee will inform their management bodies on a half-yearly basis of the receipt, handling and main contents of Reports concerning those companies.

5.2. *ADDITIONAL REPORTING CHANNELS PROVIDED FOR BY LEGISLATIVE DECREE 24/2023*

The ordinary and priority reporting channels to be used are those made available to LECHLER Group Companies as set out in paragraph 5.1 above.

Legislative Decree 24/2023 provides that Reporting Persons may use the external reporting channel activated at the National Anti-Corruption Authority (ANAC, from the Italian *Autorità Nazionale Anti Corruzione*) or public disclosure only under certain conditions summarised in the following paragraphs. The right of Reporting Persons to lodge complaints with the competent authorities remains unaffected.

5.2.1. *External reporting to ANAC*

The Reporting Person may make an external Report to ANAC only if:

- the internal channel, even where mandatory, is not active;
- the internal channel does not comply with Legislative Decree 24/2023;
- the Reporting Person made a Report through the internal channel, but this was not followed up (e.g. the Report was not dealt with within the applicable term or no action was taken to address the violation);
- the Reporting Person has reasonable grounds to believe that the internal Report would not be effectively followed up (e.g. a member of the Whistleblowing Committee is involved in the Report or evidence might be concealed or destroyed);
- the Reporting Person has reasonable grounds to believe that internal reporting might entail the risk of retaliation (e.g. breach of the Reporting Person's confidentiality);
- the Reporting Person has reasonable grounds to believe that the violation may represent an imminent or obvious danger to the public interest (e.g. a violation requiring urgent action to protect health and safety).

If the conditions listed above are not met, the Report is not handled by ANAC and the person does not benefit from the protections indicated in paragraph 6 below.

The external channel may not be used in the case of a violation that is relevant under Legislative Decree 231/2001 and the Organisation Model.

5.2.2. *Public disclosure*

The Reporting Person may make the Report by public disclosure, making the information enter the public domain (e.g. press or social networks) only if:

- the Reporting Person made an internal Report and an external Report to ANAC and neither Report was followed up within the applicable term;
- the Reporting Person made an external report directly and it was not followed up within the applicable term;
- the Reporting Person has reasonable grounds to believe that the violation that is the subject of the Report may represent an imminent or obvious danger to the public interest (e.g. an emergency situation or where there is the risk of irreversible damage);
- the Reporting Person has reasonable grounds to believe that the external Report might entail the risk of retaliation or may not be effectively followed up (e.g. evidence may be concealed or destroyed, or the recipient of the report may be colluding with the perpetrator or may be involved in the violation itself).

If the conditions listed above are not met, the person does not benefit from the protections indicated in paragraph 6 below.

5.2.3. Complaint

The Reporting Person may freely lodge a complaint with the competent national judicial and accounting authorities, benefiting from the applicable protection.

6. PROTECTION

The protection set out in paragraphs 6.1 and 6.2 below applies if the Reporting Person, at the time of the Report, whether through internal or external channels or complaints:

- had reasonable grounds to believe that the information on the reported violations was true (e.g. the Reporting Party must have specified the time and place and specifically described the fact, the Reporting Party must not have knowingly reported incorrect or manifestly unfounded information) and fell within the objective scope of the Report as set out in paragraph 4.2 above;
- complied with the provisions of these Guidelines.

The reasons that prompted the Reporting Person to make the Report are irrelevant for the purposes of his or her protection.

The protection referred to in paragraphs 6.1 and 6.2 below does not apply, however, when the Reporting Person is declared by a Court, even of first instance, to be guilty of slander or defamation or otherwise of the same offences committed upon his or her report to the judicial or accounting authorities or to be liable under civil law for intentionally or negligently reporting false information. In these cases, disciplinary sanctions are also applied.

Protection is also granted to the following persons:

- facilitators, i.e. persons assisting the Reporting Person in the reporting process, providing advice and support, and working in the same work-related context as the Reporting Person;
- persons in the same work-related context as the Reporting Person who have a stable emotional or family relationship therewith up to the fourth degree, or persons linked thereto by a network of relations arising from the fact that they work, or have worked in the past, in the same work-related context as the Reporting Person;
- co-workers with a regular and current relationship with the Reporting Person, i.e. persons who, at the time of the Report, work with the Reporting Person and have a relationship of such continuity with the Reporting Person that there is a relationship of commonality between them;
- organisations owned by the Reporting Person, i.e. of which the Reporting Person is the sole owner or in which it has a majority interest;
- organisations for which the Reporting Person works (e.g. an employee of a company supplying a service to a LECHLER Group company);
- organisations operating in the same work-related context as the Reporting Person (e.g. partnerships between companies).

The protection set out in paragraphs 6.1 and 6.2 below also applies in the case of an anonymous Report, if the Reporting Person is subsequently identified in the course of Report handling, or if the Reporting Person is in any case identifiable.

6.1. CONFIDENTIALITY

With the exception of the above-mentioned cases in which protection is not granted, the Reporting Person's identity is protected in all contexts after the Report is sent through internal channels, or after any external Reports or complaints of which the Whistleblowing Committee becomes aware.

During any disciplinary proceedings initiated against a Reported Person, the Reporting Person's identity may be disclosed, with the latter's express consent, to the competent department when the disciplinary charge is based, in whole or in part, on the Report (made through the Reporting channels or by means of a complaint) and knowledge of the Reporting Person's identity is absolutely essential to the Reported Person's defence. In such cases, the Reporting Person shall be notified in writing of the reasons for the disclosure of confidential data.

In the event of proceedings before the Court of Auditors against the Reported Person, the Reporting Person's identity is not revealed until the investigation is closed. After this term, the Reporting Person's identity may be disclosed by the authority for use in the proceedings.

In case of criminal proceedings brought against the Reported Person, the Reporting Person's identity is covered by official secrecy until the preliminary investigation is closed. Should the judicial authority, for investigative reasons, wish to know the Reporting Person's name, the competent corporate department shall communicate the same.

If the Whistleblowing Committee establishes that the Reporting Person acted in bad faith, the protection of confidentiality is no longer granted and the Reported Person is informed of the Reporting Person's identity so that the former can file a complaint for slander or defamation.

6.2. PROTECTION FROM RETALIATION

No form of retaliation or discrimination, even attempted or threatened, is permitted or tolerated against the Reporting Person and the other persons mentioned above.

Examples of retaliation include:

- dismissal, suspension or equivalent measures;
- downgrading or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- demerits or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise any unfavourable treatment;
- the non-conversion of a fixed-term employment contract into an indefinite-term employment contract, where the employee had a legitimate expectation of such conversion, or the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, in particular on social media, or economic or financial damage, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of 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 licence or permit;
- the request to undergo psychiatric or medical examinations.

The adoption of discriminatory measures may be reported to ANAC. If the latter establishes the retaliatory nature of the conduct or act, it may impose sanctions on the company concerned.

7. VIOLATION OF THESE GUIDELINES

Internally relevant sanctions are provided for in the event of non-compliance with these Guidelines, without prejudice to any liability, including civil, criminal and/or administrative liability to be ascertained by the competent authorities. In particular:

- disciplinary sanctions are envisaged against a Reporting Person who - following an assessment by the Whistleblowing Committee or the competent Supervisory Body - (i) reported violations in bad faith that turn out to be inconsistent and, more generally, (ii) misused or made improper use and/or intentional exploitation of these Guidelines;
- disciplinary sanctions are envisaged against the Reported Person in the event that the Whistleblowing Committee establishes, at the end of the investigation, that the Report is well-founded;
- sanctions are envisaged against the members of the Whistleblowing Committee or the persons in charge or otherwise involved in the investigation in the event of a breach of their confidentiality obligations.

8. SANCTIONS

In the event of a breach of Legislative Decree 24/2023, ANAC shall apply the following sanctions to the person responsible for the breach: (i) from €10,000 to €50,000 when it ascertains that retaliation has been committed or when it ascertains that the Report has been obstructed or that an attempt has been made to obstruct it or that confidentiality obligations have been breached; (ii) from €10,000 to €50,000 when it establishes that no reporting channels have been set up, that no procedures for making and handling reports have been adopted, or that the adoption of such procedures does not comply with Legislative Decree 24/2023 as well as when it establishes that a Report has not been verified and assessed.

9. DOCUMENT MANAGEMENT

Internal Reports and any related documents are recorded and stored in special paper and/or computer files (including the IT Platform) and kept for the time strictly necessary for their handling, in any case for no more than five years from the date of communication of the final outcome of the reporting procedure.