



DPMS

Data Protection Management System

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POLICY FOR HANDLING WHISTLEBLOWING

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1 FOREWORD

The introduction into national law of a system for handling reports and adequate protection for employees who report illegal conduct from within the work environment is provided for in international conventions (UN, OECD, Council of Europe) ratified by Italy, as well as in recommendations of the Parliamentary Assembly of the Council of Europe.

In particular, Law No. 190 of November 6, 2012, with Article 1, paragraph 51, introduced Article 54-bis within Legislative Decree 165/2001 by virtue of which a measure aimed at fostering the emergence of cases of wrongdoing, known in Anglo-Saxon countries by the term whistleblowing, was provided for.

Law No. 179/2017 regulates the protection of whistleblowers of wrongdoing and irregularities they learn about in the context of a public and private employment relationship, known as "Whistleblowing."

The European Union subsequently issued European Directive 2019/1937 (hereinafter "**Directive**") regarding the protection of persons who report violations of Union law to create a minimum standard for the protection of whistleblowers' rights in all member states.

Italy implemented the European Directive by Legislative Decree No. 24 of March 10, 2023.

The objective of this document is to regulate the process of managing reports of wrongdoing (so-called "**whistleblowing system**"), received through the web platform available at the link <https://gancia.integrityline.com/> hereinafter also "Platform"), concerning the company **F.LLI GANCIA & C. S.p.A.** (hereinafter also "**F.LLI GANCIA**" or "**Company**") for the protection of employees or collaborators who report wrongdoing.

In this context and with this rationale, anyone who becomes aware of potentially reportable facts is urged to promptly report them through the methods described below.

The whistleblower management process ensures the confidentiality of the identity of the whistleblower from the moment of receipt and in any contact after the same in compliance with the EU Regulation 679/2016 on Personal Data Protection (hereinafter the "**GDPR**").

2 DEFINITIONS

The following definitions mean:

- **Code of Ethics and Conduct:** adopted by the Company and illustrates the set of rights, duties and responsibilities of the Company itself with respect to all parties with whom it enters into relations to achieve its corporate purpose;
- **Whistleblowing Committee:** handler(s) of the report.
- **Reported person:** a person who, within the report, is identified as the person responsible for the wrongdoing being reported;
- **Whistleblower:** the natural person who makes the report or public disclosure of information about violations acquired within his or her work context;
- **Facilitator:** an individual who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **Report:** a communication from the Reporting Party that has to do with a suspicion or awareness of wrongdoing committed by the Reporting Party.

3 RECIPIENTS - PROTECTED SUBJECTS

The provisions of this document apply to the following subjects:

- a) To the employees of the F.LLI GANCIA company;
- b) To the holders of an employment relationship who perform their work at the Company;



- c) to workers or collaborators who work for entities that provide goods or services or perform works on behalf of the Company;
- d) to freelancers and consultants who serve the Company;
- e) to volunteers and interns, paid and unpaid, who serve at F.LLI GANCIA;
- f) shareholder and persons with administrative, management, control, supervisory, or representative functions, even when such functions are exercised on a de facto basis.

The protection of Whistleblowers also applies if reporting, reporting to the judicial or accounting authorities, or public disclosure of information occurs in the following cases:

- a) when the legal relationship with the Company has not yet begun, if information about violations was acquired during the selection process or other pre-contractual stages;
- b) During the probationary period;
- c) after the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship.

The measures to protect the Whistleblower (prohibition of retaliation and confidentiality, referred to in the following paragraphs) also apply:

- a) To the facilitators;
- b) to persons in the same work environment as the Reporting person, the person who has made a complaint to the judicial or accounting authority, or the person who has made a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree;
- c) to co-workers of the reporting person or the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the reporting person and who have a usual and current relationship with that person;
- d) to entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

4 OBJECT OF THE REPORT

Whistleblowing is an act by which the Whistleblower contributes to the emergence through a report of situations prejudicial to the Company. Whistleblowing means information regarding suspected violations arising from conduct, acts or omissions that harm the public interest or integrity of F.LLI GANCIA and consists of:

1. Administrative, accounting, civil or criminal offenses that do not fall under (3), (4), (5) and (6);
2. unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the organization and management models provided therein, which do not fall under numbers 3), 4), 5) and 6);
3. Offenses that fall within the scope of application of the European Union or national acts indicated in the Annex to Legislative Decree 23 March 2023 no. 24 or national acts that constitute the implementation of the acts of the European Union indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex mentioned above, related to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; 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; privacy and personal data protection and security of networks and information systems;
4. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
5. acts or omissions concerning the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, 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 regulations or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax regulations;
6. Acts or conduct that frustrate the object or purpose of the provisions set forth in Union Acts in the areas indicated in (3), (4) and (5).

The Report may not concern grievances of a personal nature or requests that pertain to the discipline of the working relationship or relations with one's supervisor or colleagues, for which one should refer to one's Manager.

5 MODE OF REPORTING

5.1 INTERNAL REPORTING CHANNELS

F.LLI GANCIA & C. S.p.A. has established an internal reporting channel that guarantees the confidentiality of the identity of the person reporting, the person involved and the person in any way mentioned in the report, as well as the contents of the report and the related documentation.

Anyone who detects an alleged wrongdoing and/or non-compliance with the rules set forth in Section 4 of this document can make a report through the use of the Platform available at the following link: <https://gancia.integrityline.com> and that for the operational procedures about the submission of the report, the reporter is invited to follow the instructions.

The platform is provided by an external provider, appointed as a data controller under Article 28 of the GDPR, which is responsible for managing the steps and data inherent in registration, the latter of which is necessarily required of the reporter in order to send the report.

Reporting may not be done through corporate computer tools provided by F.LLI GANCIA & C.

S.p.A. to its employees (PCs, notebooks, smartphones). This is because the use of such tools could, even indirectly, reveal the identity of the reporting person and thus not guarantee, as required by the regulations, his or her right to confidentiality.

The management of the **whistleblowing** channel is entrusted to a "**Whistleblowing Committee**" composed of 1 member (external legal professional) appointed as the "**Whistleblowing Manager**," specifically trained and previously authorized by letter of appointment, also pursuant to and in accordance with the GDPR.

The Report should be as circumstantial as possible and contain the following information:

- The identity of the reporting party (optional);
- The clear and complete description of the facts being reported;
- The circumstances of time and place under which the acts were committed;
- the generalities or other elements that enable the identification of the person(s) who has/have carried out the reported facts;
- An indication of any other individuals who may report on the facts being reported;
- The indication of any documents that can confirm the substantiation of these facts;
- Any other information that may provide useful feedback about the existence of the reported facts.

The Whistleblower must provide all the relevant elements so that the checks and verifications can be carried out to confirm the merits of the reported facts. Reports based on mere suspicions or rumors and grievances of a personal nature of the reporter or claims by the reporter are not worthy of protection.

5.2 ADDITIONAL CHANNELS FOR REPORTING

Outside the internal reporting channel EQS Integrity Line, reports can be made by communication by ordinary mail (in a sealed envelope) addressed to the attention of the "Whistleblowing Committee" - F.LLI GANCIA & C. S.p.A.- C.so Libertà, 66 - Canelli 14053 (AT)

However, F.LLI GANCIA & C. S.p.A. strongly recommends the use of the EQS Integrity Line channel



(<https://gancia.integrityline.com>) , which by its structure and manner of handling the Report guarantees the full confidentiality of the identity of the Reporting person.

5.3 EXTERNAL SIGNAL CHANNELS - CONDITIONS

An external report can be made if one of the following conditions is met at the time of submission:

- a) the internal signaling channel is not active;
- b) the Reporting Person has already made an internal report and it has not been followed up;
- c) the Whistleblower has reasonable grounds to believe that, if he or she made an internal report, it would not be effectively followed up or that the report itself might result in the risk of retaliation;
- d) the Reporting Officer has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest.

The external reporting channel is established at the National Anti-Corruption Authority available at the following link: <https://www.anticorruzione.it/-/whistleblowing>).

6 RECEIPT AND MANAGEMENT OF THE REPORT - PROCESS

Following the entry of a report, the Platform forwards a notification to the members of the Whistleblowing Committee (Report Managers). The Platform, via e-mail communication, promptly informs the Whistleblower that the report has been properly forwarded to the "Whistleblowing Managers."

Through appropriate settings of the Platform, the latter provides the possibility for the reporting person, at the time of submitting the Report, to be able to exclude the reported person if he or she turns out to be a member of the Whistleblowing Committee. In such cases, the reported individual will also be excluded from the consideration of investigations related to the Report.

The Reporting Managers are not required to evaluate reports lacking the elements specified in the preceding paragraph, and may—where appropriate—request clarifications. Moreover, the Reporting Managers reserve the right to consider anonymous reports, in order to initiate in-depth investigations/investigations to ascertain what has been reported, only where they present precise, concordant and adequately substantiated information.

The Reporting Managers notify the Reporting Officer, via the Platform, **within 7 days of receiving the report**, that the **report has** been taken into consideration. At the same time, having identified the type of potential violation committed, the Handlers of the Report consider whether to inform and convene via e-mail the company contact persons by area of competence (e.g., Administration and Finance, Legal, etc.), after assessing the absence of potential conflicts of interest, for the necessary in-depth investigations.

The Reporting Managers conduct a preliminary verification to assess the objective and subjective elements that characterize the report, initiating first-level investigations and verifications. The Reporting Managers will then report the outcomes of this preliminary verification (e.g., procedural feasibility of investigation, request for further information, etc.) within the Platform **no later than 90 days after the receipt of the report**, in order to transmit initial feedback to the Reporting Officer.

The Reporting Managers formalize the activities and assessments conducted and communicate the results of the investigation carried out to the Board of Auditors and the Board of Directors, with the exclusion of the reported person if the latter is a member of the Board of Auditors or the Board of Directors.

In the case of clear and manifest groundlessness, the Reporting Managers on the basis of an analysis of the facts that are the subject of the report, may decide to dismiss the request. In such a case, they shall notify the Reporting Officer.

Annually, the Whistleblowing Committee submits to the Board of Directors and the Board of Auditors a summary report of the reports handled (filed and investigated) including the taking (or failure to take) disciplinary action.



Semi-annually, the Whistleblowing Committee, including through third parties, checks the proper functioning of the platform (e.g., by entering a test report) in order to identify the need for any corrective action.

In order that adequate visibility in the workplace and accessibility to persons who, although not frequenting such places, have a legal relationship with F.LLI GANCIA & C. S.p.A. may be guaranteed, this document is published at the Whistleblowing link present in the Footer of the website <https://www.gancia.it>

7 ANONYMOUS REPORTS

Protection of anonymity is not synonymous with acceptance of anonymous communications, given that whistleblower protection refers to reports from identifiable and recognizable individuals.

Without prejudice to the provisions of the previous line, F.LLI GANCIA reserves the right to consider anonymous reports where they are adequately circumstantiated and made in great detail, that is, they are such as to bring out facts of particular gravity and with a content that is adequately detailed, circumstantiated and related to specific contexts (e.g.: indication of names or particular qualifications, mention of specific offices, proceedings or particular events, etc.).

8 OBLIGATION OF CONFIDENTIALITY

Reports may not be used beyond what is necessary for appropriate follow-up. 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 to persons other than those responsible for receiving or following up the reports, who are expressly authorized to process such data in accordance with Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Code on the Protection of Personal Data set forth in Legislative Decree No. 196 of June 30, 2003.

Within the scope of disciplinary proceedings, the identity of the reporting person may not be disclosed, where the allegation of the disciplinary charge is based on investigations separate and additional to the report, even if consequent to the report. Where the charge is based, in whole or in part, on the report and the knowledge of the identity of the reporting person is indispensable for the defense of the accused, the report may be used for the purposes of disciplinary proceedings only if the reporting person has expressly consented to the disclosure of his or her identity. Notice shall be given to the reporting person by written communication of the reasons for the disclosure of confidential data, if the disclosure of the identity of the reporting person and related information is also indispensable for the defense of the person involved.

9 PROCESSING OF PERSONAL DATA

All processing of personal data must be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree No. 196 of June 30, 2003, and Legislative Decree No. 51 of May 18, 2018. Personal data that are manifestly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.

The rights under Articles 15 to 22 of Regulation (EU) 2016/679 can be exercised within the limits of the provisions of Article 2-undecies of Legislative Decree No. 196 of June 30, 2003.

The processing of personal data relating to the receipt and management of reports is carried out by F.LLI GANCIA as data controller, in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree no.51 of 2018, providing appropriate information to the reporting persons and the persons involved in accordance with Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree No.51 of 2018, as well as taking appropriate measures to protect the rights and freedoms of the data subjects.



F.LLI GANCIA as the data controller identifies appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing operations performed, based on a data protection impact assessment, and regulates the relationship with any external providers that process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679.

10 PROHIBITION OF RETALIATION

The Company will not carry out retaliatory actions or discriminate in any way in the workplace against Company personnel who have carried out actions in good faith aimed at reporting events or suspected instances of misconduct or danger in the workplace.

Retaliation constitutes the cases listed in Article 17(4) of Legislative Decree 24/2023 and, in particular:

- dismissal, suspension or equivalent measures;
- Grade demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- The suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- The adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- The failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- The non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- Early termination or cancellation of the contract for the provision of goods or services;
- The cancellation of a license or permit;
- The request for submission to psychiatric or medical examinations.

Acts taken in violation of this Article and, in general, Article 17 of Legislative Decree 24/2023 shall be null and void.

A Whistleblower who has been dismissed as a result of the report, public disclosure, or complaint to the judicial or accounting authorities is entitled to be reinstated in his or her job, due to the specific discipline applicable to the employee.

The Reporting Managers shall verify that the Whistleblower is not subjected to retaliatory, discriminatory, or otherwise unfair conduct as a result of the report, even if no actual responsibility of the reported person is established, without prejudice to the possibility of requesting the application of disciplinary measures against those who make, with malice or gross negligence, reports that turn out to be unfounded.

The Whistleblower who believes that he or she has suffered discrimination or retaliation may, likewise, give detailed notice of the occurrence of discrimination to the Handlers of the Report who, having promptly assessed the existence of the elements, shall report the hypothesis of discrimination to the Board of Directors. If the latter is involved in the Reporting, to the Board of Auditors.

This is without prejudice to and without prejudice to the reporting party's right to give notice of the incident to the relevant labor organizations or judicial authority.

11 PENALTY SYSTEM

In the case of defamatory reports, the Reporting Managers forward them to the Human Resources Department, for consideration of initiating disciplinary proceedings against the Reporting Person, or to the Department that manages the relationship with the counterparty, for the application of possible contractual sanctions up to and including termination. For employees (non-management), sanctions are defined in relation to the recipient



of the same, according to the provisions of the applicable C.C.N.L. For managers, the measure deemed most appropriate will be adopted.

12 DOCUMENTATION STORAGE

All documentation (electronic and hard copy) produced as part of the activities governed by this procedure shall be retained by the Reporting Managers and made available upon request by the Shareholders, the Board of Directors, and the Board of Auditors. Documents produced as part of the activities described in this procedure shall be retained for as long as necessary for the processing of the report and in any case no longer than 5 years from the date of the communication of the final outcome of the reporting procedure, unless otherwise provided by law.

13 EFFECTIVE DATE

This document was approved by the administrative body of F.LLI GANCIA on 17/12/2023 and will be subject to updating in the presence of legislative or organizational changes.

Canelli, 17/12/2023
F.lli Gancia & C.
S.p.A.
Chief Executive Officer
Paolo GENNERO

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