



**Procedure for handling whistleblowing  
reports pursuant to Legislative Decree no.  
24 of 10 March 2023**

**of  
Latteria Montello S.p.A.**

**Version 2.0**

**Adopted by the Board of Directors on 13/12/2024**



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## 1. Regulatory framework

Italian Legislative Decree no. 24 of 10 March 2023 implemented Directive (EU) 2019/1937 (the 'Directive') in our legal system. This Directive concerns the protection of individuals who report violations of Union law (both European and national regulations) that harm the public interest or the integrity of the organisation to which they belong, of which they have become aware in a public or private work context (so-called whistleblowing).

On one hand, the Directive aims to safeguard freedom of expression and information, which includes the right to receive or communicate information, as well as media freedom and pluralism. On the other hand, it seeks to combat (and prevent) corruption, mismanagement, and legal violations in both the public and private sectors.

Whistleblowers provide information that can lead to the investigation, detection, and prosecution of rule violations, thus reinforcing the principles of transparency and accountability in democratic institutions.

The purpose of this procedure is to bring the operations of Latteria Montello S.p.A. (hereinafter also the "Company") into compliance with the aforementioned regulatory requirements. In particular, this means:

- drawing up the rules that the Company intends to observe and enforce;
- defining the procedures for handling reports, ensuring the protection of the confidentiality of the whistleblower's identity, the identities of others involved (such as facilitators or individuals mentioned in the report), and the content of the report.

## 2. Definitions

For the purposes of this procedure, as set out in Article 2 of the Decree, the following are defined as:

- a) «**violations**»: actions, conduct, or omissions that are harmful to the public interest or the integrity of the public administration or private entity and which consist of:
  - 1) administrative, accounting, civil, or criminal offences that do not fall under (3), (4), (5), and (6) below;
  - 2) unlawful conduct relevant under Italian Legislative Decree no. 231 of 8 June 2001, or violations of the organisation and management models provided for therein, which are not covered by numbers 3), 4), 5) and 6) below;



- 3) offences within the scope of European Union or national legislation listed in the annex to the Decree, or national legislation implementing the European Union acts mentioned in the annex to Directive (EU) 2019/1937, even if not listed in the annex to the Decree, relating to the following areas: public procurement; financial services, products, and markets, and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation and nuclear safety; food and feed safety, and animal health and welfare; public health; consumer protection; privacy and data protection; and the security of networks and information systems;
  - 4) acts or omissions harmful to the financial interests of the Union, as referred to in Art. 325 of the Treaty on the Functioning of the European Union, as specified in the relevant secondary legislation of the European Union;
  - 5) acts or omissions relating to the internal market, as referred to in Art. 26(2) of the Treaty on the Functioning of the European Union, including violations of EU competition and state aid rules, as well as violations of internal market regulations involving corporate tax rules or mechanisms designed to secure a tax advantage that undermines the intent or purpose of applicable corporate tax law;
  - 6) acts or behaviours that defeat the object or purpose of the provisions contained in European Union acts in the sectors mentioned in the previous points 3), 4) and 5);
  - 7) non-compliance with the Gender Equality, Diversity and Inclusion Policy.
- b) **«information on violations»**: information, including well-founded suspicions, regarding violations committed or likely to be committed within the organisation with which the reporting person or the individual making the complaint to the judicial or accounting authority has a legal relationship, as defined in Art. 3(1) or (2) of the Decree. This also includes elements of conduct intended to conceal such violations;
- c) **«reporting»** or **«to report»**: the written or oral communication of information on violations;
- d) **«internal reporting»**: the written or oral communication of information on violations submitted through the internal reporting channel referred to in Art. 4 of the Decree;
- e) **«external reporting»**: the written or oral communication of information on violations submitted through the external reporting channel referred to in Art. 7 of the Decree;
- f) **«public disclosure»** or **«to disclose publicly»**: making information about violations



- publicly available through the press, electronic media, or other means of dissemination capable of reaching a large audience;
- g) **«reporting person»** or **«whistleblower»**: the natural person who makes a report or public disclosure of information about violations discovered within their work context;
  - h) **«facilitator»**: the natural person who assists the reporting individual in the reporting process, operating within the same work context, and whose assistance must remain confidential;
  - i) **«employment context»**: the work or professional activities, present or past, carried out in the context of the relationships referred to in Art. 3(3) or (4) of the Decree through which, irrespective of the nature of such activities, a person acquires information about violations and in which they could risk retaliation in the event of public disclosure or report to the judicial or accounting authorities;
  - j) **«person involved»**: the natural or legal person mentioned in the internal or external report or public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the reported or publicly disclosed violation;
  - k) **«retaliation»**: any conduct, act, or omission, including attempted or threatened actions, carried out in response to a report, legal or regulatory disclosure, or public statement, which directly or indirectly causes or may cause unjust harm to the individual making the report or to those associated with the report;
  - l) **«follow-up»**: the action taken by the individual responsible for managing the reporting channel to assess the validity of the reported facts, the outcome of the investigation, and any measures taken;
  - m) **«feedback»**: communication to the reporting person regarding the follow-up given or intended to be given to the report.

### **3. Scope, characteristics and types of reporting**

#### **3.1 Subjective scope**

The reporting person is the natural person who reports or publicly discloses information about violations discovered during their work.

In compliance with the law, this procedure applies to individuals who are, even temporarily, in a working relationship with the Company, even if they do not hold employee status. It also applies, subject to certain conditions, to those who do not yet have a legal relationship with the Company (during pre-contract negotiations)



and to those whose relationship has ended or who are on probation.

Therefore, the following individuals are included among those entitled to protection as reporting individuals:

- employees, even during their probationary period;
- self-employed workers, individual entrepreneurs, and collaborators with whom the Company has relationships for the provision of services, performance of works, or supply of goods;
- holders of agency relationships, commercial representation and other ongoing and coordinated collaboration arrangements under the laws in force at the time, who carry out their work activities for the Company;
- workers or collaborators who work for legal entities that supply goods or services or carry out works for the Company;
- freelancers and consultants working for the Company;
- volunteers and paid or unpaid trainees who work for the Company;
- Shareholders of the Company or representatives of the Shareholders;
- Directors, Statutory Auditors, the person in charge of the legal audit, the members of the Supervisory Board, or any individual with administrative, management, control, supervisory, or representative functions exercised de facto.

Protection is extended not only to the individuals mentioned above who make reports, public disclosures, or complaints but also to those who, although not the whistleblower, may still be subject to retaliation, even indirectly, because of their involvement in the reporting, public disclosure, or complaint process and/or because of their particular relationship with the whistleblower or complainant.

Pursuant to Article 3(5) of the Decree, the protection measures also apply:

- 'facilitator': the natural person who assists the whistleblower in the reporting process, operating within the same work context, and whose assistance must remain confidential;
- to individuals in the same work environment as the whistleblower, complainant, or person making a public disclosure who are connected to them by a stable emotional or kinship relationship up to the fourth degree;



- to co-workers of the whistleblower, complainant, or person making a public disclosure who work in the same environment and have a regular and ongoing relationship with that person. This applies only to activities carried out in the present, not to past activities;
- to entities owned—exclusively or in majority—by third parties on behalf of the whistleblower, complainant or person making a public disclosure;
- to entities where the whistleblower, complainant, or person making a public disclosure works;
- to entities operating in the same work environment as the whistleblower, complainant or person making a public disclosure.

### 3.2 Objective scope of protection

Information regarding violations of specific national and EU regulations is the subject of reporting, complaints, and public dissemination.

Therefore, information on violations that harm the public interest or the integrity of public administration or private entities is subject to reporting, public disclosure, or complaint.

The information may relate to violations already committed or yet to be committed, which the whistleblower reasonably believes could occur based on concrete evidence.

Aspects of conduct aiming to conceal violations may also be the subject of a report, public disclosure, or complaint.

Violations of the principles enshrined in the European Union Treaties and national legislation and the Code of Ethics on Gender Equality are in any case subject to reporting. Examples include, but are not limited to:

- any violation of the Gender Equality, Diversity and Inclusion Policy;
- any discriminatory behaviour contrary to the company's Gender Equality, Diversity and Inclusion policy;
- any form of verbal and/or physical violence.

#### ➤ Violations of national regulations

This category includes criminal, civil, administrative, or accounting offences, other



than those explicitly identified as breaches of EU law.

Secondly, the violations under consideration include:

- the predicate offences for the application of Italian Legislative Decree no. 231/2001;
- violations of the organisational and management models provided for in Legislative Decree no. 231/2001, which are also not attributable to violations of EU law. It should be noted that these violations do not constitute predicate offences for the application of Legislative Decree no. 231/2001 and relate to organisational aspects of the entity that adopts them.

➤ Violations of European legislation

These are:

- offences committed in breach of the EU legislation listed in Annex 1 to Legislative Decree no. 24/2023 and of all national provisions implementing it. Specifically, as mentioned above, these offences pertain to the following areas: public contracts; services, products, and financial markets; 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; privacy and personal data protection; and network and information system security. Examples include so-called environmental offences, such as the discharge, emission, or other release of hazardous materials into the air, soil, or water, or the unlawful collection, transport, recovery, or disposal of hazardous waste;
- acts or omissions affecting the financial interests of the European Union (Art. 325 of the Treaty on the Functioning of the European Union (TFEU), concerning the fight against fraud and illegal activities affecting the EU's financial interests, as specified in EU regulations, directives, decisions, recommendations, and opinions. Examples include fraud, corruption, and any other illegal activity related to Union expenditure;
- acts or omissions relating to the internal market that jeopardise the free movement of goods, persons, services, and capital (Art. 26(2) of the TFEU). This includes violations of EU competition and state aid rules, corporate tax violations, and mechanisms designed to secure a tax advantage that



frustrates the object or purpose of the applicable corporate tax law;

- acts or conduct undermining the object or purpose of the provisions of Union acts in the areas mentioned in the previous points above. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the European Union.

The use of so-called abusive practices, such as predatory pricing, target discounts, or tied sales, which violate the protection of free competition, could constitute a violation in this context.

Information on reportable violations does not include news that is patently unfounded, information already entirely in the public domain or acquired solely from unreliable rumours or hearsay.

The following cannot be reported, publicly disclosed or denounced:

- disputes, claims, or requests linked to a personal interest of the whistleblower or the person complaining to the judicial or accounting authorities that relate exclusively to their individual employment relationships or issues inherent to their relationships with higher-ranking figures;
- reports of violations that are already mandatorily regulated by European Union or national acts listed in Part II of the Annex to the Decree, or by national acts implementing European Union acts listed in Part II of the Annex to Directive (EU) 2019/1937, even if not explicitly mentioned in Part II of the Annex to the Decree;
- violations concerning national security and procurement related to defence or national security aspects unless these aspects are covered by relevant secondary EU law.

Irregularities in the management or organisation of the business are also not considered reportable violations.

Finally, the Decree does not affect the application of certain national or EU provisions. In particular, national or EU provisions on:

- classified information, as regulated by Art. 42 of Law 124/2007, which can only be accessed by staff duly authorised for their institutional functions;
- legal professional privilege;



- medical confidentiality;
- confidentiality of court deliberations;
- rules of criminal procedure;
- autonomy and independence of the judiciary;
- national defence and public order and security;
- exercise of workers' rights.

### **3.2.1 The elements and characteristics of reports**

Reports must be as detailed as possible so that the appropriate individuals can receive, process, and consider the facts.

In particular, the following must be clear:

- o the time and place where the reported fact occurred;
- o description of the fact;
- o personal details or other elements enabling identification of the person to whom the reported facts can be attributed.

It is also advisable to include any documents that may serve as evidence, along with the names of other individuals who may know the facts.

### **3.2.2 Anonymous reports and their handling**

Reports where the whistleblower's identity cannot be determined are considered anonymous.

Anonymous reports, if substantiated, are treated like regular reports and may be used to initiate investigations. The principles of protection for the whistleblower (if later identified) and the reported individual remain valid and unaffected.

However, these reports may be disregarded if they lack sufficient detail and/or precision.

### **3.3 The channels for submitting reports and how to submit them**

The following types of reporting are available:

- reporting through an internal channel;



- reporting through an external channel established and managed by ANAC;
- public disclosure;
- reporting to judicial or accounting authorities.

### **3.3.1 Reporting through an internal channel:**

Latteria Montello has implemented a secure, encrypted internal channel for submitting and managing reports. This ensures the confidentiality of the identities of the whistleblower, facilitator, any individuals involved, and those mentioned in the report, as well as the content of the report and any related documentation.

Reports can be submitted:

- in writing via computer or orally through voice messaging systems by accessing the dedicated ‘Whistleblowing’ section on the Company’s homepage at the following address:

<https://NonnoNanni.integrityline.com>

To complete a report, all mandatory fields must be filled in, and consent must be given for data processing in accordance with Regulation (EU) 2016/679 (GDPR).

The platform also allows for the attachment of documents supporting the validity and details of the reported events.

The submission of reports via a personal electronic device further ensures their confidentiality.

Once the report is submitted, the whistleblower receives a unique identification code, randomly and automatically generated by the IT platform. This code allows the reporting person to access the report, communicate with the individual responsible for managing the reports, track the outcome, and provide additional details or documentation if needed;

- in writing in a sealed envelope marked ‘*Strictly confidential - whistleblowing report*’ to the following address:

Latteria Montello SpA  
Via Fante d'Italia, 26



31040 Giavera del Montello (TV) - ITALY

*To the kind attention of the Supervisory Board*

It is recommended to use the form provided in **Annex 1** of this procedure when making a report.

The communication must include the following information:

- ❖ the whistleblower's details (first name, surname, email address, and telephone number), except with anonymous reports;
  - ❖ an indication that the report is made intending to keep their identity confidential and to benefit from the safeguards provided against any retaliation because of the report;
  - ❖ a detailed description of the facts;
  - ❖ the type of whistleblower (e.g. employee, former employee, candidate, freelancer/consultant, worker/collaborator in a company providing goods or services, volunteer/trainee, other) or, alternatively, an explicit wish not to specify this;
  - ❖ the type of violation (the rule that was violated) or, if not possible, an explanation that the reported conduct or facts cannot be linked to a specific regulatory case;
  - ❖ the infringer(s);
  - ❖ the location where the act, fact, or omission occurred;
  - ❖ the date (even if only approximate) when the act, fact, or omission occurred;
  - ❖ an explicit provision to disclose your identity to individuals other than those responsible for receiving the report, if necessary, to follow up on the report;
- at the request of the whistleblower, a direct meeting can be arranged with the individual responsible for handling the report within a reasonable timeframe. The oral report must be documented in writing (report signed by the whistleblower) or recorded in audio, with prior consent from the whistleblower. This ensures the recording can be replayed for the proper management of the investigation, as well as the appropriate archiving and



preservation of the reported information.

### **3.3.1.1 Person entrusted with the handling of reports through the internal channel and procedure**

The handling of the report via the internal channel is entrusted to the **Supervisory Body** (hereinafter **SB**) of Latteria Montello, appointed under Italian Legislative Decree no. 231/2001, an independent and impartial external party, qualified to carry out the required activities.

If the internal report is submitted to anyone other than the authorised individuals mentioned above, it must be forwarded to the competent person within seven days of receipt.

The Supervisory Body takes charge of the report:

- and, within seven days of receiving it, provides the whistleblower with an acknowledgement of receipt;
- maintains communication with the reporting person, where necessary;
- diligently follows up on reports received;
- will provide feedback on the report within three months of the acknowledgement of receipt, or, if no such acknowledgement is given, within three months from the expiry of seven days following the submission of the report.

Should the report be deemed manifestly unfounded because of the absence of factual elements to justify its investigation, or should the general content of the offence report be such as not to allow understanding of the facts, or should inappropriate or irrelevant documentation accompany the offence report, the reporting manager may decide to dismiss the report, notifying the whistleblower without delay.

All received reports and the documentation related to the investigative activities are kept by the Supervisory Board, in compliance with confidentiality and privacy provisions.

### **3.3.2 Reporting through an external channel established and managed by ANAC:**

While the internal channel is preferred, reports may also be submitted via the external channel activated by ANAC. This channel ensures the confidentiality



of the reporting person's identity, as well as the identities of those involved or mentioned in the report, and the content of the report and related documentation, using encryption tools.

A report may be made through the external channel in the following cases:

1. the internal channel is not active;
2. the reporting person has already submitted an internal report, but the reporting manager has not provided any follow-up; This includes a failure by the SB to carry out its duties, such as keeping to reasonable deadlines, ensuring data confidentiality, or assessing the essential requirements of the report, etc);
3. the reporting person has reasonable grounds to believe, based on the factual circumstances attached and actual information, not mere inferences, that submitting an internal report would be ineffective or compromised:
  - o the report would not be effectively followed up;
  - o this could lead to the risk of retaliation;
4. the reporting person has reasonable grounds to believe that the violation may pose an imminent or clear danger to the public interest.

ANAC receives external reports through the following dedicated channels:

- information platform, accessible at the following address:  
<https://www.anticorruzione.it/-/whistleblowing>;
- oral reports submitted through telephone lines with voice messaging systems;
- face-to-face meetings arranged within a reasonable period.

If an external report is mistakenly submitted to a subject other than ANAC, it must be forwarded to ANAC *within seven days of receipt*, with the reporting person being notified of the transmission.

A report is considered inadmissible and will be closed for the following reasons:

- a) manifestly unfounded due to the absence of factual elements that can be



- linked to the violations specified by the Decree;
- b) manifest absence of the legal prerequisites for the Authority to exercise its supervisory powers, including the lack of prerequisites for the report itself;
  - c) manifest lack of competence by the Authority in the matters reported;
  - d) the report contains insufficient detail, making it impossible to understand the facts, or it is accompanied by inappropriate or irrelevant documentation that hinders comprehension of the report's content;
  - e) submission of documentation alone, without an accompanying report of unlawful conduct;
  - f) lack of details that constitute essential elements of the report of illicit activities for the management of reports and for the exercise of sanctioning powers;
  - g) existence of minor violations.

In managing the external reporting channel, ANAC carries out the following activities:

- a) provides any interested person with information on the use of the external reporting channel, as well as on protective measures;
- b) notifies the reporting person of the receipt of the external report within seven days from the date of its receipt unless the reporting person explicitly requests otherwise or ANAC considers that the notice would undermine the protection of the confidentiality of the reporting person's identity;
- c) liaises with the reporting person and requests additional information if necessary;
- d) diligently follows up on reports received;
- e) conducts the preliminary investigations to address the report, including hearings and the acquisition of relevant documents;
- f) provides a response to the reporting person *within three months, or within six months if there are justified and reasoned grounds, from the date of acknowledgement of receipt of the external report* or, in the absence of such acknowledgement, *from the expiry of seven days after receipt*;



- g) informs the reporting person of the final outcome of the investigation, which may involve filing the report, transmitting it to the relevant authorities, or recommending or imposing administrative sanctions.

Any other specific information regarding the use of the external channel can be found in the dedicated section of ANAC's institutional website.

### ***3.3.3 Public disclosure***

In accordance with the Decree, whistleblowers may also make a public disclosure while still benefiting from protection.

Protection is granted if one of the following conditions is met at the time of disclosure:

1. when the internal or external reporting channel has been used in advance, and no acknowledgement has been provided, or no action has been taken within the prescribed time frame. This includes cases where the internal channel has been used but has not functioned properly;
2. when, based on reasonable grounds and the circumstances of the specific case, the whistleblower believes that the violation may pose an imminent or obvious danger to the public interest;
3. when, based on reasonable grounds justified by the circumstances of the specific case, the whistleblower believes that using the internal or external reporting channel may result in retaliation or may not be effectively followed up.

In cases of public disclosure, the considerations outlined above for external reporting also apply, particularly regarding the existence of justified reasons and well-founded evidence.

With public disclosure, if the whistleblower voluntarily reveals their identity, confidentiality is not protected, though all other forms of protection under the Decree remain in place. If, however, a pseudonym is used to disclose violations, preventing the whistleblower's identification, ANAC will treat it as an anonymous report. It will record the disclosure for preservation to ensure that, if the reporting person's identity is later revealed, they will still receive protection against retaliation.

The person making a public disclosure must be distinct from the one providing



information to journalists. In such cases, the Decree provides that the rules on professional secrecy of journalists remain unaffected.

### **3.3.4 Reporting to judicial or accounting authorities**

Should the reporting person be a public official or a person responsible for a public service, even when they have made a report through the internal or external channels provided by the Decree, they are not exempt from the obligation under the combined provisions of Article 311 of the Italian Code of Criminal Procedure and Articles 361 and 362 of the Italian Criminal Code - to report any criminal offences and instances of financial damage to the competent judicial or accounting authorities.

The fact remains that the objective scope of Articles 361 and 362 of the Italian Criminal Code, which mandate reporting only for offences prosecutable ex officio, is narrower than that of reports submitted by the reporting person, who may also report other types of offences.

Where a civil servant reports an offence to the judicial authorities pursuant to Articles 361 or 362 of the Italian Criminal Code and subsequently faces discrimination because of their report, they are entitled to the protections provided by the Decree against retaliation.

The judicial authorities to whom the report is made must follow the same rules governing the protection of confidentiality and the content of reports.

### **3.4 Protections**

The protection system provided for by Legislative Decree no. 24/2023 guarantees the following types of protection:

1. protection of the confidentiality of the whistleblower, the facilitator, the person involved, and any individuals mentioned in the report;
2. protection against any retaliatory measures taken by the Company due to the report, public disclosure, or complaint;
3. limitations of liability concerning the disclosure and dissemination of specific categories of information.

Waivers or settlements, whether in whole or in part, of the rights and remedies listed above are generally considered invalid. This does not apply to waivers and



settlements signed in protected forums, such as judicial, trade union, or administrative settings.

### **3.4.1 The protection of confidentiality**

#### **3.4.1.1 The protection of the whistleblower's confidentiality**

The identity of the reporting person and any other information from which their identity may be directly or indirectly inferred may not be disclosed without the express consent of the reporting person to individuals other than those authorised to receive or follow up on the reports.

The whistleblower's confidentiality, particularly regarding the secrecy of their identity, is guaranteed as follows:

- in criminal proceedings, in the manner and within the limits set out in Article 329 of the Italian Code of Criminal Procedure;
- in proceedings before the Court of Auditors, with a prohibition on disclosure until the investigation phase is concluded;
- in disciplinary proceedings, with a prohibition on disclosure where the disciplinary charge is based on investigations that are distinct and additional to the report, even if they result from it. If the complaint is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the accused's defence, the report will be usable for disciplinary proceedings only if the reporting person expressly consents to the disclosure of their identity.

In cases where the disclosure of the reporting person's identity and related information is also indispensable for the defence and protection of the person charged with the disciplinary offence or for another person involved, in addition to the reporting person's consent, the reporting person must be given express written notice of the reasons for disclosing the confidential data.

#### **3.4.1.2 The protection of the confidentiality of the identity of reported persons and others**

The instruments and procedures adopted by the Company in managing reports ensure the protection of the identity of the person reported, as well as other persons involved or mentioned in the report, until the conclusion of the proceedings initiated because of the report, and in compliance with the same



guarantees provided for the reporting person.

### **3.4.1.3 Processing of personal data**

The acquisition and management of reports, public disclosures, or complaints, including communications between the competent authorities, is carried out in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR), with Legislative Decree no. 196 of 30 June 2003 and with Legislative Decree no. 51 of 18 May 2018.

The protection of personal data is ensured not only for the reporting person but also for others to whom confidentiality protection applies, such as the facilitator, the person involved, and those mentioned in the report, as they are considered 'affected' by the data processing.

Reports may only be used to the extent necessary for their proper and diligent follow-up.

All personal data that are not useful or relevant to the management of the reports are not processed or collected, or if this occurs incidentally, they are deleted.

Latteria Montello acts as the data controller for personal data managed within the internal reporting channels in compliance with the principles outlined in the aforementioned legislation.

To this end, appropriate information is provided to the reporting persons and others concerned, and all measures are taken to protect the rights and freedoms of those involved.

Within the internal reporting channels, the SB, as an independent external entity responsible for receiving and processing reports, assumes the role of data processor.

The SB, in turn, may, under their responsibility, assign specific tasks and functions related to the processing of personal data to designated individuals acting under their authority.

The data controller, pursuant to data protection legislation, also includes the provider of the platform the Company uses to manage the flow of reports to the SB.



Should authorised individuals or data processors violate data protection rules, the responsibility lies with the data controller or data processor under whose direction those individuals have acted.

### **3.4.1.3.1 Retention of reporting documentation**

Internal and external reports and the related documentation are retained for as long as necessary for processing the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations outlined in Article 3.4.1.2. of this procedure, in Art. 12 of Italian Legislative Decree no. 24/2023 and the principle laid down in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3(1)(e) of Italian Legislative Decree. 51/2018.

If a recorded voice messaging system is used for reporting, the report, subject to the reporting person's consent, is documented either by recording it on a suitable device for storage and playback or through a verbatim transcription. With a transcription, the reporting person may review, rectify, or confirm the transcript's content by signing it.

When a report is made orally during a meeting with the Reporting Manager, at the reporting person's request, the Reporting Manager will document it, subject to the reporting person's consent, by recording it on a suitable device for storage and playback or by producing a written record. With minutes, the reporting person may verify, rectify and confirm the minutes of the meeting by signing them.

### **3.4.2 Protection from retaliation**

Any conduct, act, or omission, including attempted or threatened actions, in response to a report, legal or regulatory disclosure, or public statement, which directly or indirectly causes or may cause unjust harm to the individual making the report or to those associated with the report, is strictly prohibited.

Examples of actions that may constitute retaliation include:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) changes in duties, workplace relocation, salary reduction, or alteration of working hours;



- d) suspension of training or any restriction of access to it;
- e) demerits or negative references;
- f) imposing disciplinary measures or other sanctions, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) failure to convert a fixed-term employment contract into a permanent contract, where the employee had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to a person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) blacklisting, whether formal or informal, based on sectoral or industry agreements, which may prevent the individual from finding employment in that sector or industry in the future;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a licence or permit;
- o) request to undergo psychiatric or medical examinations.

Acts carried out in violation of the prohibition of retaliation are null and void.

Any retaliation suffered may be reported to ANAC, providing the elements from which the preliminary evidence of a retaliatory threat or attempt can be inferred.

Based on the elements provided, if it can be inferred that an attempt has been made or that the threat is real, ANAC will initiate the sanctioning procedure and inform the National Labour Inspectorate of any measures within its remit.

To enjoy the above protection:

1. Based on the circumstances of the specific case and the data available at the time of the report, public disclosure, or complaint, whistleblowers or complainants must reasonably believe that the information on the reported,



- disclosed, or reported violations is true. Mere suppositions, rumours, or information already in the public domain are insufficient;
2. the violations reported, disclosed, or reported must be relevant in that they fall within the objective scope of the Decree;
  3. reporting or public disclosure must be made in accordance with the provisions of the Decree and this procedure;
  4. there must be a close link between the report, public disclosure, or whistleblowing, and the unfavourable conduct, act, or omission suffered directly or indirectly by the reporting or whistleblowing person.

Protection is not guaranteed, and a disciplinary sanction may be imposed on the whistleblower or complainant when it is established, even by a first instance judgment, that:

- (i) the reporting person has criminal liability for defamation, slander, or related offences in connection with the report to judicial or accounting authorities,
- or
- (ii) if liability has been established for the same reasons in cases of wilful misconduct or gross negligence.

The Company must prove that the actions or facts affecting the complainant are unrelated to the report, complaint, or public disclosure made.

Any specific individuals who have a close association with the whistleblower, complainant, or informant and may suffer retaliation as a result of this connection do not benefit from the reversal of the burden of proof. These include facilitators, people in the same work environment, work colleagues, and even legal entities, where such entities are owned by the complainant, whistleblower, informant, or entities where they work or that operate in the same work context. Therefore, if they claim to have suffered retaliation or damage, the burden of proof lies with these individuals.

### **3.4.3 Limitations of liability for persons who report, complain, or make public disclosures**

Persons who report, denounce, or make a public disclosure revealing violations



of information covered by official secrecy, professional secrecy, scientific and industrial secrets, the duty of loyalty, or violations of copyright protection and personal data protection laws, or who disclose or disseminate information about violations that may harm the reputation of the person involved or reported, do not incur any civil, criminal, administrative, or disciplinary liability for these actions, provided that:

- at the time of disclosure or dissemination, there are reasonable grounds to believe that the disclosure or dissemination of the information is necessary to reveal the violation;
- the report, public disclosure, or complaint to the judicial or accounting authorities is made under the same conditions as those outlined for whistleblower protection, as specified in point 3.4.2 above.

#### **3.4.4 Support measures**

To further strengthen whistleblower protection, ANAC has agreed with third sector organisations to provide support measures for whistleblowers. These bodies, listed in a special register published by ANAC on its institutional website, provide free assistance and advice on:

- reporting methods;
- on the protection against retaliation recognised by national and EU legislation;
- the rights of the person involved;
- the terms and conditions for accessing legal aid.

#### **4. Disciplinary sanctions**

The following individuals are liable to sanctions:

- i. a whistleblower who has made a report with malicious intent, gross negligence, or which proves to be false, unfounded, defamatory, or made solely to harm the Company, the reported person, or others involved in the report;
- ii. someone who has violated the confidentiality of the complainant;
- iii. someone responsible for acts of retaliation;
- iv. someone who has obstructed or attempted to obstruct the report.



ANAC may impose the following administrative fines on the responsible individual:

- EUR 10,000 to EUR 50,000 for retaliatory conduct, actions obstructing the investigation of the report, or violations of confidentiality obligations;
- EUR 10,000 to EUR 50,000 for failing to establish reporting channels, failing to adopt procedures for making and handling reports, or for adopting procedures that do not comply with the legislation;
- EUR 500 to EUR 2,500 may be imposed for reports made with malice or gross negligence (penalties are excluded in cases of criminal liability).

## ***5. Disclosure of the procedure for handling whistleblowing reports***

This procedure, which provides information on the prerequisites, internal and external channels, and the process for handling reports, is displayed and made easily visible in workplaces. It is also published on the intranet portal and accessible to individuals who, while not physically present in the workplace, have a legal relationship with the Company. To that end, the procedure is also published on the Latteria Montello website at the following address:

<https://www.nonnonanni.it>

Finally, the procedure is covered in specific training sessions held to raise awareness of the whistleblowing process and its proper use.



## WHISTLEBLOWING REPORTING SAMPLE FORM

<p><b>Description of facts in detail</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>Reporting type</b></p> <p><input type="checkbox"/> Employee/former employee</p> <p><input type="checkbox"/> Candidate</p> <p><input type="checkbox"/> Freelance professional/consultant</p> <p><input type="checkbox"/> A worker/collaborator in an enterprise providing goods or services that carries out work for third parties;</p> <p><input type="checkbox"/> Volunteer/trainee</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> I would rather not say</p>
<p><b>Type of violation</b></p> <p><input type="checkbox"/> Violation of the Organisational Model or Italian Legislative Decree no. 231/2001</p> <p><input type="checkbox"/> .....</p> <p><input type="checkbox"/> I don't know</p>
<p><b>Offender(s)</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>



<p><b>Person(s) aware of the violation</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>Location where the act, fact, or omission occurred</b></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>Organisational unit(s) where the act, fact, or omission occurred</b></p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>Date (even if only approximate) when the act, fact, or omission occurred</b></p> <p>.....</p> <p>.....</p> <p>.....</p>
<p>If a disciplinary procedure is initiated (whose complaint is based, in whole or in part, on the Report) and knowledge of your identity is essential for the defence of the accused, do you consent to disclosing your identity?</p> <p><input type="checkbox"/> I consent</p> <p><input type="checkbox"/> I do not consent</p>
<p>Do you consent to your identity being disclosed, directly or indirectly, to individuals other than those authorised to receive or follow up on Reports?</p> <p><input type="checkbox"/> I consent</p> <p><input type="checkbox"/> I do not consent</p>



## Contacts

You can choose to send the report anonymously; otherwise, please indicate your data

Anonymous form

Non-anonymous form

First and last name .....

Email address: .....

Telephone number .....