



# WHISTLEBLOWING

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## WHISTLEBLOWING PROCEDURE

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**Drafted by:** Supervisory Body (SB) on: 20/09/2023

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**Verified by:** Board of Directors on: 25/09/2023

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**Approved by:** Board of Directors on: 25/09/2023

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**Changes made to previous revision:**

## 1 APPLICABILITY

The procedure concerns employees, collaborators and anyone who has professional relationships with LATI.

## 2 RESPONSIBILITIES

Supervisory Body (SB)	To supervise the functioning and observance of Model 231 and the company's Code of Ethics.
Report Managers (SB external members)	To manage reports, in particular to:  receive and examine submitted reports; evaluate the reporting process and ensure it works correctly inform the reporting person of the outcome of the report
Reporting person	To report all cases envisaged by the procedure and described herein

## 3 REFERENCES AND GLOSSARY

Legislation referred to:	Italian Legislative Decree 8 June 2001, no. 231 (regulating the administrative liability of legal persons, companies and associations even without legal personality)  Italian Legislative Decree no. 24 of 2023 implementing/transposing Directive (EU) 2019/1937
Supervisory Body (SB):	Body appointed by LATI pursuant to Italian Legislative Decree 231/2001 and composed of two external members plus the Group HR Director
Group HR Director	The holder of this position, which appears in the corporate organisational chart, and is a gender-neutral position
Report Managers	Only the external members of the Supervisory Body.  Internal corporate systems for reporting breaches, even anonymously
Whistleblowing	Committee set up by the Management to ensure effective adoption and continuous and effective application of the Gender Equality Policy
Steering Committee	Formal document in which the organisation defines the general framework within which strategies and objectives concerning gender equality must be identified

## 4 METHODS

### 4.1 Introduction and reference legislation

This procedure aims to identify appropriate organisational solutions regarding internal breach reporting (so-called whistleblowing), in accordance with the provisions of applicable law and proportional to the nature of the activities carried out by, and operational complexity of, the company LATI Industria Termoplastici S.p.A. (hereinafter “LATI” or the “Company”).

Italian legislative decree no. 24 del 2023 (hereinafter “Decree”), implementing Directive (EU) 2019/1937, repeals the previous national legislation on whistleblowing and, in a single regulatory text, applicable in both the public sector and the private sector, sets out the regime designed to protect individuals who report unlawful conduct of which they become aware in a work context.

The new law introduces an integrated system of rules, intended for the public and private sectors, which coordinates European law and national law with the aim of encouraging the reporting of offences that undermine the public interest or the integrity of an organisation. The new regime increases the protection enjoyed by reporting persons (so-called whistleblowers).

Furthermore, art. 6, paragraph 2-bis, of Italian Legislative Decree 8 June 2001, no. 231 (regulating the administrative liability of legal persons, companies and associations even without legal personality) is also applied, requiring that organisations adopt organisational models that include — among other things — the following: (i) one or more channels for the detailed reporting of any unlawful conduct under Italian Legislative Decree 231/2001 or of breaches of the organisation's organisational and management model, which guarantee the anonymity of the reporting person; (ii) at least one alternative reporting channel able to guarantee, using IT methods, that the confidentiality of the identity of the reporting person is protected. With regards to these provisions, please refer to the Organisation and Management Model adopted by the Company (hereinafter “Model 231”).

### 4.2 Reporting Persons

Reports can be submitted by anyone who works with LATI.

In particular, reports can be submitted by — these are examples, not an exhaustive list — employees, including self-employed workers; those who have a professional collaboration relationship with the Company; freelancers and consultants; volunteers; interns (including unpaid ones); and, finally, shareholders and individuals with administrative, managerial, supervisory or representative roles. Reports may also be submitted by people whose employment relationship with LATI has ended, providing the report concerns incidents that occurred during that relationship, as well as prospective employees who acquire information on breaches during the selection process or in other phases of the pre-contractual negotiation.

### 4.3 Subject of reports

For the purposes of this procedure, the following may be reported by staff, members of corporate bodies or third parties (customers, suppliers, consultants, collaborators) that have dealings and business relations or any relationship with the Company: acts, facts or omissions that could constitute breaches of the rules governing the Company's activities, in particular that could constitute breaches of the provisions and principles established by Italian and European rules applicable to the Company or by the internal procedures adopted by the Company, and that could undermine the integrity of LATI.

In particular, reports may concern breaches of national provisions that constitute:

- i. administrative, accounting, civil or criminal offences;
- ii. unlawful conduct under Italian Legislative Decree 231/2001 or breaches of LATI's Model 231.

Furthermore, pursuant to the Decree, the following may also be reported:

- a) breaches of national and European provisions that constitute offences relating to the following areas: public procurement; financial services, products and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and of personal data and security of networks and information systems;
- b) breaches of European provisions that constitute: i) acts or omissions affecting the financial interests of the Union<sup>1</sup> ; ii) acts or omissions relating to the internal market<sup>2</sup> ; iii) acts and behaviours that defeat the object or purpose of the provisions of Union laws in the areas mentioned above.

For the report to be worthy of consideration, the breach must fall within the objective scope of application of the law, and have the potential to undermine the public interest and the integrity of the Company; there must also be well-founded reasons that lead the reporting person or whistleblower to believe that the information is true.

Reports made by the reporting person or a person filing a complaint with a judicial or accounting authority may not consist of claims, disputes, or requests of a personal nature, relating exclusively to their own working or public employment relationships with superiors or other collaborators, unless they are connected with or concern:

- incidents of physical, verbal or digital violence;
- incidents of physical, verbal or digital violence;
- discrimination and any form of non-inclusivity;
- violation of regulations or internal rules/procedures relating to compliance with and prevention of the crimes referred to in Italian Legislative Decree 231/2001;
- documented failure to comply with the principles set out in the Company's Code of Ethics and Gender Equality Policy.

The cases just listed do not fall within the scope of Italian Legislative Decree no. 24 of 2023 regarding whistleblowing. However, the Company deems it appropriate that they be reported using the same methods.

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<sup>1</sup> Art. 2 paragraph 1 point. a) n. 4) of the Decree

<sup>2</sup> Art. 2 paragraph 1 point. a) n. 5) of the Decree. This includes all breaches of European Union rules on competition and state aid, as well as infringements relating to the internal market linked to acts that breach corporate tax rules or mechanisms, where the aim is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.



#### 4.4 Report Managers

LATI has appointed Anna Del Favero and Guido Beltrame, in their capacity as members of the Supervisory Body established pursuant to Italian Legislative Decree 231/2001, as Report Managers responsible for:

- receiving and examining submitted reports;
- evaluating the reporting process and ensuring that it works correctly.

The activity of the Report Managers is intended, first and foremost, to ensure that reports are processed efficiently and within a reasonable timeframe. To this end, they must:

- (i) acknowledge receipt of the report to the reporting person within seven days of that receipt;
- (ii) maintain communication with the reporting person where necessary;
- (iii) give feedback (i.e., inform the reporting person of how the report has been, or is to be, followed up on) within three months of the date of the acknowledgment of receipt or, failing that, of the expiry of the seven-day period after the report was made;
- (iv) diligently follow up on the report, assessing the accuracy of the allegations made in it, the outcome of investigations and any measures adopted.

The Report Managers (SB external members) can carry out the examination and evaluation activities with the support, if necessary, of qualified personnel, including external personnel.

#### 4.5 Ways to report

In order to ensure confidentiality of the identity of the reporting person or people involved, the content of the report and the documentation relating to it, the Company has adopted a reporting method that uses channels completely separate from its ERP system.

To report information, the reporting person, using their own electronic device (PC, tablet or smartphone), must access the LATI Integrity Complylog platform at the following website: <https://lati.integrity.complylog.com/>

A form will open (hereinafter "Online Form") where they can enter the information they wish to report.

Technical instructions for reporting can be found in the attached document.

The reporting person can request a face-to-face meeting with the Report Managers (SB external members), who must arrange this within a reasonable time. This request can be made via the Online Form.

By means of a unique code generated automatically by the system, the Online Form allows the reporting person to verify, modify, and integrate the content of their report, attaching documentation or audio files. Again, by accessing the Online Form, using the assigned unique code (Token), the reporting person can view any messages sent by the Report Managers (SB external members).

The reporting person must provide elements useful for investigating the reported breach and for ascertaining the accuracy of the allegations made. The report must contain, where possible, the following information:

- the reporting person's general details, including their professional qualification, place of work and contact details. Please note that reports **can also be made anonymously**;
- the place and date/period in which the breach is alleged to have taken place;
- a clear and complete description of the alleged breach being reported;
- general information or other elements making it possible to identify the person or persons alleged to have committed the reported breach;
- the names of any other individuals who can provide information relating to the reported breach and any documents that can confirm that the breach occurred;
- any other information that might constitute useful feedback concerning the accuracy of the allegations made in the report;
- a declaration by the reporting person in which they confirm the absence or state the existence of any private interest connected with the report made.

The e-mail address [odv@it.lati.com](mailto:odv@it.lati.com), which receives mail that is read by all the members (internal and external) of the Supervisory Body, remains active. Please note that this channel of communication does not have the same characteristics as the LATI Integrity Complylog platform nor the levels of security, including the encryption tools, guaranteed by the latter.

#### 4.6 Procedure to follow in the event of a report

Within 7 days of receiving the report, a Report Manager (an SB external member) informs the reporting person, through the platform, that the report has been received and that the examination procedure is under way, and begins verifying the validity or otherwise of the allegation.

To this end, where necessary, the Report Manager (an SB external member) maintains contact with the reporting person, possibly requesting the latter for additional information. All communication with the reporting person takes place through the Online Form, although in-person meetings or telephone calls between the reporting person and the Manager may be arranged.

In any case, at the end of the investigations, the Report Manager (an SB external member) proceeds as follows:

- gives "feedback", in other words, informs the reporting person of how the report has been, or is to be, followed up on;
- diligently follows up on the report, assessing the accuracy of the allegations made in it, the outcome of investigations and any measures adopted.

To gather information, the Report Manager (an SB external member) may:

- carry out, even directly, in compliance with any specific applicable regulations, in-depth investigations by, for example, formally summoning and interviewing the reporting person, the reported person and/or other people involved in the alleged breach and/or aware of the facts, as well as requesting the aforementioned persons to produce reports and/or documents;
- call in external experts, if this is deemed appropriate.



Should the investigations determine that the allegation is founded, the Report Manager (an SB external member) proceeds to inform the following parties as follows:

- i. the reporting person, of the outcome of the investigations;
- ii. the CEO, through a specific communication, so as to ensure that the relevant measures are adopted as necessary, even urgently;
- iii. the Group HR Director, for the relevant assessments, in cases where the report concerns failure to comply with rules/procedures, or acts with possible repercussions from a disciplinary or labour law perspective, including forms of physical, verbal, digital harassment in the workplace, and acts of bullying or discrimination. The Group HR Director contacts the reporting person, handles the allegation, and subsequently communicates the outcome to the Report Managers (SB external members). The Group HR Director will decide whether or not to involve the Steering Committee, established for the purposes of gender equality certification.

In cases where the report concerns serious violations, as well as in all other cases deemed appropriate by the Report Managers (SB external members), the latter immediately inform the Board of Directors and the Board of Statutory Auditors of the undertaking and outcome of the investigations.

In cases where the reporting person is partly responsible for the breach being reported, they will, unless their conduct is particularly serious and critical, receive privileged treatment compared with other persons partly responsible.

The process described thus far must be concluded as quickly as possible, according to criteria that take into account the seriousness of the breach, in order to prevent further damage to the Company resulting from its possible persistence. In any case, the procedure must be completed within 3 months of the date of the acknowledgement of receipt of the report or, in the absence of such acknowledgement, within three months of the expiry of the seven-day deadline following submission of the report.

#### **4.7 Protection of the reporting person**

Under the law, the reporting person enjoys certain protections, namely the right to confidentiality, but also prohibition of retaliation by the employer for the complaint made, and nullity of any retaliatory acts that may be suffered in violation of this prohibition.

The protection regime envisaged for reporting persons is also extended, in accordance with the provisions of the law, to other subjects deserving protection such as: (i) so-called "facilitators", defined as natural persons who assist a reporting person in the reporting process in the same work-related context, and whose assistance should be confidential; (ii) third persons who are connected with the reporting person and who could suffer retaliation in a work-related context, such as colleagues who have habitual or regular dealings with the person; (iii) people within the same working context who are linked to the reporting person by a stable personal relationship or who are relatives up to the fourth degree of kinship; (iv) legal entities that the reporting person owns or has worked for, as well as legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

##### **A. Data confidentiality**

To ensure that whistleblowers are not prevented from coming forward to report breaches for fear of retaliation, all those who receive or are involved in the management of the report are required to protect the confidentiality of the information they receive. Throughout all the stages of the procedure, the identity of the reporting person, and any other information from which their identity might be deduced, directly or indirectly, may not, without the express consent of the person themselves, be revealed to persons other than those who are entitled, under this procedure, to receive or to follow up on reports, and expressly authorised to process such data in compliance with Regulation (EU)

2016/679 of 27 April 2016 (General Data Protection Regulation – “GDPR”). The privacy policy PRV2023092202R1-IT and any subsequent amendments thereof, which you are invited to consult, can be found on the LATI Integrity Complylog platform, and it describes how the reporting person’s personal data is processed. It does not affect the rules governing investigations or proceedings initiated by the judicial authority in relation to the breach reported. European and national personal data protection laws regulating access to personal data do not apply to the identity of the reporting person.

Likewise, the confidentiality of the personal data of the alleged perpetrator of the breach as well as the content of the report and the related documentation must be guaranteed.

In situations where the allegation against the reported person is based on investigations that are distinct from and additional to the report, albeit a consequence of it, the anonymity of the reporting person remains guaranteed in any disciplinary proceedings against the reported person. If the complaint against the reported person is based, entirely or in part, on the report, and disclosure of the reporting person’s identity is indispensable for the reported person’s defence, the report will be usable in disciplinary proceedings only if the reporting person expressly consents to the disclosure of their identity. In this situation, the Report Manager (an SB external member) informs the reporting person, in writing, of the reasons for the disclosure of their confidential data.

Any breach of the duty of confidentiality, including the disclosure of information that might allow reporting person’s identity to be deduced, is considered a violation of this procedure and constitutes a disciplinary breach, without prejudice to further forms of liability provided for by law.

#### B. Prohibition of discrimination and retaliation

Under this procedure, the reporting person cannot, for reasons connected even indirectly to the allegation made, be sanctioned, dismissed or subjected to any discriminatory or retaliatory measure, direct or indirect, affecting their working conditions.

Retaliatory or discriminatory dismissal of the reporting person is null and void, as is, under article 2103 of the Italian Civil Code, any modification of duties, as well as any other retaliatory or discriminatory measure adopted against them. Discriminatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation resulting in intolerable working conditions.

In the event of any disputes, after the submission of the report, over the imposition of disciplinary sanctions, demotions, dismissals, transfers or the imposition of other organisational measures that, directly or indirectly, negatively affect the reporting person’s working conditions, it is the Company’s responsibility to demonstrate that such measures are based on reasons unrelated to the report itself.

A person who believes they have suffered discrimination reports it in detail to a Report Manager (an SB external member) who, having ascertained the validity of the claim, reports the case to the competent corporate bodies, so that the necessary steps can be taken to correct the situation and/or remedy the negative effects of the discrimination.

All forms of retaliation or discrimination affecting the working conditions of those involved in ascertaining the validity of the report are also prohibited.

#### **4.8 The reporting person's liabilities**

This procedure does not affect the criminal liability of the reporting person for crimes of defamation or slander or the said person's civil liability, for the same reason, in cases of willful misconduct or gross negligence. In such cases, the protections referred to in this procedure are not guaranteed and the reporting person receives a disciplinary sanction.

The reporting person is also liable for any forms of abuse of this procedure, as in the case of reports made for manifestly opportunistic reasons and/or for the sole purpose of harming the reported person and/or other persons, and for any other possible improper use or intentional exploitation of the institution to which this procedure refers.

#### **4.9 Data processing and report retention period**

The processing of personal data connected with the submission and management of reports is carried out by the Company, as Data Controller, in compliance with the provisions of the GDPR.

Internal and external reports and the related documentation are kept by the Report Manager for the length of time necessary to process the reports and in any case not beyond five years from the date of communication of the final outcome of the reporting procedure.

#### **4.10 Updating and publication of the procedure**

This procedure and any amendments to it are approved by the Board of Directors.

The contents of this procedure may be updated in order to implement any regulatory or organisational changes in this field, as well as whenever such updating is appropriate.

This procedure is also available on the Company's website.

## 5 STORAGE

Documents, reports and recordings are stored electronically at the relevant offices in accordance with art. 4.9.

## 6 ATTACHMENTS

### 6.1 ATTACHMENT Users' guide to reporting