



**POLICY FOR THE REPORTING OF VIOLATIONS**  
***(WHISTLEBLOWING)***

**IRINOX S.p.A.**

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## 1. PURPOSE

This document aims to regulate the procedures through which any violations of national regulatory provisions or those of the European Union that harm the public interests or integrity of Irinox S.p.A. (hereinafter, also the “Company”) as well as relevant unlawful conduct pursuant to Italian Legislative Decree no. 231 of 8 June 2001 are reported by anybody who becomes aware of them in the context of the working relationship or professional partnership, with the Company or in any case, in the working context as defined below.

In particular, this document is intended to illustrate: the channels, procedures and prerequisites for carrying out internal or external reporting, as well as the operational indications to be observed by the whistleblower in submitting them; the protections reserved for the whistleblower, as well as the responsibilities that they may incur in the event of reports that turn out to be false or unfounded; the protective measures the whistleblower and other persons involved in the reporting in various capacities.

This document has been drawn up in accordance with the provisions of Legislative Decree no. 24 of 10 March 2023, implementing EU Directive 2019/1937 regarding the protection of persons who report violations of EU law and national regulations.

## 2. DEFINITIONS

The terms indicated in this document with an initial capital letter shall have the meaning indicated below:

**Whistleblowing Management Committee:** the party, whether internal or external, formally appointed by the Company to manage the Whistleblowing channel.

**Work Context:** The employment or collaboration relationship between the Reporting Person and the Company, whether at present or in the past, in the context of which, regardless of the nature of the activity carried out, the person acquires information on Violations and for which he/she could suffer retaliation in the event of a Report, Public Disclosure or complaint to the competent authorities.

**Public Disclosure:** any behaviour that may release Information on Violations into the public domain by print, electronic or other means of dissemination capable of reaching a large number of people.

**Facilitator:** the natural person assisting the Reporting Person in the Reporting process, operating within the same Work Context and whose assistance must be kept confidential.

**Information on Violations:** information, including grounds for suspicion, concerning Violations committed or which, on the basis of concrete elements, could be committed within the Company's organisation, as well as elements concerning conduct aimed at concealing such Violations.

**Supervisory Board:** The Supervisory Board is the independent and autonomous body in charge of monitoring with regard to compliance with Model 231 and the Italian Code of Ethics where adopted.

**Person Involved or Mentioned:** the natural or legal person mentioned in the Report, whether internal or external, or in the Public Disclosure to whom the Reporting Person attributes the commission of the Violation that is the subject of the Report or the Public Disclosure or who is otherwise implicated in the said Violation.

**Whistleblower:** the natural person who makes the Report or Public Disclosure of Information on Violations acquired within their own Work Context and in particular, who belongs to one of the following categories of subjects:

- Employed persons on fixed-term or indefinite-duration contracts, whether part-time or full-time;
- Employed persons on an intermittent or on-call contract;
- Employees of employment agencies or temporary employees;
- Apprentices;
- Casual workers under Article 54-bis of Italian Legislative Decree 50/2017;
- Self-employed workers, collaborators, consultants, workers with collaborations organised by the client;
- Collaboration relationships pursuant to Article 409 of the Italian Code of Civil Procedure i.e. agency, commercial representation agreements and other collaborative relationships, resulting in the provision of ongoing and coordinated work, mainly of a personal nature, even if not of an employment nature;
- Workers or collaborators who work for public or private sector bodies that provide goods or services or perform works for third parties;
- Freelancers or consultants;
- Volunteers or trainees, paid or unpaid;
- Shareholders;
- Persons with administrative, management, control, supervisory or representative duties, including where these are exercised on a de facto basis;
- Whistleblower means each of the persons listed above, even when the Information on Violations is acquired during recruitment processes or at other pre-contract stages and/or during the relationship, even where:
  - The legal relationship has not yet begun;
  - During probationary periods;
  - Following termination of the legal relationship;
- Stakeholders.

**Feedback:** notification of the Whistleblower about information regarding the follow-up or intended following-up of the Report.

**Retaliation:** any conduct, act or omission, even if only attempted or threatened, in light of the Whistleblowing, Public Disclosure or the reporting of the Violation to the authorities and which causes or may cause the Whistleblower or the person filing the complaint unjust damage, directly or indirectly.

**Whistleblowing:** written or oral Information on Violations, provided through the channels described below.

**Internal Whistleblowing:** the written or oral communication of Information on Violations submitted through the internal reporting channel referred to in paragraph 5 below.

**External Whistleblowing:** the written or oral communication of Information on Violations submitted through the external reporting channel, established by ANAC (Autorità Nazionale Anticorruzione [Italian National Anti-corruption Authority]), referred to in paragraph 6 below.

**Follow-up:** the action taken by the Whistleblowing Management Committee to assess the existence of the reported facts, the outcome of investigation and any measures taken.

**Party Designated to analyse the Report:** Certified body OneSeal S.r.l.

**Party Designated to Manage the Report:** Designated internal parties: Ms Chiara Cortivo and Ms Vania Turbian; Designated External Parties: Supervisory Board.

**Violation:** any conduct, act or omission that harms the public interest or the integrity of the Company and, in particular:

Conduct, acts or omissions detrimental to the public interest or the integrity of the public administration or private body and consisting of:

1. Relevant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001, or:
  - a) undue receipt of funds, fraud against the State, a public body or the European Union, or to obtain public funds, computer fraud against the State or a public body and fraud in public procurement;
  - b) computer crimes and unlawful processing of data;
  - c) organised crime;
  - d) misappropriation of public funds, extortion, undue inducement to give or promise benefits, bribery and abuse of office;
  - e) forgery of money, public papers, revenue stamps and identifying marks;
  - f) crimes against industry or commerce;
  - g) corporate offences;
  - h) offences for the purpose of terrorism or subversion of the democratic order;
  - i) practices of female genital mutilation;
  - j) offences against the reputation;
  - k) market abuses;
  - l) manslaughter or grievous or very grievous bodily harm committed in breach of occupational health and safety regulations;
  - m) receiving, laundering and using money, goods or benefits of unlawful origin, as well as self-laundering;
  - n) offences relating to non-cash payment instruments;
  - o) copyright infringements;
  - p) inducement not to make declarations or to make false declarations to the judicial authorities;
  - q) environmental offences;
  - r) employment of non-EU nationals staying illegally;
  - s) racism and xenophobia;
  - t) fraud in sporting competitions, unlawful gaming or betting and gambling carried out using prohibited devices;
  - u) tax offences;
  - v) smuggling;
  - w) offences against cultural heritage;  
laundering of cultural assets and devastation and looting of cultural and landscape heritage;
2. violations of the organisation and management models pursuant to Italian Legislative Decree no. 231 of 8 June 2001;
3. offences falling within the scope of application of EU or national acts relating to the following sectors:
  - public procurement;
  - financial services, products and markets and the prevention of money laundering and the funding 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;
  - protection of private life and personal data and network and computer system security;
4. acts or omissions that harm the financial interests of the EU, under Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary EU law;
  5. acts or omissions relating to the internal market, pursuant to Article 26 (2) of the Treaty on the Functioning of the European Union, including infringements of EU regulations on competition and state aid, as well as infringements relating to the internal market related to acts that infringe corporate tax regulations or mechanisms whose aim is to obtain a tax advantage that undermines the object or purpose of the applicable corporate tax legislation;
  6. acts or conduct that undermine the object or purpose of the provisions of Union acts in the areas indicated in points (3), (4) and (5).

### 3. WHISTLEBLOWING WITH EXCLUSIVE CONTENT FROM THE APPLICATION OF THE DISCIPLINE

This document does not apply to whistleblowing reports concerning disputes, claims or requests linked to a personal interest of the Whistleblower that pertain exclusively to their individual employment relationships, or inherent to their employment relationships with superiors. Therefore, reports concerning, for instance, labour disputes, discrimination between colleagues, interpersonal conflicts between the Whistleblower and another worker are excluded.

The following are also excluded:

- to reports of violations covered by EU directives and regulations and by the implementing provisions of the Italian legal system that already guarantee specific whistleblowing procedures;
- national security breaches, as well as procurement relating to issues of defence or national security, unless these aspects are covered by relevant secondary EU law.

### 4. CONTENT OF THE WHISTLEBLOWING

It is very important to consider the following aspects, in relation to the content of the Whistleblowing Report:

- A. The Whistleblowing Report must contain Information of **detailed** Violations founded on **precise** and **consistent** facts.
- B. Whistleblowing Reports may concern both Violations committed and those not yet committed that the Whistleblower reasonably believes could be committed on the basis of concrete elements. Issues concerning conduct intended to conceal breaches may also be reported.
- C. Information on reportable infringements does **not** include **patently unfounded news, information** that is already fully in the **public domain**, as well as information acquired only on the basis of unreliable indiscretions or rumours (**rumour mills**).
- D. Reportable violations do not include the following **irregularities** in the **management** or **organisation** of activities by the Company (organisational violations).

## 5. INTERNAL WHISTLEBLOWING

- A. The Company has launched a special internal whistleblowing channel (“Internal Reporting”), which guarantees the confidentiality of the identity of the Whistleblower, of the Person Involved, the other persons mentioned in the Report, the content of the Report itself and the relevant documentation.
- B. Accordingly, the Company has identified a Whistleblowing Management Committee, which is assigned the specific tasks required by the regulations in the management of whistleblowing, and which is composed of the following members:
- OneSeal S.r.l.
  - Ms Chiara Cortivo – HR Manager and Ms Vania Turbian – Legal Dept
  - Supervisory Board
- C. Please note that if the Internal Whistleblowing Report is submitted to a person other than the Whistleblowing Management Committee and outside the reporting channel implemented by the Company, only in cases where the Whistleblower expressly declares that they wish to benefit from the protection provided for by this procedure or such wish can be inferred from the Whistleblowing Report, the Report shall be considered as such and shall be forwarded within seven days of its receipt to the Whistleblowing Management Committee, with the Whistleblower being simultaneously informed of the forwarding. Otherwise, the whistleblowing report shall be considered to be an ordinary report.
- D. The Internal Whistleblowing Report must contain, inter alia, the following elements: first name, surname and personal email address (or alternatively anonymous), the nature of the report, the person reported, the event, where it happened, when it happened, whether the Whistleblower has taken any other action:  
In particular, the following has to be clarified:
- the circumstances of time and place in which the event being reported occurred;
  - a description of the event;
  - particulars or other elements that make it possible to identify the party to whom the reported facts may be attributed.
- It is also useful to attach documents that can substantiate the facts reported, as provided for in the section on documents and evidence in support of the report, as well as the indication of other persons potentially aware of the facts, as provided for in the section on additional information.
- E. The internal Whistleblowing channel allows for **anonymous** Whistleblowing Reports. As set out in paragraph 4. above, Whistleblowing Reports should contain sufficient information to identify the event reported, and enable the Whistleblowing Management Committee to take any necessary action to ascertain the unlawfulness of the event reported and to prosecute the reported conduct (e.g. within the context of a disciplinary procedure initiated against the alleged perpetrator of the reported conduct). It should be noted that any anonymous Whistleblowing Reports may compromise the possibility of carrying out some of the investigations mentioned above, or the prosecution of the reported conduct where the testimony of the Whistleblower is necessary.
- F. A Whistleblower who wishes to file a Whistleblowing Report of Information on the Violation that has come to their attention in the Work Context may do so in the following ways:
- a) by means of the dedicated section on the website [www.irinox.com](http://www.irinox.com) under “Whistleblowing” and available at the following *link* [irinox.whistlelink.com](http://irinox.whistlelink.com). By

accessing the *link*, access will be gained to a platform where the Whistleblower must 1) provide all the information requested, as referred to in point D of this section 2) read the Privacy Notice and 3) describe the event, specifying the details in a special section of the platform, taking the utmost care to keep the case number and the verification code issued by the platform that will allow the unique identification and will ensure confidentiality — and where appropriate, the anonymity — of the Whistleblower. It should be noted that, in the event of loss of the case number and verification code, the Whistleblower will not be able to interact with the Whistleblowing Management Committee and, therefore, will not be able to access their Whistleblowing Report and monitor its status.

or

- b) requesting a meeting with the Internal Designated Parties of the Whistleblowing Management Committee. With the consent of the Whistleblower, the meeting will be recorded via a system that is suitable for storage and listening. Where the Whistleblower does not give consent, their statements will be recorded in writing. In such a case, the Whistleblower may verify and correct the minutes of the meeting and then confirm them by signing them.

- G. Reports received via the platform will undergo initial analysis and verification of the facts set out therein by the Designated Person for the analysis of the Report specifically designated as a team of experts under Italian Legislative Decree 24/2023. The Designated Person for the analysis of the Whistleblowing Report will issue the Whistleblower with an acknowledgement of receipt of the Report within seven days of receipt.

The Party Designated to analyse the Report will prepare an appropriate opinion on the legal aspects of the Report, which will be addressed through the platform to different persons according to the following cases:

- Case 1: if the Whistleblowing Report relates to one of the predicate offences under Italian Legislative Decree 231/2001, the Party Designated for the analysis of the Whistleblowing Report I. shall forward it to the Supervisory Body (Designated Party for Management);
- Case 2: if the content concerns violations indicated in section 2 but not concerning one of the predicate offences under Italian Legislative Decree 231/2001, the Party Designated for the analysis of the Whistleblowing Report shall forward it to Ms Chiara Cortivo — HR Manager (Person Designated for Management) and to Ms Vania Turbian - Legal Dept. (Person Designated for Management)
- Case 3: if the Report explicitly concerns Ms Chiara Cortivo — HR Manager and Ms Vania Turbian — Legal Dept, the Designated Person for the analysis of the Report shall forward it to the Supervisory Body.

- H. Designated Persons for the Management of Reports:

1. shall take all necessary measures to ensure the confidentiality of the Whistleblower, of any Persons Involved, of the Report and of the Information on the Violation contained therein;
2. if the Whistleblower is not among the persons who can make Reports or the facts reported do not come under Violations as provided for by the law, the Whistleblower shall be informed that the Report cannot be followed up for such reasons. In such case, the Whistleblower may be guided in submitting the Report through the ordinary



channels made available by the Company (e.g. email, telephone numbers, etc.) but shall not be subject to the specific protections under Italian Legislative Decree 24/2023, indicated in section 7 below.

3. in the event of a meeting request, this shall be arranged within 15 days from receipt of the request;
4. where necessary, the person or persons concerned may be heard either by means of meetings or upon their request, including by obtaining written comments and documents;
5. the above-mentioned Designated Management Parties shall take steps to verify the subject, truthfulness and seriousness of the Report received, also by requesting in writing further supplementary information from the Whistleblower, where the Whistleblowing Report is not adequately substantiated through the dedicated channel, or also in person, where the Whistleblower has requested a direct meeting, which shall in turn be recorded in writing;
6. within 3 months from the date of the acknowledgement of receipt referred to in Section 2, the Whistleblower will be informed of the Follow-up that has been provided or is intended to be provided for the Report.
7. unsubstantiated Reports, i.e. those that, based on the description of the facts and the information provided by the Whistleblower, do not provide a sufficiently detailed picture to allow further investigation to ascertain their substantiation, as well as those that are manifestly unfounded, will be filed without follow-up.
8. the Whistleblowing Report is considered inadmissible and is filed by the Whistleblowing Management Committee for the following reasons:
  - a) manifest groundlessness due to the absence of factual elements attributable to the typified violations: by way of example, reports characterised by predominantly personal matters of the Whistleblower aimed at obtaining an assessment of the merits of their own subjective events, as well as reports of violations that do not qualify as unlawful and therefore are not supported by any justification as to the regulation allegedly violated;
  - b) ascertained generic content of the Report of an offence, such as not to allow comprehension of the facts, or Reporting of offences accompanied by inappropriate or ineffective documentation such as not to allow comprehension of the content of the report;
  - c) production of only documentation in the absence of the Report of unlawful conduct.
- I. Once the Whistleblowing Report has been received, it shall be handled by the Whistleblowing Management Committee, assisted by other offices of the Company or by third persons through hearings and other requests, always taking care not to compromise the protection of the confidentiality of the Whistleblower and the Person Involved or otherwise mentioned.

## **6. EXTERNAL WHISTLEBLOWING**

The Whistleblower may also make a Report, exclusively with regard to the matters referred to in points 3 – 4 – 5 – 6 of the term "Violation" defined in section 2 of this procedure, through the

channel established by ANAC (“external Whistleblowing”) **exclusively** where one of the following conditions is met at the time of Whistleblowing:

- a) the Whistleblower has already made an Internal Report as referred to in section 5 above and the Report has not been followed up;
- b) the Whistleblower has reasonable grounds to believe that, if they were to make an Internal Report, it would not be followed up effectively, or that the Report may entail a risk of Retaliation;
- c) the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

In the absence of at least one of the above conditions, the Whistleblower will not be able to activate the External Reporting channel.

As with Internal Whistleblowing channels, the Company has launched a special External Whistleblowing channel, which guarantees the confidentiality of the identity of the Whistleblower, the Person Involved, the other persons mentioned in the Whistleblowing Report, the content of the Report itself and of the relevant documentation. The same confidentiality is guaranteed even when the Whistleblowing Report is received by persons other than report processors, to whom it is in any case forwarded without delay.

External Whistleblowing Reports can be made through the channels specifically set up by ANAC.

- IT platform on ANAC's institutional website, by clicking the link to the dedicated page, you access the service dedicated to “whistleblowing” (<https://www.anticorruzione.it/-/whistleblowing>).
- verbal reporting.
- direct meetings arranged within a reasonable time frame

## **7. SAFEGUARDING OF WHISTLEBLOWERS**

The system of protection under Italian Legislative Decree 24/2023 consists of the following types of protection:

1. protection of the confidentiality of the Whistleblower, the Facilitator, the Person Involved and the persons mentioned in the Report (section 7.2 below);
2. protection against any retaliatory measures taken by the organisation as a result of the Whistleblowing, report or public disclosure or complaint made and the conditions for its application (section 7.3 below);
3. provision of support measures by Third Sector organisations included in a special list published by ANAC (section 7.6 below).

### **7.1 PROTECTED PERSONS**

The persons to whom protection is granted, in addition to Whistleblowers, as defined in section 2 above, also extend to:

- Facilitators;
- persons in the same work context as the Whistleblower and who are linked to him/her by a stable emotional or family relationship up to the fourth degree of kinship;
- the whistleblower’s colleagues who work in the same Work Context as the whistleblower and who have a regular and current relationship with that person;
- organisations owned by the Whistleblower or for which he/she works, as well as organisations operating in the same work context as the Whistleblower.

## **7.2 CONFIDENTIALITY**

The Whistleblowing Reports and the Whistleblower's data arising from what is received in compliance with the preceding paragraphs of this procedure will be collected and processed only by the Whistleblowing Management Committee, whose members are subject to identification and appointment as persons authorised to process them or as data processors in accordance with current legislation on the protection of personal data.

The confidentiality of the whistleblower is protected even when the report is made through procedures other than those established in accordance with the decree, or reaches staff other than those authorised and competent to handle whistleblowing reports, to whom, in any case, reports must be forwarded without delay.

The prohibition to disclose the identity of the whistleblower refers not only to the name of the whistleblower but also to any other information or element of the whistleblowing, including the documentation attached thereto, from the disclosure of which the identity of the whistleblower may be directly or indirectly inferred.

The identity of the Whistleblower and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, **without the express consent of the whistleblower**, to parties other than those indicated above. Disclosure to public bodies and public authorities (including administrative, judicial and public safety authorities) is excepted, where the conditions are met or if disclosure is necessary to comply with an order of the authority itself or with a legal obligation.

## **7.3 PREREQUISITES FOR PROTECTION FROM RETALIATION**

The prerequisites for the persons referred to in Section 7.1 to receive protection provided for by law are as follows:

- a) the person has reported on the basis of a reasonable belief that the reported Violation Information is true and falls within the objective scope of Italian Legislative Decree 24/2023;
- b) the Whistleblowing Report was made in accordance with the provisions of Italian Legislative Decree 24/2023 and this procedure;
- c) there must be a relationship of consequentiality between the Report made and the retaliatory measures taken.

Suspicious alone or hearsay are thus not sufficient. Neither the certainty of the facts nor the personal motives that led the person to whistleblow, report or publicly disclose are relevant.

In the absence of such conditions, Whistleblowing does not fall within the scope of the regulation of this procedure, and therefore the protection provided for does not apply to Whistleblowers. Similarly, the protection provided to other persons, who by reason of the role they play in the whistleblowing process and/or of the particular relationship linking them to the Whistleblower, are indirectly affected by Retaliation, is excluded.

## **7.4 PROHIBITION OF RETALIATION**

Should the conditions set forth in the preceding paragraphs be met, the Company shall ensure the protection of the Whistleblower from any form of Retaliation, such as:

- a) dismissal, suspension or equivalent measures;
- b) downgrading or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;

- e) negative notes of merit or negative references;
- f) adoption of disciplinary measures or other sanctions, including financial;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or any unfavourable treatment;
- i) non-conversion of a fixed-term employment contract into an indefinite-duration employment 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, particularly on social media, or economic or financial losses, including loss of economic opportunities and loss of income;
- l) inclusion on abuses listings on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a licence or permit;
- o) requests to undergo psychiatric or medical assessments.

There must be a close link between the Report and the unfavourable conduct/act/omission suffered directly or indirectly by the Whistleblower in order for these to be considered Retaliation and consequently, for the person to benefit from safeguarding.

Alleged retaliations, even if only attempted or threatened, must be reported exclusively to ANAC, which is responsible for ascertaining whether it is a consequence of the whistleblowing, report, or public disclosure made.

Any retaliatory or discriminatory actions against the Whistleblower shall be severely prosecuted by the Company and may lead to disciplinary proceedings against the person who carried them out, on the basis of the provisions of the law and the relevant company regulations. In addition, any penalties and compensatory or indemnity liabilities that the Company may incur as a result of such retaliatory or discriminatory actions shall be instituted against the person who carried them out.

#### **7.5 RESPONSIBILITIES OF THE WHISTLEBLOWER**

Without prejudice to the specific limitations of liability provided for by the legislator, the protection provided for in the event of Retaliation does not apply in the event of a finding of a judgement of the first instance of criminal liability of the whistleblower for the offences of libel or defamation or, in any case, of the same offences connected with the whistleblowing, or of civil liability, for having reported false information with intent or negligence.

In cases where the aforementioned liabilities are established, a disciplinary sanction shall also be imposed on the Whistleblower on the basis of the provisions of the law and the relevant company regulations.

Any abuse of this procedure, such as Reports that are manifestly opportunistic and/or made for the sole purpose of harming others, and any other alleged misuse or intentional exploitation of the right to whistleblow, shall also result in liability in disciplinary proceedings and, where the conditions are met, in the other competent jurisdictions.

#### **7.6 SUPPORT MEASURES BY THIRD-SECTOR ORGANISATIONS**

ANAC holds a list of the third-sector organisations that provide Whistleblowers with support measures, consisting of information, assistance and advice free of charge on whistleblowing procedures and on the protection from retaliation offered by national and European Union legal

provisions, on the rights of the Person Involved, as well as on the terms and conditions of access to State legal aid.

## **8. PROCESSING OF PERSONAL DATA**

The Company is the Data Controller for personal data processed in the context of the Whistleblowing referred to herein.

Prior to the sending of the Report, the Whistleblower, the Person Involved or Mentioned and the Facilitators shall receive a notice pursuant to Articles 13 and 14 of EU Regulations 2016/679 (GDPR). In particular, this notice (the template for which is attached in *subsection C* in **Annex 1** to this document) shall be:

- generated automatically in the event of an Internal Report made through the relevant section of the website or company intranet;
- pinned to the company noticeboard;
- delivered by the Whistleblowing Management Committee in the event of a Whistleblowing Report made during the meeting specifically requested by the Whistleblower.

Under Article 2-*undecies* of Italian Legislative Decree 196/2003, the Person Involved or mentioned in the report, with reference to their personal data processed in the context of the Whistleblowing Report, cannot exercise the rights that the GDPR normally grants to data subjects (the right of access to personal data, the right to rectify it, the right to its deletion [the right to be forgotten], the right to restriction of processing, the right to data portability and the right to object to the processing). This is because the exercise of such rights could result in actual and concrete harm to the protection of the confidentiality of the identity of the Whistleblower. In such cases, the Person Involved or the person mentioned as a data subject may exercise the aforementioned rights by contacting the Italian Data Protection Authority, as provided for in Article 160 of Italian Legislative Decree 196/2003. In such a case, the Data Protection Authority informs the data subject that all the necessary checks have been carried out, or a review has been carried out, as well as the data subject's right to take court action.

## **9. CONSEQUENCES OF THE REPORTING FOR THE PERSON INVOLVED**

If the Company deems the Whistleblowing Report to be well-founded, without prejudice to any other legal remedies and statutory powers, it may initiate disciplinary proceedings against the Person Involved, pursuant to the National Labour Collective Agreement (CCNL), applied and the relevant company regulations.

In addition, the Company may communicate the facts that are the subject of the Whistleblowing Report to the competent authorities, filing complaints, lawsuits, bringing legal action, and so on.

## **10. EFFECTIVE DATE AND DISSEMINATION**

This document is effective as of 04<sup>th</sup> July 2024.

To ensure awareness of the channel, procedures and prerequisites for Whistleblowing, a hard copy of this document is displayed on the company noticeboard and is published in electronic format, on the company *intranet* and on the company's *website*.

## **ANNEX 1 — NOTICE ON THE PROCESSING OF PERSONAL DATA**

### **NOTICE ON THE PROCESSING OF PERSONAL DATA OF PERSONS REPORTING VIOLATIONS OF EU LAW OR NATIONAL LEGISLATION, PERSONS INVOLVED, PERSONS MENTIONED AND FACILITATORS**

IRINOX S.p.A., as personal data controller (hereinafter "IRINOX"), issues this Whistleblower notice , to Persons Involved or Mentioned and to Facilitators in accordance with the European and Italian regulations on personal data protection.

IRINOX has appointed a data protection officer (DPO), who may be contacted via the following email address: dpo@irinox.com.

#### **Purpose and legal basis for the processing of data**

IRINOX processes personal data for the purpose of carrying out the necessary investigative activities for the purpose of verifying the validity of the reported facts and taking the consequent measures. Consent is not required because the processing is necessary to fulfil regulatory obligations imposed on IRINOX, on the basis of the provisions of Italian Legislative Decree no. 24 of 10 March 2023.

#### **Categories of data and their sources**

IRINOX processes common data (first name, last name, position, etc.), data of a special nature (data relating to health, trade union membership, etc.) and/or data relating to criminal convictions, offences and security measures. This information may be gathered directly from the person to whom it relates (hereinafter the "Data Subject") and/or from third parties (e.g. when the Whistleblower provides information on the person reported and/or other persons mentioned and/or the facilitator, or when further information/office documents from other IRINOX sites during investigation.

#### **Duration of data retention**

The data collected are held for the time necessary to process the whistleblowing report and for the period necessary to complete the related administrative procedure or any legal proceedings initiated, and in any case, no longer than 5 years from the date of notification of the final outcome of the whistleblowing procedure.

#### **Nature of the provision of data and consequences in the event of refusal**

The provision of personal data is optional, but necessary for the management of reports and related activities, with the consequence that any refusal to provide such data prevents doing so.

#### **Categories of recipient**

While managing the report, personal data may be processed by internal persons specifically authorised for the purposes indicated, as well as by service providers or other external parties (e.g. managers of platforms used for managing reports), who will process the data as data controllers on behalf of IRINOX.

Where appropriate, personal data may be passed on to third parties to whom disclosure is required by law (e.g. judicial authorities, national anti-corruption authorities, etc.).

In no case must personal data be disclosed.

#### **Transfers of personal data to a third country or an international organisation**

Personal data is not transferred either to non-European countries or to international organisations.

### **Rights of the Data Subject**

Data Subjects have the right to obtain access to their personal data, to have it updated (or rectified if inaccurate), to have it deleted or to have the processing of personal data relating to them restricted, if the respective prerequisites are met and in particular within the limits of the provisions of Article 2-*undecies* of Italian Legislative Decree no. 196/2003.

To exercise their rights, the data subject may use the form available at the following link: <https://www.garanteprivacy.it/web/guest/home/docweb/-/docweb-display/docweb/1089924> and forward it to the person responsible for handling the report, by contacting them via the channel used for reporting, i.e. at IRINOX, with registered office at Via Caduti nei Lager 1, 31015 Conegliano (TV), Italy. The data subject also has the right to file a complaint with the relevant supervisory authority, the Italian Data Protection Authority [Garante per la protezione dei dati personali] ([www.garanteprivacy.it](http://www.garanteprivacy.it)).