

RACCAGNI

G R O U P

MANAGING REPORTS PROCEDURE

RACCAGNI GROUP S.r.l.

Revision	Approval	Modification	Release Date
00	Cda	First version SA8000	26/09/2024
01	Cda	Applicability	10/12/2024

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1. PREMISE

Raccagni Group S.r.l. (hereinafter also "Raccagni Group" or "the Company") has adopted an internal communication channel to report actual or suspected violations without fear of retaliation and with the utmost respect for the protections provided to the whistleblower.

2. LEGISLATION

- ⇒ Directive 1937/2019
- ⇒ Regulation 679/2016 or GDPR
- ⇒ Legislative Decree No. 24/2023: implemented the European Directive No. 1937/2019 on whistleblowing in Italy, repealing the provisions on the subject provided for by Law No. 179/2017 for the public sector and by Legislative Decree no. 231/2001 for the private sector;
- ⇒ Legislative Decree 231/01 of 2001 regulating the administrative liability of legal persons
- ⇒ The Outline Guidelines on the protection of persons who report breaches of EU law and protection of persons who report breaches of national regulatory provisions – procedures for the submission and management of external reports – ANAC (NATIONAL ANTI-CORRUPTION AUTHORITY).

3. PURPOSE AND SCOPE OF APPLICATION

The purpose of this procedure is to:

- ✓ **Promoting** a corporate culture is based on transparency, accountability and integrity;
- ✓ **Establish and make known the** internal reporting channel;
- ✓ **Define responsibilities on the report management process;**
- ✓ **Illustrate the protections provided for the whistleblower or protection system in accordance with the regulations;**
- ✓ **Illustrate the penalty system** provided for by the legislation against the Company and the whistleblower.

The procedure applies to Raccagni Group S.r.l.

4. DEFINITIONS

WHISTLEBLOWER or WHISTLEBLOWER: natural person who makes a report on violations acquired in the context of his or her work context

VIOLATIONS: conduct, acts or omissions, which harm the public interest or the integrity of the public administration or private entity

WORK CONTEXT: the work or professional activities, present or past, carried out within the framework of Raccagni Group S.r.l., through which, regardless of the nature of these activities, a person acquires Information on Violations and in the context of which he or she could risk suffering retaliation in the event of a report.

REPORT: communication by the whistleblower concerning information on one or more violations

INTERNAL REPORTING: the communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by Raccagni Group S.r.l.

EXTERNAL REPORTING: the communication, written or oral, of information on violations, submitted through the external reporting channel managed by ANAC

PUBLIC DISCLOSURE: making violations public through print or electronic media in order to reach a large number of people (including the use of social networks)

COMPLAINT BY THE JUDICIAL AUTHORITY: possibility of contacting the competent national judicial and accounting authorities to report illegal conduct of which one has become aware in the public or private work context

RETALIATION: any behavior, act or omission, even if only attempted or threatened, carried out due to the report that causes or may cause unjust damage to the reporting person or to the person who filed the report, directly or indirectly,

ANAC: National Anti-Corruption Authority (<https://www.anticorruzione.it>)

FACILITATOR: "natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential".

5. CHARACTERISTICS OF THE SIGNALING

5.1 WHO CAN REPORT: THE WHISTLEBLOWER

Raccagni Group S.r.l., in compliance with the regulations, identifies as potential whistleblowers:

INTERNAL STAKEHOLDERS:	EXTERNAL STAKEHOLDERS:
• All employees, regardless of their contractual status and the function held; • Persons with administrative, managerial, control, supervisory or representative functions, including de facto functions.	• Self-employed workers and collaborators, who provide goods or services or who carry out works in favour of the Company; • Volunteers and trainees, paid and unpaid, who work in the Company's work context; • Freelancers and consultants who work for the Company.
OTHER SUBJECTS TO WHOM THE WHISTLEBLOWER'S PROTECTIONS ARE EXTENDED	
• Facilitators • People from the same work context with a family relationship up to the fourth degree and a stable emotional bond • Work colleagues with a habitual and current relationship (e.g. friendship) in the same work context • Entities owned by the reporter or for which the whistleblower works or that operate in the same work context (the rationale in this case is to protect, for example, these entities against retaliation of a commercial nature)	

The report can be made by a person who is in the selection or pre-contractual phase, during the probationary period and after the termination of the relationship.

This procedure refers to cases in which the whistleblower discloses his/her identity, the rationale is to ensure that these subjects are protected by law, guaranteeing the confidentiality of the personal data provided.

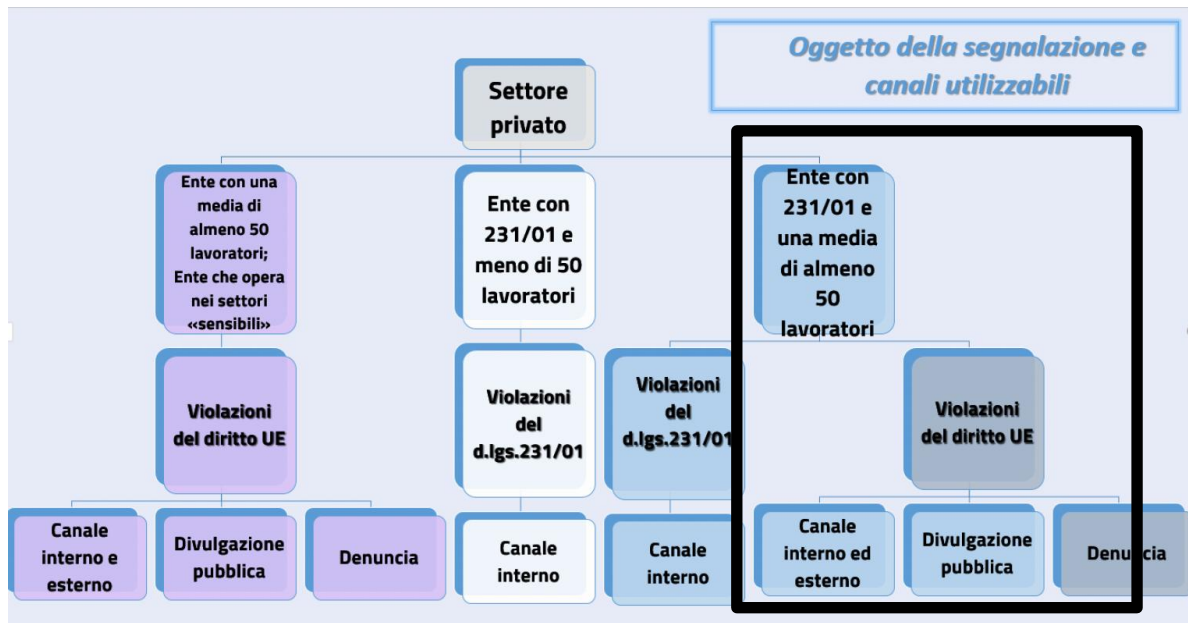
5.2 ANONYMOUS REPORTS

Anonymous reports are to be considered "ordinary" reports, even if they are conveyed through the internal channel. The protections apply to the anonymous whistleblower, subsequently identified who has reported to ANAC that he has suffered retaliation.

In the case of anonymous reporting, the content is decisive for its admissibility or "taking charge"; therefore, only detailed reports accompanied by evidence will be duly taken into consideration

5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

The decree differentiates the subject of the report in relation to the characteristics of the legal entities involved, the following table summarizes what can be reported and through which channels:



Source: Anac Guidelines Scheme

In general, the report can concern all conduct relevant pursuant to Legislative Decree 231/01 or that involves violations, alleged or ascertained, to which are added offenses of EU origin and relevance and which therefore harm the financial interests of the European Union.

By way of example and not exhaustively, the report may concern:

- ⇒ ***Corruption, active and passive;***
- ⇒ ***Conduct aimed at hindering the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);***
- ⇒ ***Promise or giving of money, goods or services or other benefits intended to bribe suppliers or customers;***
- ⇒ ***Tax, accounting and financial unlawful conduct;***
- ⇒ ***Tax fraud;***
- ⇒ ***Human rights violations;***
- ⇒ ***Environmental offences and those relating to the health and safety of workers;***
- ⇒ ***Unlawful use of personal data or blatant violations of the law protecting privacy;***
- ⇒ ***Competition and State aid violations;***

To protect the dignity and health of workers, as well as the moral integrity and values of Raccagni Group S.r.l., it is possible to report cases of harassment, abuse suffered in the workplace and/or discrimination in relation to sex, ethnicity, religious faith, sexual orientation.

5.4 HOW A REPORT MUST BE MADE.

Reports should preferably include the following elements:

- ⇒ ***A complete description of the facts being reported;***
- ⇒ ***If known, the circumstances of time and place in which the violations were committed or for which there is a presumption;***
- ⇒ ***The personal details or elements (qualification, office, activity carried out) of the reported person in order to allow identification;***
- ⇒ ***Indications of any witnesses or subjects who can report on the facts being reported;***
- ⇒ ***Any attachments or documents that can confirm the validity of the reported facts;***

⇒ **Any other information that can provide useful feedback on the existence of the facts.**

The following are subject to reports and therefore admissible:

⇒ **The retaliatory communications that the whistleblower believes he or she has suffered as a result of a report.**

Alleged retaliation, which is also potentially reported, must be communicated exclusively to ANAC.

On the other hand, the following are excluded and therefore **INADMISSIBLE**:

- ⇒ **Reports related to a personal interest of the person of the whistleblower, which concern exclusively his or her individual working relationships with colleagues or hierarchically superior figures;**
- ⇒ **Reports based on mere suspicions or rumors;**
- ⇒ **Reports of national security breaches.**

6. METHODS AND CHANNELS OF REPORTING

6.1 REPORTING CHANNELS

It should be noted that the decree potentially provides for more than one method:

Internal Channel	ANAC External Channel	Public Disclosure	Denunciation
Channel established by the Company	The whistleblower may appeal to ANAC when: - the internal reporting channel is not active or does not comply with legal requirements (e.g. when it does not guarantee confidentiality); - has already made an internal report without receiving a response; - is concerned that the report may lead to the risk of retaliation; - is concerned that the breach may constitute an imminent or manifest danger to the public interest.	The whistleblower may resort to public disclosure in the press or media, social media when: - has already made an internal report and/or to ANAC without receiving a response; - is concerned that the report may lead to the risk of retaliation; - considers that the violation may constitute an imminent or obvious danger to the public interest.	Finally, the decree also recognizes the right of the whistleblower to report illegal conduct that can be configured as crimes directly to the national authorities.

6.2 THE INTERNAL REPORTING CHANNEL: THE TESEO WEB PLATFORM

Raccagni Group S.r.l. has set up a special internal reporting channel to which the whistleblower can appeal.

The platform uses the web-based solution TESEO, which offers a customized portal ensuring compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the obligations provided for by privacy legislation (Legislative Decree no. 196/2003 – Personal Data Protection Code; EU Regulation 2016/679 on the protection of personal data). The platform allows all internal and external stakeholders to send reports to predetermined internal parties authorized to handle the report in order to ensure effective and confidential communication.

Access to the platform is from the institutional website of Raccagni Group S.r.l. or at the following link <https://raccagnigroup.wb.teseoerm.com/>

Before making the report, the whistleblower is asked to read a privacy policy relating to the processing of their personal data.

The whistleblower has the opportunity to choose whether to make a report by providing his or her personal

details or in a totally anonymous form, entering only the subject of the report and the topic of reference.

At the end of the entry of the report, the platform assigns a **unique identification code (ticket code)** that the whistleblower must keep and transcribe as it will allow him to check the progress of his report.

Upon reporting, the whistleblower receives a notification of receipt or notification visible directly on the platform.

The platform allows the whistleblower to make a written report.

For further operational details relating to the use of the platform, please refer to "**Operating instructions for the use of the Whistleblowing Web platform**".

It is always possible for the whistleblower to request to be heard in person, the suggestion in this case is to access the platform anyway and send this request in the descriptive fields in order to track the request and maintain its confidentiality.

7. METHODS OF MANAGING THE REPORT

7.1 PARTIES TO WHOM THE MANAGEMENT OF REPORTS MUST BE ENTRUSTED

As required by the ANAC Guidelines, the management of the internal reporting channel referred to in the previous paragraph may be entrusted:

- a. to a person within the administration/institution
- b. to an office of the administration/institution with specially dedicated staff
- c. to an external party

However, even if an organisation decides to outsource the operation of its reporting channels to an external provider, it remains in charge of following up on the report, addressing the identified offence and providing feedback to the whistleblower. Therefore, it is always necessary for the organization to appoint at least one internal contact person.

7.2 WHO RECEIVES THE REPORT – INTERNAL WHISTLEBLOWING COMMITTEE (CIW)

The Raccagni Group has set up an internal Whistleblowing Committee, responsible for receiving and managing reports. The Committee is composed of the following functions:

- **Valentina Raccagni – Administrator;**
- **Fiorini Francesco – HSQE Manager;**
- **Riccobene Coralie – function of Quality Control Manager.**

The coordination function of the Committee is assumed by Valentina Raccagni.

The Committee has the task of analysing all reports received by the Company.

The members of the Committee are appointed as "persons authorised to process data" pursuant to current legislation on the protection of personal data.

It is always the right of the whistleblower during the transmission of the report to exclude one or more functions as recipient of the report among those authorized.

7.2.1 How the Committee handles reports

The Committee, as a preliminary matter, carries out an assessment of the existence of the essential requirements of the report in order to assess its admissibility (preliminary investigation). In particular, the Committee verifies:

- whether or not it falls within the subjective and objective perimeter of the rule (who reported and what reported.);
- the presence of factual elements capable of justifying any further investigations or investigations;
- that the report is precise and circumstantial and, therefore, not generic and not defamatory;
- that any documentation attached to the report is appropriate and consistent.

After assessing the report as admissible, the Committee carries out the investigation activity necessary to follow up on the report, including through hearings and the acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

At the end of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt (notification), the Committee undertakes to provide feedback to the whistleblower, unless the deadline is extended to 6 months if adequately motivated.

7.2.2 Storage and storage times

All the documentation relating to the reports received is archived within the platform (computer archiving) and stored in compliance with the regulations in force on the protection of personal data.

The documentation relating to the report will be kept for a maximum of 5 years. Personal data that is manifestly useless for the processing of a specific report are not collected or, if collected accidentally, will be immediately deleted.

7.2.3 Reporting

The Committee prepares the Report on an annual basis containing an indication of the Reports received in the reference period.

The Report reports the "status" of each Report (e.g. received, opened, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the rules on the confidentiality of the whistleblower.

The Report of Reports is sent to:

- Board of Directors of Raccagni Group S.r.l.;

7.3 PROTECTION AND LIABILITY OF THE WHISTLEBLOWER

7.3.1 Protection of confidentiality

The identity of the whistleblower and the reported person and of the other parties involved (e.g. facilitator) are protected in every context following the report.

Violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any further form of liability provided for by law

Exceptions to the protection of confidentiality:

Express consent of the whistleblower to disclose his/her identity to parties other than those previously authorized.

In **criminal proceedings**, the identity of the whistleblower is covered by secrecy within the limits of Article 329 of the Code of Civil Procedure (only after the

In **disciplinary proceedings initiated** against the alleged perpetrator of the reported conduct, the identity of the whistleblower may be disclosed to the whistleblower to allow his or her defense only with the express

In the management of the report, the personal data of the whistleblower and of other parties who may be involved will be processed in full compliance with the provisions of current legislation on the protection of personal data, including Reg. **EU 679/2016 ("GDPR")** and **Legislative Decree 196/2003**.

To this end, the Company has carried out a Data Protection Impact Assessment (DPIA).

7.3.2. Protection against retaliation

The Raccagni Group, in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation will not be tolerated, including, but not limited to, the following scenarios:

- ⇒ *Dismissal, suspension or equivalent measures;*
- ⇒ *Demotion in rank or failure to promote;*
- ⇒ *Change of duties, change of place of work, reduction of salary, change of working hours;*
- ⇒ *Suspension of training or any restriction of access to it;*
- ⇒ *Demerit notes or negative references;*
- ⇒ *Adoption of disciplinary measures or other sanctions, including financial sanctions;*
- ⇒ *Coercion, intimidation, harassment or ostracism;*
- ⇒ *Discrimination or otherwise unfavorable treatment;*
- ⇒ *Failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;*
- ⇒ *Non-renewal or early termination of a fixed-term employment contract;*
- ⇒ *Damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;*
- ⇒ *Improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;*
- ⇒ *Early conclusion or cancellation of the contract for the supply of goods or services;*
- ⇒ *Cancellation of a license or permit;*
- ⇒ *Request for psychiatric or medical examinations.*

The Raccagni Group considers the psycho-physical well-being of its employees and collaborators to be fundamental, and is committed to protecting any person who makes a report in good faith.

7.3.3 Conditions for enjoying protections

- ⇒ *Whistleblowers must reasonably believe that the information about the reported violations is true (not assumptions, rumors or news in the public domain);*
- ⇒ *The good faith of the whistleblower is protected even in the event of inaccurate reporting due to genuine errors (lack of knowledge of legal rules);*
- ⇒ *The whistleblower must clearly indicate in the subject of the report that it is a whistleblowing report;*
- ⇒ *There must be a close connection or consequentiality between the report and the unfavorable act directly or indirectly suffered by the whistleblower, to constitute retaliation.*

Subject to the specific limitations provided, the protection of the whistleblower is not guaranteed in the following cases

- ⇒ *The criminal liability of the whistleblower for the crimes of slander and defamation, or his civil liability for the same complaint in cases of intent or gross negligence, was ascertained by a first instance judgment.*

In the event of ascertainment of responsibility, a disciplinary sanction is also imposed on the reporting or reporting person.

8. DISCIPLINARY SANCTIONS

Should the investigation activities conducted according to this procedure reveal violations or offences against the Personnel of Raccagni Group S.r.l. or third parties (consultants, collaborators, business partners, etc.), the Company will act promptly for the application of disciplinary sanctions. These sanctions also aim to ensure compliance with whistleblower protection measures and promote a safe environment for those who decide to report violations or misconduct.

9. TRAINING AND INFORMATION

The Raccagni Group undertakes to disseminate to all interested parties, internal and external to the Company, through specific information and periodic training activities.

This procedure is published on:

- the Company's website;
- Company Bulletin Board

OPERATING INSTRUCTIONS FOR THE USE OF THE "TESEO" WHISTLEBLOWING WEB PLATFORM

- 1. Who does it involve?**
- 2. Who is it for?**
- 3. What is it for?**
- 4. When to make a report?**
- 5. Who receives the report?**
- 6. What cannot be reported?**
- 7. What are the internal channels for making a report?**

Who does it involve?

RACCAGNI GROUP S.r.l.

Who is it for?

- To all employees (employees)
- Persons with administrative, managerial, control, supervisory or representative functions
- Self-employed workers who carry out their activities at the Company
- Volunteers and trainees (paid or unpaid) who work for the Company
- Freelancers and consultants who work for the Company

What is it for?

To guarantee protection both in terms of protection of confidentiality but also from any retaliatory measures for those who expose themselves with reports, contributing to the emergence and prevention of risks and situations detrimental to the Company and consequently to the collective public interest.

Provide guidelines and operational indications to the whistleblower about the subject, contents, recipients and methods of managing reports as well as about the forms of protection that are offered in line with European and local regulatory references.

When to make a report?

When one becomes aware of well-founded or presumed unlawful conduct based on precise and concordant factual elements referring to the work context. Specific violations of national and EU regulations and/or unlawful acts of various kinds that harm the public interest or the integrity of the Company may be reported.

Information on reportable violations does not include information that is clearly unfounded, information that is already totally in the public domain, as well as information acquired only on the basis of rumors or unreliable sources (so-called "information in the public domain"). Rumors).

Before proceeding to make a formal report, it is suggested, where possible, to have an internal discussion with one's direct managers.

Who receives a report?

The Company has entrusted the management of reports to the Whistleblowing Committee, which has the necessary professional characteristics to ensure compliance with the provisions of Legislative Decree no. 24/2023.

What cannot be reported?

Disputes, claims or requests related to a personal interest of the reporting person. Reports of violations in the field of national security, as well as procurement related to aspects of defense or national security.

What are the internal channels for making a report?

The Company **has adopted an internal IT channel - Teseo Whistleblowing platform.**

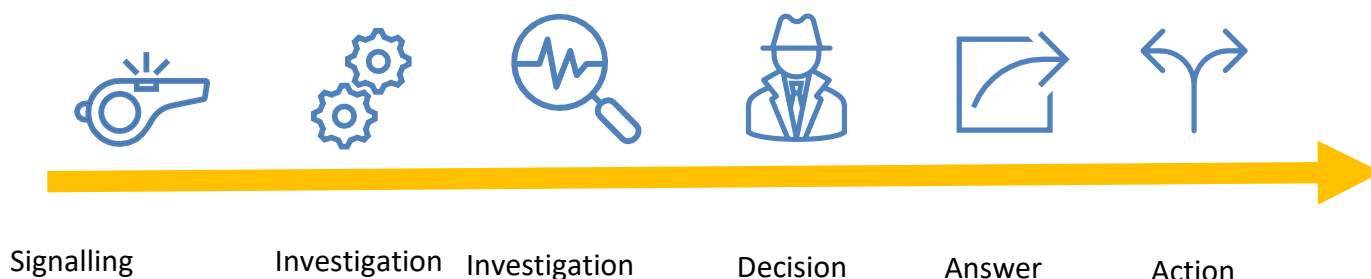
The platform allows the transmission of written reports to authorized parties (recipients of the report).

It is also the right of the whistleblower to request a face-to-face meeting set within a reasonable time of the request.

<u>How to make a whistleblowing report via the TESEO ERM platform</u>	
1	Access the Company's web page https://raccagnigroup.wb.teseoerm.com/ or website and read the privacy policy (acknowledged). Click on the link and follow the instructions that you will find within the platform and on the website – whistleblowing section.
2	Click on the " send a report " button, continue by filling in the mandatory fields marked with (*). The whistleblower is also entitled to fill in the other non-mandatory fields that provide information about the identity of the whistleblower. In any case, remember that the report must be substantiated by indicating: - The circumstances of time and place in which the reported event occurred; - The description of the fact (even in the presence of evidence or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
4	The platform will optionally ask you for consent to reveal your identity (if provided) to people other than those responsible for receiving and managing reports.
5	When you are sure of the content to be forwarded, click "send".
6	The platform will then issue the unique alphanumeric code (ticket code) that you must write down, keep and not disclose to third parties. It will be the only way through which you can access this report again to monitor its progress and the manager's responses, by clicking on "Reopen Ticket" on the home screen (whether you have made an anonymous report or if you have detected your identity).
7	Once you have made the report, you will receive acknowledgement of receipt or notification, directly visible in the platform. With this notice, the deadline for notification of receipt of the report is considered to have been fulfilled.
8	Within three months (except in special cases) from the acknowledgement of receipt or notification, you will receive the outcome of your report.
9	You can also send reports anonymously through the platform.
10	The data and information on the platform are stored within the platform and stored for a period of 5 years.

Signalling scheme

NOTIFICATION OF RECEIPT



Response within 90 days of
notification of receipt

Remember

- The Company promotes ethical principles throughout the process, respect for the integrity and protection of the whistleblower.
- The Company is committed to protecting the privacy of everyone involved.
- Reports are stored securely within the platform.
- All reports are subject to preliminary investigation, you may be contacted for further information by the Committee in charge of managing reports.
- The report remains confidential.

Only in the event that the company is unable to manage or completely resolve a complaint, workers can appeal by writing to the following bodies that certify the company's SA8000 certification:

Certification body:

IQNET LTD - Bollwerk 31, CH-3011 Bern, Switzerland

Telephone: +41 31 310 24 40

Facsimile: +41 31 310 24 49

ignetltd@ignet.ch

Accreditation body:

SAI: SAAS - 220 East 23rd Street, Suite 605, New York 10010 USA

e-mail: saas@saasaccreditation.org - Fax: +212 684 1515