



PROCEDURE WHISTLEBLOWING

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1. Reference context

The Legislature approved Law No. 179 on November 30, 2017, titled "Provisions for the protection of authors of reports on crimes or irregularities of which they become aware in the context of a public or private employment relationship" (so-called "Whistleblowing Law"), which defined:

- the aspects of protection for the employee making a report;
- the obligations of Entities and Companies in terms of non-discrimination of reporters and protection of their confidentiality;
- the need for the presence of one or more channels (via electronic means) allowing reporters to submit reports while ensuring the confidentiality of the reporter's identity;
- the prohibition of retaliatory or discriminatory acts against the reporter for reasons related to the report;
- the need to provide sanctions in the disciplinary system against those who violate the measures to protect the reporter, as well as those who make reports with intent or gross negligence that prove to be unfounded.

The law also reiterates that the report of unlawful conduct relevant under Legislative Decree 231/2001 or violations of the Company's organization and management model, of which the reporting employee becomes aware in the course of their duties, must be detailed and based on specific and consistent factual elements of which they became aware in the course of their duties. The Company may, if deemed appropriate, extend - within the limits of its applicability - this procedure to third parties who are not employees of the Company.

2. Introduction to Whistleblowing

"Whistleblowing" is the reporting carried out by an individual who, in the course of their duties, becomes aware of an offense, a risk, or a dangerous situation that could cause harm to the company/entity for which they work, as well as to customers, colleagues, citizens, and any other category of individuals.

A.A.G. Stucchi s.r.l., sensitive to ethical issues and the correct conduct of its business, has implemented a violation reporting system to allow its personnel to report acts or facts that may constitute unlawful conduct in the company.

The Whistleblowing Law identifies:

- the individuals who can activate a report;
- the acts or facts that can be the subject of a report, as well as the requirements that reports must meet to be considered;
- the methods through which to report alleged violations and the individuals responsible for receiving reports;
- the process of inquiry and possibly investigation when a report is made;
- the guarantee of confidentiality and the protection of personal data of the individual making the report and the individual possibly reported;
- the prohibition of retaliation and discrimination against the reporting individual.

3. Object

The purpose of this document is to outline the operational procedures for handling reports and any subsequent investigations related to unlawful conduct, based on specific and consistent factual elements, or violations of AAG Stucchi's organization and management model, of which they become aware in the course of their duties.

The scope of application includes the following types of reports:

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- Unlawful conduct relevant under Legislative Decree of June 8, 2001, No. 231, or violations of the organizational and management models provided therein.
- Violations of European regulations regarding public procurement, services, products, financial markets, and prevention of money laundering and terrorism financing, as well as safety and compliance of products, transportation safety, environmental protection, radiation protection, nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, privacy, and personal data protection.
- Violations of competition and State aid regulations, as well as violations related to the internal market connected to acts that breach the rules on corporate tax or mechanisms aimed at obtaining a tax advantage that undermines the purpose or intent of the applicable corporate tax legislation.
- Acts or behaviors undermining the purpose or intent of provisions in acts of the European Union in the above-mentioned sectors.
- Discriminatory situations related to sexual, religious, and political orientations or racial or ethnic origin.
- Discrimination, harassment, bullying, and other issues related to labor law.
- Security of information systems and applications.
- Privacy violation.
- Workplace safety.
- Violations of an environmental nature.

Excluded from the scope are:

- Reports on personal situations concerning claims or complaints related to relationships with superiors or colleagues, as well as the execution of one's work performance.
- Reports based on mere suspicions or rumors related to personal matters that do not constitute wrongdoing. This is because it is necessary to take into account the interests of third parties mentioned in the report and to avoid the Company conducting internal investigative activities that may be of little use and, in any case, costly.
- Situations related to information already in the public domain.
- Situations with purely defamatory or slanderous purposes.

4. Objectives

The purpose of this document is to bring to light episodes of illegality or irregularities within the companies AAG Stucchi S.r.l., clarifying and facilitating the reporting process for the reporter and removing any factors that may hinder or discourage the use of the institution.

The objective of the procedure is, therefore, on the one hand, to provide the reporter with clear operational indications regarding the subject, content, recipients, and methods of transmitting reports, and on the other hand, to inform them about the forms of protection and confidentiality that are recognized and guaranteed.

Ensure the sharing, respect, and implementation, in the professional life of its stakeholders, of the values of the company AAG Stucchi.

5. Departments and involved subjects

For the examination of reports, a management committee has been established. It is composed by:

- Human Resources Manager – Claudia Fumagalli
- Environmental Management Manager– ASPP – Marco Scaccabarozzi
- ICT Manager – Luca Camanni

The management committee, based on the nature and type of the report, will be free to involve other company functions both for conducting the investigation and for taking measures following a proven incident.

6. Procedure description

a. Object and Requirements of the Report

In order to facilitate reporting, a channel has been established through the My Whistleblowing application (<https://areariservata.mygovernance.it/>), designed to ensure, through electronic means, the confidentiality of the reporter's identity, in compliance with regulations. The report must be detailed and have the highest possible degree of completeness and exhaustiveness.

The reporter is required to provide all available and useful elements to allow competent parties to carry out the necessary and appropriate verifications and investigations to verify the validity of the reported facts, including:

- i. a clear and complete description of the facts subject to the report;
- ii. the circumstances of time and place in which the facts subject to the report occurred;
- iii. particulars or other elements that allow the identification of the individual(s) who committed the reported acts (e.g., position, service location where the activity is carried out);
- iv. any supporting documents for the report;
- v. the indication of any other individuals who can provide information about the facts subject to the report;
- vi. any other information that may provide useful confirmation of the existence of the reported facts.

For a report to be detailed, these requirements do not necessarily have to be met simultaneously, considering that the reporter may not have full access to all the required information.

Through the electronic channel, and therefore via the My Whistleblowing software, the reporter will be guided through each phase of the report, and they will be asked, to better detail the report, to fill out a series of fields obligatorily while adhering to the required criteria.

It is essential that the indicated elements are known directly by the reporter and not reported or referred to by other individuals.

7. Management of Reports

Once a report is received through the channels outlined in this procedure, its management is structured into four phases:

- a. Registration and Custody*
- b. Preliminary Inquiry*
- c. Investigation and Communication of Outcome*
- d. Archiving*

a. Registration and Custody

The My Whistleblowing software itself ensures comprehensive and confidential registration in compliance with relevant regulations.

b. Preliminary Inquiry

The preliminary inquiry is designed to assess the validity of the received report. During this phase, the members of the Management Committee conduct an initial screening and take the following actions:

If the report is immediately deemed irrelevant to the stipulated regulations, it is archived promptly.

If the report lacks detail, additional information is requested from the reporter if possible. If it's not possible to gather sufficient information to detail the report and initiate an investigation, it is archived.

If the report appears detailed with specific and consistent factual elements, the inquiry phases are initiated.

c. Investigation and Communication of Outcome

The investigation is a series of activities aimed at verifying the content of received reports and gathering information for the subsequent evaluation phase. This process ensures maximum confidentiality regarding the identity of the reporter and the subject of the report. The primary purpose of the investigation is to validate the accuracy of the information under scrutiny, providing a detailed description of the ascertained facts through objective investigative techniques and audit procedures.

The Management Committee personally conducts the investigation or, in special situations, appoints an individual responsible for the investigation, such as the CFO or specifically appointed external consultants

It is the responsibility of everyone to cooperate with the individual tasked with the investigation throughout the process.

For each investigation, the individual responsible for the investigation prepares a final report containing at least:

- the ascertained facts;
- the collected evidence;
- the causes and deficiencies that allowed the reported situation to occur.

At the conclusion of the investigations, if the report is found to be unfounded, the management committee proceeds to archive the report and, if possible, notifies the reporter.

In cases where the report is substantiated, the management committee activates company officials to take the necessary and most appropriate mitigating and/or corrective actions. If the nature of the report and its outcome warrants it, the committee informs the relevant office to initiate any disciplinary proceedings aimed at imposing, if necessary, disciplinary sanctions in line with applicable regulations and relevant collective labor agreements.

d. Archiving

In order to ensure traceability, confidentiality, preservation, and accessibility of data throughout the entire process, documents can also be stored and archived in digital format. In accordance with current laws and company procedures regarding privacy, the processing of personal data of individuals involved and/or mentioned in the reports is protected.

8. Protection of the Reporter

The entire process must ensure the confidentiality of the reporter's identity from the receipt of the report and throughout each subsequent phase. To achieve this, in accordance with current regulations, AAG Stucchi has established a series of mechanisms aimed at protecting the reporter, including:

- a. Protection of the Confidentiality of the Reporter:*
- b. Prohibition of Discrimination against the Reporter.*

a. Protection of the Confidentiality of the Reporter:

The use of the My Whistleblowing Software ensures complete confidentiality for the reporter, as only the management committee can access the report.

Regarding any disciplinary proceedings initiated against the reported individual:

- If the charges are based on findings distinct and additional to the report, even if stemming from it, the identity of the reporter cannot be revealed.
- If the charges are based wholly or in part on the report, the identity of the reporter can be disclosed to the involved party/parties, provided two conditions are met simultaneously:
 - The consent of the reporter.
 - The proven necessity for the reported individual to know the identity of the reporter for a full exercise of the right to defense.

b. The prohibition of discrimination against the reporter.

The reporter cannot be sanctioned, dismissed, or subjected to any discriminatory measures, whether direct or indirect, having effects on working conditions for reasons directly or indirectly related to the report.

Discriminatory measures include unjustified disciplinary actions, workplace harassment, potential changes to job duties or workplace location, and any other detrimental changes to working conditions that serve as a form of retaliation against the report. The reporter who believes they have experienced discrimination for making a report must provide detailed information to AAG Stucchi's Management Committee.

The reporter who believes they have experienced discrimination can take legal action against the perpetrator of the discrimination and also against AAG Stucchi if the company actively participated in the discrimination. It should be noted that, in such cases, the law provides for a reversal of the burden of proof, and therefore, AAG Stucchi will have to demonstrate that the changes in the reporter's working conditions or other provisions did not arise from the report.