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Faital **WHISTLEBLOWING** System

# PROCEDURE FOR REPORTING ILLEGALITIES AND IRREGULARITIES

(AKA. WHISTLEBLOWING)



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## Index

<b>1. INTRODUCTION</b>	<b>4</b>
<b>2. PURPOSE AND AIMS</b>	<b>4</b>
<b>3. DEFINITIONS</b>	<b>5</b>
<b>4. WHO CAN MAKE A REPORT</b>	<b>7</b>
<b>5. SUBJECT OF THE REPORTS</b>	<b>8</b>
<b>5.1. VIOLATIONS OF NATIONAL LEGISLATIVE PROVISIONS</b>	<b>8</b>
<b>5.2. VIOLATIONS OF EUROPEAN LEGISLATION</b>	<b>8</b>
<b>5.3. ACTS OR OMISSIONS THAT HARM THE FINANCIAL INTERESTS OF THE EUROPEAN UNION</b>	<b>8</b>
<b>5.4. ACTS OR OMISSIONS RELATING TO THE INTERNAL MARKET THAT COMPROMISE THE FREE MOVEMENT OF         GOODS, PERSONS, SERVICES, AND CAPITAL (ART. 26 PARAGRAPH 2 TFEU)</b>	<b>9</b>
<b>5.5. ACTS OR BEHAVIORS THAT DEFEAT THE PURPOSE OR AIM OF THE EU PROVISIONS IN THE SECTORS INDICATED         IN THE PREVIOUS POINTS</b>	<b>9</b>
<b>6. REPORTING CONTENT AND SUBMISSION METHODS</b>	<b>10</b>
<b>7. WHISTLEBLOWER'S RESPONSIBILITY</b>	<b>10</b>
<b>8. REPORTS' RECIPIENTS</b>	<b>11</b>
<b>9. INTERNAL REPORTS</b>	<b>11</b>
<b>10. INTERNAL REPORTING CHANNEL MANAGEMENT</b>	<b>12</b>
<b>11. EXTERNAL REPORTS</b>	<b>12</b>
<b>12. EXTERNAL REPORTING CHANNEL MANAGEMENT</b>	<b>13</b>
<b>13. PUBLIC DISCLOSURE AND REPORTING TO THE AUTHORITIES</b>	<b>13</b>
<b>14. PROTECTION OF THE WHISTLEBLOWER</b>	<b>13</b>
<b>14.1. CONFIDENTIALITY OBLIGATIONS ON THE WHISTLEBLOWER'S IDENTITY</b>	<b>14</b>



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<b>14.2.</b>	PERSONAL DATA PROCESSING	14
<b>14.3.</b>	PROHIBITION OF DISCRIMINATION AGAINST THE WHISTLEBLOWER	15
<b>14.4.</b>	PROTECTION AGAINST RETALIATION	15
<b>15.</b>	SAFEGUARD AND PROTECTION	15
<b>16.</b>	DOCUMENTATION STORAGE	15
<b>17.</b>	DISSEMINATION	16
<b>18.</b>	SANCTIONS	16



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## 1. Introduction

This procedure implements, within FAITAL S.p.A., the legislative provisions concerning the protection of persons who report violations as per Legislative Decree No. 24/2023. This regulation is the primary reference for all activities contemplated hereafter.

Legislative Decree 24 of March 10, 2023, transposes and implements Directive (EU) 2019/1937 of the European Parliament and Council of 23/10/2019 regarding the protection of persons who report violations of Union law and contains provisions concerning the protection of persons who report violations of national legislative provisions

The decree partly integrates and partly replaces the provisions of Law No. 179/2017, which had introduced changes to Legislative Decree 231/01. The previous legislation provided a specific regulation on the so-called whistleblowing phenomenon aimed at encouraging the cooperation of workers to reveal any corrupt phenomena within the Company.

The new legislation more precisely regulates internal and external reporting channels, their management, the role of ANAC, and the applicable sanctions in case of violations.

This procedure, in addition to the legal provisions mentioned above, also takes into account the provisions of Regulation (EU) 2016/679 (GDPR) as well as the Guidelines for constructing Organizational, Management, and Control Models of Confindustria of June 2021, referring to ANAC Guidelines concerning procedures for submitting and managing external reports.

The internal channels were selected following a specific DPIA - Data Protection Impact Assessment related to the WHISTLEBLOWING MANAGEMENT in compliance with Art. 13, paragraph 6 of Legislative Decree of March 10, 2023, No. 24 and in accordance with Art. 35 of Regulation EU/2016/679 (WP248\_Rev.01).

## 2. Purpose and Aims

Specifically, the purpose of this procedure is to regulate the process of managing Reports of Violations (Whistleblowing) as per Legislative Decree 24/23 in a way that ensures the confidentiality of the identity of the reporting person.

FAITAL S.p.A., with this procedure, defines its model for receiving and managing internal reports as well as the internal reporting channel by identifying appropriate technical and organizational measures to ensure an adequate level of security against specific risks arising from the processing of personal data carried out for their management in compliance with Regulation (EU) 2016/679.

The aim of this tool is to allow the Company to prevent irregularities within the Organization or concerning relationships that third parties have with the Company by timely intercepting deviant behaviors to remedy and correct them through the active and responsible involvement of all parties involved.

## 3. Definitions

In this document and its annexes, the following terms have the meanings indicated below:

- **ANAC:** National Anti-Corruption Authority established by Law No. 190/2012, an independent administrative authority whose institutional mission is to prevent corruption in all areas of administrative activity.



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- **Activities at risk of crime:** the process, operation, act, or set of operations and acts that may expose the Company to the risk of committing a crime.
- **CCNL:** the National Collective Labor Agreement applicable to the Company's employees; specifically, the National Collective Labor Agreement for the Chemical Sector of June 13, 2022, and subsequent amendments and additions.
- **Ethical Code:** the document officially desired and approved by the Company's top management as an expression of corporate policy, containing general principles of conduct – i.e., recommendations, obligations, and/or prohibitions – to which the Recipients must adhere, and whose violation is sanctioned.
- **Work context:** the current or past working or professional activities within the relationships referred to in Article 3, paragraphs 3 or 4 of Legislative Decree 24/2023 through which, regardless of the nature of such activities, a person acquires information on violations and within which they might risk retaliation in case of reporting, public disclosure, or reporting to the judicial or accounting authority.
- **Legislative Decree 231/2001 or Decree:** Legislative Decree of June 8, 2001, No. 231, containing the "Regulation of the administrative liability of legal entities, companies, and associations, including those without legal personality, pursuant to Art. 11 of Law No. 300 of September 29, 2000", published in the Official Gazette No. 140 of June 19, 2001, and subsequent amendments and additions.
- **Recipients:** corporate bodies, Employees, Suppliers, and all those who operate in the interest or to the advantage of the Company with or without representation, regardless of the nature and type of relationship with the Company. The Recipients are required to comply with the Model, the Ethical Code, and the preventive Protocols.
- **Employees:** all individuals who have an employment relationship with the Company.
- **Public disclosure:** Making information on violations public through the press or electronic means or through dissemination means capable of reaching a large number of people.
- **Facilitator:** who assists a Reporting Person in the reporting process, operating within the same work context, and whose assistance must be kept confidential.
- **Personnel:** All individuals who have an employment relationship with the Company, including temporary workers, collaborators, interns, and freelancers who have received an assignment from the Company (for whistleblowing purposes, this also includes cases where the work or collaboration relationship has not yet started if information on violations was acquired during the selection process or other pre-contractual phases; during the probation period; after the dissolution of the legal relationship if information on violations was acquired during the relationship itself).
- **Reporting Person, Reporter or Whistleblower:** The individual who reports or publicly discloses information on violations acquired within their work context;
- **Crimes or Crime:** The set of crimes or the individual crime referred to in Legislative Decree 231/2001 (as may be amended and supplemented in the future).
- **Internal Regulation (of the whistleblowing report recipient):** Internal document of the recipient of the reports to regulate both the operational activities of the report recipient and the management of the reports, as well as the behavioral norms to which the recipient must adhere;
- **Recipient or Report Manager:** who, in any capacity, receives any report in the whistleblowing context;
- **Feedback:** communication to the reporting person of information regarding the follow-up given or intended to be given to the report;
- **Retaliation:** any behavior, act, or omission, even if merely attempted or threatened, carried out because of the report, complaint to the judicial or accounting authority, or public disclosure, which causes or may cause the Reporting Person or the person who filed the complaint direct or indirect unjust harm.

**Retaliatory conduct includes:**

- Dismissal, suspension, or equivalent measures;
- Demotion or lack of promotion;
- Job function change, workplace change, salary reduction, working hours modification;



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- Training suspension or any restriction of access to it;
  - Negative performance reviews or negative references;
  - Disciplinary measures or other sanctions, including financial penalties;
  - Coercion, intimidation, harassment, or ostracism;
  - Discrimination or otherwise unfavorable treatment;
  - Failure to convert a fixed-term employment contract into a permanent one where the worker had a legitimate expectation of such conversion;
  - Non-renewal or early termination of a fixed-term employment contract;
  - Damage to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and income;
  - Inclusion in blacklists based on a formal or informal sectoral or industrial agreement that could prevent the person from finding employment in the sector or industry in the future;
  - Early termination or cancellation of the contract for goods or services supply;
  - Revocation of a license or permit;
  - Requirement to undergo psychiatric or medical examinations
- **Report or Reporting:** written or oral communication of information on violations as per Legislative Decree 24/23.
  - **Internal Reporting:** written communication of information on violations, submitted through the internal reporting channel (written, including electronic means);
  - **External Reporting:** written or oral communication of information on violations, submitted through the external reporting channel (channel activated by ANAC);
  - **Follow-up:** action taken by the person entrusted with managing the reporting channel to assess the validity of the reported facts, the outcome of the investigations, and any measures taken;
  - **Disciplinary System:** document prepared by the company containing provisions aimed at preventing and sanctioning (in compliance with the applicable National Collective Labor Agreement) conduct that is contrary to regulations, procedures, and company instructions, including the whistleblowing management procedure;
  - **Company:** FAITAL S.p.A.
  - **Violations:** behaviors, acts, or omissions that harm the public interest or the integrity of public administration or private entities, consisting of:
    - 1) administrative, accounting, civil, or criminal offenses not covered in points 3, 4, 5, and 6 below;
    - 2) unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the organizational and management models provided therein, not covered in points 3, 4, 5, and 6 below;
    - 3) offenses falling within the scope of the acts of the European Union or national acts indicated in the annex to Legislative Decree No. 24/2023 or national acts implementing the acts of the European Union indicated in the annex to Directive (EU) 2019/1937;
    - 4) acts or omissions that harm the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant derived law of the European Union;
    - 5) acts or omissions concerning the internal market, as referred to in Article 26, paragraph 2, of the Treaty on the Functioning of the European Union, including violations of Union rules on competition and State aid, as well as violations concerning the internal market related to acts that breach corporate tax rules or mechanisms aimed at obtaining a tax advantage that defeats the object or purpose of the applicable corporate tax law;
    - 6) acts or behaviors that defeat the object or purpose of the provisions of the Union acts in the sectors indicated in points 3, 4, and 5 above.



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#### 4. Who Can Make Report

This procedure is addressed to the following subjects:

- Shareholders;
- Board of Directors;
- Directors;
- Auditor;
- Board of statutory Auditors;
- Private sector employees;
- Those who, although not falling into the category of Employees, work for the Company and/or are under the control and direction of the Company (e.g., self-employed workers, including those referred to in Chapter I of Law 81/2017, as well as those with a collaboration relationship, collaborators who provide goods or services or carry out works for third parties, volunteers, and paid and unpaid interns);
- Those who, although external to the Company, work, directly or indirectly, for the Company or with the Company (e.g., consultants);
- Any other subject who interacts with the Company to make a report.
- Financial promoters, interns, contract workers/project workers, temporary workers;
- Facilitators, understood as individuals who assist reporting persons in the reporting process operating in the same work context and whose assistance must be kept confidential;
- Individuals in the same work context as the Reporting Person;
- Colleagues of the Reporting Person or of the person who has filed a complaint with the Judicial Authority.
- The protection of reporting persons also applies if the report, the complaint to the Judicial Authority, or the public disclosure of information occurs in the following cases:
  - When the legal work relationship has not yet started if the information on the violations was acquired during the selection process or other pre-contractual phases;
  - During the probationary period;
  - After the termination of the relationship if the information was acquired during the relationship itself.

#### 5. Subject of the Reports

This procedure concerns Reports (Whistleblowing) of the following Violations identified in Article 2 of Legislative Decree No. 24 of March 10, 2023, namely:

##### 5.1 Violations of national regulatory provisions

This category includes criminal, civil, administrative, or accounting offenses other than those specifically identified as violations of EU law as defined below.

##### 5.2 Violations of European regulations

Offenses committed in violation of the EU legislation listed in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing it. These offenses relate to the following sectors:

- public procurement;
- services, products, and financial markets, and prevention of money laundering and terrorism financing;
- product safety and compliance;
- transport safety;
- environmental protection; radiation protection, and nuclear safety;
- food and feed safety and animal health and welfare;



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- public health;
- consumer protection;
- protection of privacy and personal data and security of networks and information systems.

For example, consider offenses such as environmental crimes, including the discharge, emission, or other release of hazardous materials into the air, soil, or water, or the illegal collection, transportation, recovery, or disposal of hazardous waste.

### **5.3 Acts or omissions that harm the financial interests of the European Union**

For example: fraud, corruption, and any other illegal activity related to Union expenditure.

### **5.4 Acts or omissions concerning the internal market, which undermine the free movement of goods, persons, services, and capital (Article 26, paragraph 2, of the TFEU).**

Violations of EU rules on competition and state aid, corporate tax, and mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable corporate tax legislation are included.

### **5.5 Acts or behaviors that undermine the purpose or objective of the provisions of the European Union in the sectors indicated in the preceding points.**

Within this context, abusive practices as defined by the case law of the Court of Justice of the European Union are encompassed.

For instance, consider a company operating in the market with a dominant position. The law does not prevent such a company from achieving, through its merits and capabilities, a dominant position in a market, nor does it ensure that less efficient competitors remain in the market. However, this company might prejudice effective and fair competition in the internal market through its behavior by resorting to so-called abusive practices (such as adopting predatory pricing, target discounts, or tying sales), thus contravening the protection of free competition.

It remains essential to conduct a case-by-case assessment based on evidentiary indices (e.g., sector-specific regulations, similar cases examined by case law) to evaluate whether such acts or omissions can be attributed to the violations under Legislative Decree No. 24/2023.

Whistleblowing reports may pertain to:

- information, including well-founded suspicions, regarding committed violations;
- information, including well-founded suspicions, concerning violations that, based on concrete evidence, might be committed;
- elements regarding conduct aimed at concealing such violations;

Reports of violations as mentioned in point 1) can only be made through the internal reporting channel (see Chapter 6.1.1. "Internal Reporting").

### **They are EXCLUDED from the whistleblowing regulations:**

- Disputes, claims, or requests related to a personal interest of the reporting person or the person who has filed a complaint with the judicial authority that exclusively concern their individual employment or public employment relationships, or are related to their employment relationships with hierarchically superior figures. For example, reports concerning labor disputes and pre-litigation phases, discrimination among colleagues, interpersonal conflicts between the reporting person and another worker or with hierarchical superiors, reports related to data





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processing within the context of the individual employment relationship in the absence of harm to public interest or the integrity of public administration or private entities are therefore excluded;

- Reports of violations where they are already mandatorily regulated by EU or national acts indicated in Part II of the annex to the decree or by national acts that implement the EU acts indicated in Part II of the annex to Directive (EU) 2019/1937, even if not specified in Part II of the annex to the decree.

For example, consider reporting procedures concerning market abuse under Regulation (EU) No 596/2014 of the European Parliament and of the Council and Commission Implementing Directive (EU) 2015/2392 adopted on the basis of the aforementioned regulation, which already contain detailed provisions on the protection of whistleblowers. Another example is the case of Directive (EU) 2013/36 of the European Parliament and of the Council, which has provided for the protection of whistleblowers within the prudential framework applicable to credit institutions and investment firms. In transposing the aforementioned directive, Articles 52-bis and 52-ter were introduced into the Banking Consolidation Act, which contains provisions on reporting violations in the banking sector and the obligation of both banks and their parent companies, as well as the Bank of Italy, to ensure the confidentiality of the whistleblower's personal data and of the alleged perpetrator of the violation and to adequately protect the whistleblower against retaliatory, discriminatory, or otherwise unfair conduct resulting from the report.

Reports of violations concerning national security, as well as contracts related to defense or national security aspects, unless such aspects fall within the relevant EU derived law.

Since national security is exclusively within the competence of the Member States, it is not covered by the scope of Directive (EU) 2019/1937 and, consequently, by Legislative Decree No. 24/2023 that implements it. The provision excludes reports related to contracts concerning defense or security, and therefore contracts awarded in those sectors. However, it does not exclude such cases where these aspects are regulated by EU derived law, which includes regulations, directives, decisions, recommendations, and opinions.

## 6. Reporting Content and Submission Methods

Reports, even with the facilitator's assistance, must be based on precise factual elements (not subject to different interpretations) and consistent evidence (multiple clues converging in the same direction), of which the reporter became aware due to their duties. Reports should not be directed at denouncing situations of purely personal nature (complaints, claims, or personal requests).

**To this end, the report may contain the following elements:**

- a clear and comprehensive description of the reported facts;
- if known, the circumstances of time and place in which the reported acts were committed;
- if known, the personal details or other elements that allow the identification of the individual(s) who perpetrated the reported acts;
- the indication of any other individuals who may have information about the reported facts;
- the indication of any documents that can confirm the accuracy of the reported facts;
- any other information that may provide useful verification regarding the reported facts.



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## 7. Whistleblower's Responsibility

It is Reporter's responsibility to make reports in good faith and in line with the spirit declared by the regulations. This procedure does not affect the criminal and disciplinary liability of the Reporter in the event of false or defamatory reporting under the Criminal Code and Article 2043 of the Civil Code.

Moreover, any abuse of the Whistleblowing procedure, such as obviously opportunistic reports and/or reports made solely to harm the reported party or other individuals, and any other misuse or intentional manipulation of the procedure subject to this policy, are also sources of liability in disciplinary proceedings and other competent forums.

## 8. Report's recipients

Reports may be submitted through internal and external reporting channels according to the regulatory conditions provided by Legislative Decree 24/2023.

The management of the reporting channel is entrusted to a committee composed of internal roles (Company Manager) and external roles (Company Auditors) (hereinafter referred to as the "Recipient"), formally appointed, who adhere to the following procedure.

## 9. Internal reports

The internal report must be made in written form:

- By using the dedicated platform, accessible from the Company's website [www.faital.com](http://www.faital.com) in the "Whistle Blowing" section. It is an accessible and bidirectional tool that allows for personal encrypted communication, enabling the Whistleblower to contact the Recipient ("Report Manager") while maintaining the Whistleblower's anonymity if desired. The platform is an external service to the company's information system, based on the "SafeDisclosure" platform, managed in accordance with the law to ensure transparency and impartiality of the procedure. This tool guarantees, from a technological standpoint, the confidentiality of the whistleblower, the individuals mentioned in the report, and the content of the report.
- In written form, via regular mail, to the address of the Company's headquarters:

### **WHISTLEBLOWING COMMITTEE**

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For the confidentiality of the whistleblower, it is important to remember that when using this method, the report must be placed in two sealed envelopes:

- the first with the identifying details of the whistleblower along with a photocopy of their identification document;
- the second with the report, in order to separate the identifying details of the whistleblower from the report.
- Both envelopes should then be placed in a third sealed envelope labeled "confidential" and addressed to the Whistleblowing Committee.
- In oral form by requesting a direct meeting with the Whistleblowing Committee, which will be scheduled within a reasonable period of 7 days.



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In such cases, with the consent of the whistleblower, the internal report may be documented by authorized personnel either by recording on a suitable device for storage and listening or through a written report. In the case of a written report, the whistleblower can verify, correct, and confirm the meeting report with their signature.

The committee will record the report in the Oral Reports Register, and if necessary, will transcribe the report on the platform provided by the Company.

## 10. Management of the internal reporting channel

Within the management of the internal reporting channel, the Recipient carries out the following activities:

- **provides the Whistleblower with acknowledgment of receipt** of the report within 7 days from the date of receipt;
- **maintains communication with the Whistleblower and may request additional information or clarifications if necessary;**
- **follows up on the received reports** (conducts specific analyses to ascertain the truthfulness of the reported facts or circumstances, while protecting the confidentiality of the whistleblower's identity);
- provides feedback on the report **within 3 months from the date of acknowledgment of receipt** or from the expiry of the **7-day period from the submission of the report**.

The verification actions regarding the validity of the circumstances reported in the whistleblowing reports will be carried out in accordance with the principles of impartiality and confidentiality, conducting any necessary activities and involving the relevant company functions.

At the conclusion of the investigative phase, the Whistleblowing Recipient makes, with motivation, the resulting decisions, archiving the report if deemed irrelevant (in case of a non-substantiated report) or requesting the relevant corporate function to initiate any disciplinary and punitive actions based on the findings.

If the investigations reveal serious violations and the Whistleblowing Recipient suspects the commission of a crime, they promptly communicate the report and their assessments to the Board of Directors.

If the report is found to be valid, the Company will take any necessary measures and actions to protect itself.

## 11. External Reports

The reporting parties can address their reports directly to ANAC **only if one of the following conditions applies:**

- the mandatory activation of the internal reporting channel is not provided for in the work context, or if it is mandatory, it is not active/compliant;
- the whistleblower has already made an internal report, and it has not been followed up;
- the whistleblower has reasonable grounds to believe that if they were to make an internal report, it would not be effectively followed up, or that the report itself could pose risks of retaliation;
- the whistleblower has reasonable grounds to believe that the violation could pose an imminent or evident danger to the public interest.

## 12. Management of the external reporting channel

Reports can be directed to ANAC through an external reporting channel, either in written form – via the online platform accessed at <https://www.anticorruzione.it/-/whistleblowing> – or orally through telephone lines, voicemail systems, or, upon the whistleblower's request, through a direct meeting.



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An external report submitted to entities other than ANAC is forwarded to ANAC within 7 days of its receipt, with simultaneous notification to the whistleblower, and entered into ANAC's online platform, following the instructions published within the procedure adopted by the Authority and available on its institutional website.

### 13. Public disclosure and reporting to the authority

#### Public disclosure

For the Whistleblower, there is an additional reporting method known as public disclosure, which involves making information about the violations publicly available – through the press, electronic media, or any other means capable of reaching a large number of people.

The protection of the Whistleblower who chooses this reporting method is recognized if one of the following conditions occurs at the time of disclosure:

- an internal report, to which the Company has not responded regarding the measures planned or taken to follow up on the report within the indicated three months, is followed by an external report to ANAC, which, in turn, does not provide feedback to the whistleblower within a reasonable timeframe;
- the whistleblower has already directly made a report to ANAC, which, however, has not responded to the whistleblower regarding the measures planned or taken to follow up on the report;
- the individual makes a public disclosure directly because, based on reasonable and well-founded reasons, considering the circumstances of the specific case, they believe that the violation could represent an imminent or evident danger to the public interest;
- the individual makes a public disclosure directly because, again based on the reasons stated above, they believe that the external report could pose the risk of retaliation or may not be effective and followed up on.

For the whistleblower who chooses the public disclosure channel, the protection measures provided for the whistleblower remain in place.

#### Reporting to the Judicial Authority

Whistleblowers may consider turning to the competent national authorities, judicial and accounting, to submit a complaint regarding illicit conduct they have become aware of in the workplace.

### 14. Whistleblower Protection

Protecting whistleblowers is an important aspect to ensure the effectiveness of this reporting mechanism. In this context, it is essential to establish and implement concrete measures that ensure the safety and support of whistleblowers, encouraging them to report violations, fraud, or unethical behavior without fear of retaliation or discrimination. Creating a protected and supportive environment for whistleblowing is crucial for promoting transparency and accountability within organizations.

#### 14.1 Confidentiality Obligations on the Whistleblower's Identity

Protecting whistleblowers is an important aspect to ensure the effectiveness of this reporting mechanism. In this context, it is essential to establish and implement concrete measures that ensure the safety and support of whistleblowers, encouraging them to report violations, fraud, or unethical behavior without fear of retaliation or discrimination. Creating a protected and supportive environment for whistleblowing is crucial for promoting transparency and accountability within organizations.





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Regarding the disciplinary procedure, the whistleblower's identity may be disclosed to the disciplinary authority and the accused only in cases where:

- there is the express consent of the whistleblower;
- the disciplinary charge is found to be justified, in whole or in part, based on the report, and the knowledge of the whistleblower's identity is absolutely necessary for the defense of the accused, provided that this circumstance is asserted and proven by the accused during the hearing or through the presentation of defense arguments.

In the latter case, the whistleblower is notified, through communication, of the reasons for the disclosure of confidential data, as well as the internal reporting procedures when the disclosure of the whistleblower's identity and information is indispensable for the defense of the involved party. The involved party can also be heard through written proceedings, by acquiring written observations and documents.

#### **14.2 Treatment of Personal Data**

Any processing of personal data must be carried out in compliance with the GDPR.

Data that is clearly not useful for processing a specific report should not be collected, or if collected accidentally, should be immediately deleted.

The processing of personal data is carried out by the Data Controller (the Company), providing appropriate information to the whistleblowers and the individuals involved in accordance with Articles 13 and 14 of the GDPR. Under Article 2-undecies, paragraph 1, letter f) of the Privacy Code, the rights under Articles 15 to 22 of the GDPR may be limited or may not be exercised upon request to the Data Controller if their exercise could result in an actual and concrete prejudice to the confidentiality of the identity of the employee who reports, in accordance with Law No. 179 of November 30, 2017, the violation of which they became aware in the course of their duties.

#### **14.3 Prohibition of Discrimination Against the Whistleblower**

The Company does not tolerate threats or retaliations – in the broad sense as defined in point no. 3 – of any kind against the whistleblower or anyone who has collaborated in verifying the validity of the report. It is understood that all disciplinary actions taken with retaliatory purposes will be considered null and void from now on.

#### **14.4 Protection from Retaliation**

Whistleblowers can report to ANAC any retaliations they believe they have experienced. In case of retaliations, ANAC informs the National Labor Inspectorate for the measures within its competence.

To gather essential investigative elements for determining retaliation, ANAC may rely on the Public Function Inspectorate and the National Labor Inspectorate.

Whistleblowers who have been dismissed due to their report, public disclosure, or complaint to the judicial or accounting authority, have the right to be reinstated in their job positions according to Article 18 of Law No. 300/1970 and Article 2 of Legislative Decree No. 23/2015.

### **15. Safeguards and Protections**

The individual referenced in the report as responsible for the suspected wrongdoing enjoys identity protection measures similar to those of the whistleblower and other individuals mentioned in the report.



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In addition to safeguarding the confidentiality of the whistleblower's identity and the individuals mentioned in the report, as well as the content thereof, there are other forms of protection guaranteed through this procedure. Protection is provided to the whistleblower against any form of retaliation or discrimination they may suffer as a result of a report. Retaliation refers to any threatened or actual action or omission, direct or indirect, connected to or resulting from reports of actual or suspected wrongdoing, which causes or may cause physical or psychological harm, damage to the person's reputation, or economic losses, in the broad sense as defined in point no. 3.

## 16. Documentation storage

The Whistleblowing Recipient is required to document, through the preservation of electronic and/or paper documents, the reports received, in order to ensure complete traceability of the actions taken to fulfill its institutional functions. Electronic documents are stored in a computerized archive protected by authentication credentials known only to the Whistleblowing Recipient. In the case of reports produced in bad faith, the Whistleblowing Recipient reserves the right to archive them by deleting names and elements that could allow the identification of the reported individuals. Paper documents are archived in a repository accessible only to the Whistleblowing Recipient and to individuals expressly authorized by them. The data collected and archived will be retained by the Whistleblowing Recipient for a period of 5 years. This procedure, when implemented, may be supplemented by additional instructions or referenced in other documents.

## 17. Dissemination

This procedure will be published on the public company website and disseminated internally through the corporate intranet. Each employee will be obligated to review it immediately. For individuals not falling under the category mentioned in the preceding paragraph, the reporting process will be outlined in a dedicated section on the institutional website.

## 18. Sanctions

In addition to the sanctions expressly provided for by Legislative Decree 24/2023, any further violation will be pursued in accordance with the National Collective Labor Agreement applicable to the individuals responsible for such violations. In the event of violations by the Whistleblowing Recipient regarding the obligation of confidentiality regarding the identity of the whistleblower, the Company may decide to revoke the mandate in accordance with the prescribed procedures.

