

**Aquafil S.p.A.**

Via Linfano No. 9, 38062 – Arco (TN)  
Registered in the Trento Business Register  
under No. 228169  
Tax Code and VAT number 09652170961

# Company Procedure: Whistleblowing



## 1. PURPOSE

The purpose of the procedure is to describe the ways for making reports, even confidentially, relating to breaking laws and regulations, rules, company procedures (by way of example and not limited to, the commission of fraud, corruption and violations of the Code of Ethics as well as Model 231), as specified in detail below. The purpose is also to make reporting easy to allow Aquafil SpA (hereinafter Aquafil) to intercept deviant behaviours in time in order to promptly remedy and correct them.

The Whistleblowing system is the tool that protects those who report non-compliance, in good faith. The tool aims to prevent improper procedures from being carried out in the organization, but it also aims to involve all stakeholders in combating non-compliance, through active and responsible participation.

This policy supplements the operating procedure for reporting violations of the Code of Ethics and the Organisational and Management Model of Aquafil SpA pursuant to Legislative Decree 231/2001 and sets out to regulate the use of the Whistleblowing platform provided by Aquafil for reporting acts of non-compliance.

In this sense, the latter provides a freely accessible Internet platform, specifically dedicated, as a channel for reporting anyone working at or on behalf of Aquafil who has acted improperly or failed to act properly, in relations with it or on its behalf that constitute or may constitute a violation, or inducement to violate laws and regulations, principles enshrined in the Code of Ethics, principles of internal control, company policies, rules and procedures and/or which may directly or indirectly cause economic, financial or reputation damage.

Any legal obligations remain unaffected, in particular with regard to the obligation to report to the Judicial Authority or to the Supervisory Authorities and with regard to the processing of personal data and the protection of privacy provided for by national legislation. In this perspective, the company's objective is to provide clear information on the subject, content, recipients and methods of submitting reports, without fear of retaliation, as well as on the forms of protection offered to those who make a report in accordance with the provisions of Legislative Decree 10 March 2023, No. 24 implemented by the European Directive no. 1937/2019.

## 2. ONLINE WHISTLEBLOWING PLATFORM

Reports can be sent by accessing the company intranet in the "Whistleblowing" section, or by clicking directly on: <https://digitalplatform.unionefiduciaria.it/whistleblowingnew/en/accessoprincipale/identificazionegruppo> and entering **AQUAFIL** in the "token" box.

This application guarantees the confidentiality of the data contained in the report through secure protocols and encryption tools that allow for protecting personal data and information, including those included in any attachments. This channel allows you to make a report in writing or via a voice message.

When the aforementioned channels are used, the whistleblower can also request a face-to-face or videoconference meeting with one or more people looking after whistleblowing reports, which will be set within a reasonable time.

With regards only to reports of violations of national regulatory provisions regarding unlawful conduct relevant pursuant to Legislative Decree 231/2001 or violations of organization and management models, the internal channel can also be used by writing directly to: [OdV@Aquafil.com](mailto:OdV@Aquafil.com)

## 3. CONTENT OF REPORTS

Reports must be made in good faith. They must be detailed and contain precise information; this way it is easier to verify and manage them without the need to involve the whistleblower. At the same time, the reports made must not be aimed at reporting situations of an exclusively personal nature.

Reports concerning the following matters shall be considered relevant:

- administrative, accounting, civil or criminal wrongdoings;
- violation of the provisions contained in the Code of Ethics or the Code of Conduct;
- unlawful conduct relevant to commission of the offences provided for by Legislative Decree 231/2001;
- offences falling within the scope of European Union or national acts; for example in the field of public procurement, services, food safety, animal health and welfare, public health, consumer protection, etc.;

- acts or omissions that harm the financial interests of the European Union, such as fraud;
- acts or omissions concerning the internal market, such as EU budget fraud or corrupt actions;
- acts or conduct that defeat the object or purpose of the provisions of the acts of the European Union.

## WHAT ARE THE MAIN BEHAVIOURS TO BE REPORTED?

By way of example but not limited to:

- Corruption and fraud
- Misappropriation and theft
- Money laundering
- Health, safety and the environment
- Discrimination, harassment, mobbing and other labour law issues
- Violations of the legislation on the protection of personal data (Privacy) and IT security
- Violation of tax regulations
- Violations of competition law (Antitrust)
- Disclosure of business secrets

## 4. SUBMITTING REPORTS

The whistleblowing platform provides a wizard for the whistleblower, with a series of questions, open and closed, some required, others optional, regarding facts, time-frame, details of the whistleblower (optional) and additional supporting elements, in order to proceed, from the beginning, to a skimming of reports that do not fall within the scope of the regulation.

The report can also be made in a totally anonymous way. After making the report, the whistleblower is issued a ticket number (unique code) which can be used to monitor the progress of the report itself. Through the process described above, it will be possible to set up a sort of direct interview between the whistleblower and Aquafil, always in a completely anonymous way, making it possible to request further details or support for the report itself, if necessary.

## 5. MANAGEMENT OF REPORTS

Reports are received by a Designated Recipient (Whistleblowing Management Body) outside our organisation, formally appointed with personnel specifically trained to handle the report, who undertakes to provide the whistleblower with a preliminary response within 7 days. Depending on needs, the Designated Recipient has the right to involve in a confidential manner other concerned company departments (Aquafil Internal Committee), in order to manage the report.

Regarding the functioning of Aquafil Internal Committee, please refer to the specific report.

If the report has even a potential implication for the purposes of Legislative Decree 231/01, the Whistleblowing Management Body shall promptly inform the entire Supervisory Body, in addition to the Internal Committee.

The verification actions on the merits of the circumstances presented in the report will take place in compliance with the principles of impartiality and confidentiality, carrying out any action deemed appropriate and involving the competent company functions. If required by the investigations conducted, the Whistleblowing Management Body, having heard the Internal Committee, has the right to make resort to external bodies specialising in in-depth and specific investigations.

In case of ascertained substantiation of the report, Aquafil will take any measures deemed appropriate and actions to protect the company itself.

At the outcome of the investigation, the whistleblower will be informed via the reporting platform, no later than 3 months after receipt of the report.

For statistical purposes, the Designated Recipients feed the reports management register where information relating to the reports can be found and where the status of the same is updated. The confidential information it contains is accessible only to the persons in charge. Any personal data present are processed by the Whistleblowing Management Body, in compliance with current Privacy legislation (Legislative Decree 196/03 and EU Regulation 2016/679) and stored for the period of time strictly necessary for handling the report, as per legislation for no longer than 5 years. Any personal data, not relevant for the purpose of handling the case, will be deleted without undue delay.

## **6. PROTECTION OF THE WHISTLEBLOWER**

Aquafil does not tolerate any kind of threats or retaliation against the whistleblower or those who facilitate the verification of the grounds for making the report.

Aquafil guarantees the confidentiality of the whistleblower, even in the case of details indicated, and reserves the right to take appropriate action against anyone who retaliates or threatens to retaliate against those who have submitted reports under this policy.

Discriminatory measures include, by way of example, dismissal, demotion, suspension or unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that results in intolerable working conditions provided for by Art. 17, paragraph 4 of Legislative Decree 24/23.

Employees who believe they have been discriminated against because they have reported a wrongdoing must report the discrimination in the manner described in this document. The whistleblower, who has suffered retaliation following a report and has not obtained protection at Aquafil, can contact the ANAC (National Anti-Corruption Authority) through the external reporting channel, which acquires the necessary elements to ascertain the retaliation and possibly provides for the administrative sanctions provided for by Legislative Decree 24/23.

## **7. RESPONSIBILITIES OF THE WHISTLEBLOWER**

It is the whistleblower's responsibility to make reports in good faith and in line with the spirit outlined in this procedure: reports that are manifestly false or completely unfounded, opportunistic and/or made for the sole purpose of damaging the person reported or entities named in the report will not be taken into consideration. In the event that the report, submitted with wilful malicious intent or gross negligence, proves to be unfounded, a sanction will be imposed on the whistleblower, as per Aquafil's internal disciplinary system.

## **8. RIGHTS OF THE PERSON REPORTED**

During the process of verifying and ascertaining possible non-compliance, the individuals named in the reports (person reported) may be involved or informed of the report, but in no case will a procedure be initiated to reveal the whistleblower without the latter's consent.

The identity of the whistleblower may not be revealed, in the context of the disciplinary procedure, if the dispute of the disciplinary charge is based on separate and additional findings with respect to the report, even if consequent to the same. If the complaint is based, in whole or in part, on a report and knowing the identity of the whistleblower is essential for the defence of the accused, the report can only be used for the purposes of the disciplinary procedure only after obtaining the whistleblower's consent for disclosure of his/her identity.



## 9. EXTERNAL REPORTING CHANNELS

The whistleblower may decide to make an external report, by contacting the ANAC channel directly, if any of the following conditions is met:

1. a company internal reporting channel is not provided, is not active or is non-compliant;
2. the internal report has not been followed up or the response times provided for in this document have not been respected (7 days for the preliminary response and 90 days for the closure of the report);
3. the whistleblower has reasonable grounds to believe that the internal report would not be effectively followed up or may result in the risk of retaliation against him/her;
4. the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

ANAC personnel, in the management of the reporting channel, are subject to the same obligations provided for the manager of the internal channel and must provide the same protections provided for by whistleblowing legislation.

Any further information on the external reporting channel will be available on the ANAC website in a dedicated section at <https://www.anticorruzione.it/per-le-imprese>

Finally, reporting can also take place through:

- **public dissemination** through press or electronic devices or in any case through means of diffusion capable of reaching many people. The public disclosure of the violations must take place in compliance with the conditions set by the legislator so that the person who carries it out can then benefit from the protections recognized by the decree.  
Therefore, protection will be recognized if one of the following conditions exists at the time of disclosure:
  - a. the reporting person has previously made an internal and external report or has made an external report directly and no response has been given within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
  - b. the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
  - c. the reporting person has reasonable grounds to believe that the external reporting may involve the risk of retaliation or may not be followed up effectively due to the specific circumstances of the concrete case, such as those in which evidence may be concealed or destroyed or in which there is well-founded fear that the person who received the report may be colluding with the author of the violation or involved in the violation itself;
- **complaint to the Judicial Authority.**  
At the time of reporting or filing a lawsuit or public disclosure, the reporting or reporting person must have reasonable grounds to believe that the information about the reported, publicly disclosed or alleged violations is true and within the scope of the legislation.

## 10. TRAINING AND INFORMATION PLAN

The Whistleblowing Management Body undertakes to provide all employees on a regular basis with clear information on the channel, procedures and conditions for making internal and external reports and public disclosures through various tools, such as direct and/or indirect training, circulars, emails, company intranet and the website.

## 11. PERIODIC UPDATING AND REPORTING

The Whistleblowing procedure and platform will be subject to periodic review at least every two years depending on the work carried out.

The report on what has been received through the reporting channel and on the management of the same will be generated quarterly and sent to the Risk Control and Sustainability Committee as well as the Supervisory Body.

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