



Whistleblowing

Company circular

Pursuant to Legislative Decree No. 24 of 10 March 2023, our Company has equipped itself with the prescribed channels for receiving and handling reports known as 'whistleblowing'.

The Decree incentivises, protects and encourages the Company's employees, trainees and collaborators, top management and control functions as well as professionals and external collaborators to report internally alleged violations of national or European Union regulations that could harm the public interest or the integrity of the Company itself, of which they have become aware in the context of their work.

If the whistleblower does not receive confirmation of the acknowledgement or its outcome, he/she may make an external report to the Italian National Anti-Corruption Authority – (Autorità Nazionale Anticorruzione, ANAC). The Decree allows direct external reporting where the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, it would not be effectively followed up or that the report might give rise to the risk of retaliation, or where he or she has reasonable grounds to believe that the breach might constitute an imminent or obvious danger to the public interest.

The Company appreciates and encourages whistleblowing, to which it acknowledges - if made in good faith - the merit of bringing to light potential irregularities that can be addressed and resolved, to protect the healthy growth of the company and without prejudice to the community.

The whistleblower and his colleagues enjoy effective safeguards against any possible, abstract retaliation. The very choice of the company to entrust the reporting channels to an external company specialised in regulatory compliance actually strengthens the confidentiality and protection of the whistleblower.

Below is some information on whistleblowing and how it is implemented in our company.

Who can report

Shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at the Company;

Employees, trainees, self-employed workers, freelancers and consultants working for the Company.



This includes those who have held such positions in the past - if information on violations was acquired during the course of the relationship - and those with whom the relationship has not yet arisen - for example, candidates for personnel selection or employees during the probationary period.

Who is protected

The Decree provides for intensive anti-retaliation measures to protect the whistleblower, the 'facilitators', i.e. the persons assisting a whistleblower in the reporting process, operating within the same work context, the whistleblower's work colleagues, any entities owned by the whistleblower, and the whistleblower's relatives and loved ones.

Areas of potential reporting

The list is very articulated and complex; for the sake of completeness, details are provided in the annex to this communication. As a general rule, and without prejudice to what is set out in the annex, violations of European Union regulations that harm the public interest or the integrity of the Company, of which the whistleblower has become aware in the context of his or her work, are potentially subject to reporting, consisting of offences falling within the scope of European Union or national acts or national acts implementing European Union acts on public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems; acts or omissions affecting the financial interests of the European Union referred to in Art. 325 of the Treaty on the Functioning of the European Union; acts or omissions affecting the internal market, as referred to in Article 26(2) T.F.E.U. (including infringements in the field of competition and state aid and those in the field of corporate taxation); acts or conduct that, while not constituting an offence, frustrate the object or purpose of the provisions of Union acts in the above-mentioned fields.

What are the limits in the subject matter of alerts

Reports are excluded if: linked to a personal interest of the person making the report, relating exclusively to his or her individual work or public employment relationships, or relating to his or her work relationships with hierarchically superior figures; of violations where already mandatorily regulated by European Union acts or national acts or national acts implementing European Union acts.



How to report

The reporter (whistleblower) may use, at his or her choice:

- The oral reporting channel - it can be used by calling the toll-free number in the annex;
- The written reporting channel – it can be used by sending an e-mail¹ to the attached e-mail address.

The whistleblower also has the right to request a face-to-face meeting with the professionals, external to the company, who manage the channel to confer the report in a confidential interview; it will be sufficient to make the request through one of the two channels indicated above, leaving a contact address.

Whichever channel is chosen, the whistleblower must indicate his or her identification data (first name and surname), his or her e-mail, telephone or postal address, the existing relationship with the company (employee, collaborator, etc.) and whether the relationship is ongoing or has ended or has not begun. The whistleblower may, if he/she wishes, give his/her consent to communicate his/her identification data to the company. In the absence of explicit consent, the data of the reporter will remain at the exclusive disposal of the external company managing the channels.

Anonymous reports are allowed, provided they are substantiated. To make an anonymous report, use an e-mail account that does not reveal the identity of the reporter in the address itself or in the name given. To make an anonymous voice report, use the caller's number blocking options made available by your telephone operator and/or your telephone. The professionals in charge are committed to the confidentiality of the data, which will not be disclosed except as specified in the following paragraphs.

The reporting procedure

The persons in charge of managing the reporting channels shall handle the report with the competent corporate functions, with the ultimate aim of ascertaining the legitimacy of what has been reported and enabling the company to restore legality and proper business conduct, with any necessary measures, including against the ascertained perpetrators of the reported active or omissive conduct.

¹ To protect the confidentiality of the whistleblower, if the whistleblower does not wish to consent to the disclosure of his or her identity, written reports should be sent from personal, not company e-mail boxes (therefore, reports should not be sent from company domain boxes).



The decree provides that, if the charge against the alleged perpetrator of the conduct is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only if the reporting person expressly consents to the disclosure of his identity. Therefore, the whistleblower is invited to report information as fully as possible, possibly attaching documents or indicating how to find them; failing this, the Company may be unable to proceed against the alleged perpetrators of the reported conduct.

The managing entity may contact the reporting person who has not given consent if the elements and information contained in the report are insufficient or if the potential challenge to the alleged perpetrator of the reported conduct is based solely on the report issued by a reporting person who has not given consent.

Within seven days of the issuance of the report, the reporter will receive confirmation that the report has been taken over at the address he or she has indicated. Within three months, he will receive information on the outcome of the report.

Safeguards

Any retaliation against the whistleblower shall be null and void, by which is meant any conduct, act or omission, even if only attempted or threatened, put in place by reason of the whistleblowing, the report to the judicial or accounting authorities or public disclosure and which causes or may cause the whistleblower or the person who made the report, directly or indirectly, unjust damage.

Until proven otherwise, the following are deemed retaliatory, by way of example but not limited to dismissal, suspension or equivalent measures; downgrading or non-promotion; change of duties, change of place of work, reduction of salary, change of working hours; suspension of training or any restriction on access to training; negative merit notes or negative references; the adoption of disciplinary measures or any other sanction, including a fine; coercion, intimidation, harassment or ostracism; discrimination or otherwise unfavourable treatment; failure to convert a fixed-term employment contract into an open-ended contract of employment, where the employee had a legitimate expectation of such conversion the non-renewal or early termination of a fixed-term employment contract; damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income; inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; early termination or cancellation of a contract for the supply of goods or services; cancellation of a licence or permit; request for psychiatric or medical examinations.



Such acts are presumed to have been carried out in retaliation, until proven otherwise.

The same protections apply to the facilitators, to persons in the same work environment as the reporting person and who are linked to him/her by a stable emotional or family relationship up to the fourth degree, to colleagues of the reporting person who work in the same work environment as the reporting person and who have a habitual and current relationship with that person; to entities owned by the reporting person or for which the same persons work, and to entities that work in the same work environment as the reporting person.

The adoption of discriminatory measures against whistleblowers may be communicated to the ANAC, which will inform the Italian National Labour Inspectorate (Ispettorato Nazionale del Lavoro), for measures within its competence.

External Reporting

The whistleblower may make an external report if, at the time of filing the report, one of the following conditions is met: the whistleblower has already made an internal report and the report has not been followed up within the aforementioned three-month period; the whistleblower has reasonable grounds to believe that, if the whistleblower were to make an internal report, the report would not be effectively followed up or that the report may give rise to the risk of retaliation; the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest. The Decree also recognises the right of the whistleblower to make an external report directly if the internal reporting channel described herein is not operational or compliant.

External reports are handled by the ANAC, guaranteeing, also through the use of encryption tools, the confidentiality of the identity of the person reported, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

External reports may be made in written form through the computer platform provided by ANAC or in oral form through telephone lines or voice messaging systems or, at the request of the reporting person, through a face-to-face meeting.

The link for external reporting can be found on the ANAC website, www.anticorruzione.it.

Responsibility of the reporter (whistleblower)

The protections provided by Legislative Decree No. 24 of 10 March 2023 do not exclude the liability of the whistleblower in the event of a finding, at least by a first-degree criminal



judgment, for the offence of slander or defamation, or a judgment for damages in cases of wilful misconduct or gross negligence.

Information pursuant to Articles 13, 14, Regulation (EU) 2016/679

As a supplement to the information provided when initiating the existing legal relationship, pursuant to Articles 13 and 14, Regulation (EU) 2016/679 (hereinafter: GDPR) the Company as data controller informs potential whistleblowers, whistleblowers, facilitators and any other natural person potentially involved in the handling of reports that the processing of personal data may concern heterogeneous categories of information relating to natural persons, including, at least potentially, special categories of personal data (Art. 9, GDPR) and personal data relating to criminal convictions and offences (Art. 10, GDPR). Legal bases legitimising the processing are the fulfilment of a legal obligation (Art. 6(1)(c), GDPR) and, with regard to special and criminal data, respectively the provisions of Art. 9(2)(g) and Art. 10, in conjunction with Art. 2-octies, Legislative Decree 196/2003.

The identification data of the reporting party will be visible only by the external specialised company operating as data controller pursuant to Article 28, GDPR and professional, technological or telecommunications subcontractors, unless the reporting party himself gives his express consent, which would legitimise the sharing of the data with the offices of the data controller. No further cases of disclosure of personal data are envisaged, except in cases of exercising the rights to assert or defend a right of the data controller or data processor or of third parties. No personal data will be transferred or stored outside the European Economic Area. In any case, the voice reporting channel may make the number of the calling telephone available to the data controller and sub-providers; if you wish not to make this visible, please use the options made available by your telephone operator and/or your telephone.

Personal data that are clearly not useful for the processing of a specific alert shall not be collected or, if accidentally collected, shall be deleted immediately. In any case, the data shall be kept for a period not exceeding five years from the date of the communication of the final outcome of the alert procedure.

Every data subject is entitled to the rights provided for in Article 15 et seq. of the GDPR, with the limitations provided for in Article 2-undecies, paragraph 1, letter f of Legislative Decree No. 196/2003. Therefore, the rights referred to in the aforementioned articles may not be exercised where the exercise of such rights may result in actual and concrete prejudice to the confidentiality of the identity of the reporting person. This is without prejudice to the right to revoke previously issued consents.



In order to exercise your rights, you may contact the data controller at the usual contact details already disclosed in the information provided at the start of the existing legal relationship.

The data subject also has the right to appeal to the Italian Data Protection Authority.



Annex - areas of potential reporting

Active or omissive conduct may be reported that consists of:

1. unlawful conduct relevant under the Decree or violations of the Model - general part, special parts, their annexes, Code of Ethics and procedures referred to by the Model itself, if adopted

2. offences falling within the scope of application of European Union or national acts on the following sectors:

- public procurement:

(a) procedural rules for the award of public contracts and concessions, for the award of contracts in the defence and security sectors, as well as for the award of contracts by contracting entities in the water, energy, transport and postal services sectors and any other contract;

(b) review procedures for the redress of Community infringements in the field of procurement and supply

- services, products and financial markets and prevention of money laundering and terrorism financing:

(a) rules establishing a regulatory and supervisory framework and providing for consumer and investor protection in Union financial services and capital markets and in banking, credit, investment, insurance and reinsurance, occupational pensions or personal pension products, securities, investment funds payment services and activities listed in Annex I to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 relating to the taking up and pursuit of the business of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27. 6.2013, p. 338), implemented by Legislative Decree No 72 of 12 May 2015, implementing Directive 2013/36/EU, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, relating to the taking up and pursuit of the business of credit institutions and the prudential supervision of credit institutions and investment firms. Amendments to Legislative Decree No 385 of 1 September 1993 and Legislative Decree No 58 of 24 February 1998, set out in:

(i) Legislative Decree No 45 of 16 April 2012 implementing Directive 2009/110/EC on the taking up, pursuit and prudential supervision of the business of electronic money institutions, amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC

(ii) Legislative Decree No. 44 of 4 March 2014, implementing Directive 2011/61/EU, on alternative investment fund managers, amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No. 1060/2009 and (EU) No. 1095/2010;

(iii) Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1);

(iv) Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European Venture Capital Funds (OJ L 115, 25.4.2013, p. 1);

(v) Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European Social Entrepreneurship Funds (OJ L 115, 25.4.2013, p. 18);



(vi) Legislative Decree No 72 of 21 April 2016 implementing Directive 2014/17/EU on consumer credit agreements relating to residential immovable property as well as amending and supplementing Title VI-bis of Legislative Decree No 385 of 1 September 1993 on the regulation of agents in financial activities and credit brokers and Legislative Decree No 141 of 13 August 2010 (OJ L 60, 28.2.2014, p. 34);

(vii) Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77);

(viii) Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84);

(ix) Legislative Decree No 218 of 15 December 2017, transposing Directive (EU) 2015/2366 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC, as well as adapting internal provisions to Regulation (EU) No 751/2015 on interchange fees on card-based payment transactions;

(x) Legislative Decree No 229 of 19 November 2007, implementing Directive 2004/25/EC on takeover bids;

(xi) Legislative Decree No 27 of 27 January 2010, implementing Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies;

(xii) Legislative Decree No 195 of 6 November 2007, implementing Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC; Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1);

(xiii) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1);

(xiv) Legislative Decree No 74 of 12 May 2015 implementing Directive 2009/138/EC on the taking-up and pursuit of the business of insurance and reinsurance (Solvency II);

(xv) Legislative Decree No. 180 of 16 November 2015, implementing Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the reorganisation and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU and Regulations (EU), No. 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council; Legislative Decree 16 November 2015, no. 181, amending Legislative Decree No. 385 of 1 September 1993 and Legislative Decree No. 58 of 24 February 1998, no. 58, in implementation of Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the reorganisation and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU,



2012/30/EU and 2013/36/EU and Regulations (EU), No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council;

(xvi) Legislative Decree No 142 of 30 May 2005, implementing Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and the institution of prior consultation on insurance matters

(xvii) Legislative Decree No 30 of 15 February 2016 implementing Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes;

(xviii) Legislative Decree No. 415 of 23 July 1996, transposing Directive 93/22/EEC of 10 May 1993 on investment services in the securities field and Directive 93/6/EEC of 15 March 1993 on the capital adequacy of investment firms and credit institutions; Decree of the Ministry of the Treasury, Budget and Economic Planning of 30 June 1998, published in the Official Gazette, No. 191, 18 August 1998, approving the by-laws and operating rules of the National Guarantee Fund for the protection of customers' claims against securities brokerage firms and other entities authorised to engage in securities brokerage activities; Decree of the Ministry of the Treasury, Budget and Economic Planning No. 485 of 14 November 1997, published in the Official Gazette, No. 485, published in the Official Journal, No 13, 17 January 1998, regulating the organisation and operation of compensation schemes referred to in Article 35(2) of Legislative Decree No 415 of 23 July 1996, which transposed Directive 93/22/EEC on investment services in the securities field;

(xix) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1); (xxi) Regulation (EU) 2020/1503 of the European Parliament and of the Council of 7 October 2020 on European crowdfunding service providers for corporations and amending Regulation (EU) 2017/1129 and Directive (EU) 2019/1937 (OJ L 347, 20.10.2020, p. 1).

- Safety and conformity of products:

(a) safety and conformity requirements for products placed on the Union market, defined and regulated by the following acts:

(i) Legislative Decree No 206 of 6 September 2005 on the Consumer Code, pursuant to Article 7 of Law No 229 of 29 July 2003;

(ii) European Union harmonisation legislation relating to manufactured products, including labelling requirements, other than food, feed, medicinal products for human and veterinary use, live plants and animals, products of human origin and products of plants and animals directly related to their future reproduction, listed in Annexes I and II to Regulation (EU) 2019/1020 of the European Parliament and of the Council on market surveillance and conformity of products and amending Directive 2004/42/EC and Regulations (EC) No. 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).

(b) rules on the marketing and use of sensitive and hazardous products, referred to in:

(i) Legislative Decree No. 105 of 22 June 2012, amending and supplementing Law No. 185 of 9 July 1990, laying down new rules on the control of exports, imports and transit of armaments materials, implementing Directive 2009/43/EC simplifying terms and conditions of transfers within the Community of defence-related products, as amended by Directives 2010/80/EU and 2012/10/EU as regards the list of defence-related products.



- Transport security:

(a) Legislative Decree No 50 of 14 May 2019 implementing Directive 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety.

(b) referred to in Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).

(c) safety requirements in the road sector, regulated by the following acts

(i) Legislative Decree No 35 of 15 March 2011, implementing Directive 2008/96/EC on road infrastructure safety management;

(ii) Legislative Decree No 264 of 5 October 2006, implementing Directive 2004/54/EEC on safety in tunnels in the trans-European road network;

(iii) Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ L 300, 14.11.2009, p. 51);

(d) security requirements in the maritime sector, covered by the following acts

(i) Regulation (EC) No 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11);

(ii) Regulation (EC) No 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents (OJ L 131, 28.5.2009, p. 24);

(iii) Presidential Decree No 239 of 20 December 2017 implementing Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment and repealing Directive 96/98/EC;

(iv) Legislative Decree No. 165 of 6 September 2011, implementing Directive 2009/18/EC establishing the fundamental principles governing the investigation of accidents in the maritime transport sector and amending Directives 1999/35/EC and 2002/59/EC;

(v) Decree of the Minister of Transport and Shipping of 13 October 1999, published in the Official Gazette No. 251, 25 October 1991, implementing Council Directive 98/41/EC of 18 June 1998 on the registration of persons sailing on board passenger ships operating to or from ports of the Member States of the Community

(vi) Decree of the Minister for Infrastructure and Transport of 16 December 2004, published in the Official Gazette No. 43, 22 February 2005, transposing Directive 2001/96/EC on 'Harmonised requirements and procedures for the safe loading and unloading of bulk carriers'.

e) safety requirements regulated by Legislative Decree no. 35 of 27 January 2010, implementing Directive 2008/68/EC on the inland transport of dangerous goods.

- Environmental protection:

(a) any type of offence against the protection of the environment governed by Legislative Decree No 121 of 7 July 2011, implementing Directive 2008/99/EC on the protection of the environment through criminal law, as well as Directive 2009/123/EC amending Directive 2005/35/EC on ship-source



pollution and on the introduction of penalties for infringements, or any offence constituting a breach of the regulations set out in the Annexes to Directive 2008/99/EC.

(b) rules on the environment and climate, referred to in:

(i) Legislative Decree No. 30 of 13 March 2013, implementing Directive 2009/29/EC amending Directive 2003/87/EC so as to improve and extend the Community greenhouse gas emission allowance trading scheme;

(ii) Legislative Decree No. 102 of 4 July 2014, implementing Directive 2012/27/EU on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing the Directives;

(iii) Legislative Decree No 199 of 8 November 2021, implementing Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.

(c) Standards on sustainable development and waste management, referred to in:

(i) Legislative Decree No. 205 of 3 December 2010, laying down provisions implementing Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain directives;

(ii) Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1);

(iii) Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of dangerous chemicals (OJ L 201, 27.7.2012, p. 60);

(iv) Legislative Decree No. 28 of 10 February 2017, laying down penalty rules for the violation of the provisions of Regulation (EU) No. 649/2012 on the export and import of dangerous chemicals.

(a) Regulations on marine, air and noise pollution, referred to in:

(i) Presidential Decree No. 84 of 17 February 2003, implementing Directive 1999/94/EC on the availability of information on fuel economy and CO₂ emissions to be provided to consumers regarding the marketing of new passenger cars;

(ii) legislative decree no. 194 of 19 August 2005, implementing directive 2002/49/EC relating to the assessment and management of environmental noise

(iii) Regulation (EC) No 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships (OJ L 115, 9.5.2003, p. 1);

(iv) Legislative Decree No 152 of 3 April 2006 laying down rules on the environment;

(v) Legislative Decree No 202 of 6 November 2007, implementing Directive 2005/35/EC on ship-source pollution and related penalties;

(vi) Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1)

(vii) Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1);



- (viii) Legislative Decree No. 125 of 30 July 2012, implementing Directive 2009/126/EC on Stage II petrol vapour recovery during refuelling of motor vehicles at service stations;
 - (ix) Legislative Decree No 257 of 16 December 2016, laying down rules for the implementation of Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014 on the establishment of an alternative fuels infrastructure;
 - (x) Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55);
 - (xi) Legislative Decree No. 183 of 15 November 2017, implementing Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants, as well as for the reorganisation of the regulatory framework for establishments producing emissions into the atmosphere, pursuant to Article 17 of Law No. 170 of 12 August 2016.
- (a) Standards on water and soil protection and management, referred to in:
- (i) Legislative Decree No 49 of 23 February 2010, implementing Directive 2007/60/EC on the assessment and management of flood risks;
 - (ii) Legislative Decree no. 219 of 10 December 2010, implementing Directive 2008/105/EC on environmental quality standards in the field of water policy, amending and subsequently repealing Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC, as well as amending Directive 2000/60/EC and transposing Directive 2009/90/EC laying down, in accordance with Directive 2000/60/EC, technical specifications for chemical analysis and monitoring of water status
 - (iii) Article 15, Decree-Law No. 91 of 24 June 2014, setting forth urgent provisions for the agricultural sector, environmental protection and energy efficiency in school and university buildings, the relaunch and development of enterprises, the containment of costs burdening electricity tariffs, as well as for the immediate definition of fulfilments deriving from European legislation; Decree of the Minister of the Environment and Protection of Land and Sea of 30 March 2015, published in the Official Gazette No. 84, 11 April 2015, setting forth guidelines for the verification of subjection to environmental impact assessment of projects falling within the competence of the autonomous regions and provinces, provided for in Article 15 of Decree-Law No. 91 of 24 June 2014, converted, with amendments, by Law No. 116 of 11 August 2014.
- (a) rules on nature protection and biodiversity, referred to in:
- (i) Council Regulation (EC) No 1936/2001 of 27 September 2001 laying down control measures applicable to fishing for certain stocks of highly migratory fish (OJ L 263, 3.10.2001, p. 1);
 - (ii) Regulation (EC) No 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products (OJ L 286, 31.10.2009, p. 36);
 - (iii) Council Regulation (EC) No 734/2008 of 15 July 2008 on the protection of vulnerable marine ecosystems in the high seas from the adverse impacts of bottom fishing gears (OJ L 201, 30.7.2008, p. 8);
 - (iv) Article 42, Law No 96 of 4 June 2010 laying down provisions for the implementation of obligations arising from Italy's membership of the European Communities - Community Law 2009;



(v) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23);

(vi) Regulation (EU) No. 1143/2014 of the European Parliament and of the Council of 22 October 2014 laying down provisions to prevent and manage the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35); Legislative Decree No. 230 of 15 December 2017 adapting national legislation to the provisions of Regulation (EU) No. 1143/2014 of the European Parliament and of the Council of 22 October 2014, laying down provisions to prevent and manage the introduction and spread of invasive alien species.

(a) rules on chemicals, referred to in:

(i) Regulation (EC) No.1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH);

(ii) the authorisation and restriction of chemical substances Legislative Decree No. 133 of 14 September 2009, laying down sanctions for the infringement of the provisions of Regulation (EC) No. 1907/2006 laying down the principles and requirements for registration, evaluation

(iii) decree of the Minister of Health of 22 November 2007, published in the Official Gazette no. 12 of 15 January 2008, containing the plan of activities and use of financial resources referred to in Article 5-bis of Decree-Law no. 10 of 15 February 2007, converted into law, with amendments, by Law no. 46 of 6 April 2007, concerning the fulfilments provided for by Regulation (EC) no. 1907/2006 of the Parliament.

(a) rules on organic products, referred to in:

(i) Regulation (EU)2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).

- Radiation protection and nuclear safety:

(a) nuclear safety regulations set out in:

(i) Legislative Decree No 185 of 19 October 2011 implementing Directive 2009/71/EURATOM establishing a Community framework for the safety of nuclear installations;

(ii) Legislative Decree No. 28 of 15 February 2016, implementing Council Directive 2013/51/EURATOM of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption;

(iii) Legislative Decree No. 101 of 31 July 2020, implementing Directive 2013/59/EURATOM, laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and repealing Directives 89/618/EURATOM,90/641/EURATOM,96/29/EURATOM,97/43/EURATOM and 2003/122/EURATOM and reorganising the sectoral legislation in implementation of Article 20(1)(a) of Law No. 117 of 4 October 2019

(iv) Legislative Decree No 45 of 4 March 2014 implementing Directive 2011/70/EURATOM establishing a Community framework for the responsible and safe management of spent nuclear fuel and radioactive waste



(v) Legislative Decree No 23 of 20 February 2009 implementing Directive 2006/117/EURATOM on the supervision and control of shipments of radioactive waste and spent nuclear fuel; and

(vi) Council Regulation (EURATOM) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of foodstuffs and of feedingstuffs following a nuclear accident or any other case of radiological emergency and repealing Council Regulation (EURATOM) No 3954/87 and Commission Regulations (EURATOM) No 944/89 and (EURATOM) No 770/90 (OJ L 13, 20.1.2016, p. 2)

(vii) Council Regulation (EURATOM) No 1493/93 of 8 June 1993 on shipments of radioactive substances between Member States (OJ L 148, 19.6.1993, p. 1).

- Food and feed safety, animal health and animal welfare:

(a) Union rules on food and feed referred to in:

(i) Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1).

(b) animal health regulated by the following acts:

(i) Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the field of animal health ('animal health legislation') (OJ L 84 of 31.3.2016, p. 1); Legislative Decree No. 134 of 5 August 2022, laying down provisions on the identification and registration system for operators, establishments and animals; Legislative Decree No. 135, laying down provisions for the implementation of Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on trade, import, conservation of wild and exotic fauna animals and training for animal handlers and professionals, also with a view to reducing the risk of outbreaks of zoonoses, as well as the introduction of criminal provisions aimed at punishing illegal trade in protected species, pursuant to Article 14, paragraph 2, letters a), b), n), o), p) and q), of Law 22 April 2021, no. 53; Legislative Decree No. 136 of 5 August 2022, implementing Article 14(2)(a), (b), (e), (f), (h), (i), (l), (n), (o) and (p) of Law No. 53 of 22 April 2021 to adapt and reconcile national legislation on the prevention and control of animal diseases that are transmissible to animals or humans, with the provisions of Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016;

(ii) Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1); Legislative Decree No 186 of 1 October 2012, laying down sanctions for infringement of the provisions of Regulation (EC) No 1069/2009 laying down health rules concerning animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002, and for infringement of the provisions of Regulation (EU) No 142/2011 laying down implementing rules for Regulation (EC) No 1069/2009 and Directive 97/78/EC as regards certain samples and items not subject to veterinary checks at the border;

(iii) Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities carried out to ensure the enforcement of food and feed law, animal health and welfare rules, plant health and plant protection products.



(c) animal protection and welfare rules laid down in:

(i) Legislative Decree No 146 of 26 March 2001 implementing Directive 98/58/EC on the protection of animals kept for farming purposes;

(ii) Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97 (OJ L 3, 5.1.2005, p. 1); Legislative Decree No 151 of 25 July 2007 laying down sanctions for the infringement of the provisions of Regulation (EC) No 1/2005 on the protection of animals during transport and related operations;

(iii) Council Regulation (EC) No. 1099/2009 of 24 September 2009 on the protection of animals at the time of killing (OJ L 303, 18.11.2009, p. 1); Legislative Decree No. 131 of 6 November 2013 laying down sanction provisions for the infringement of the provisions of Regulation (EC) No. 1099/2009 on the precautions to be taken during the slaughter of animals

(iv) Legislative Decree No. 73 of 21 March 2005, implementing Directive 1999/22/EC relating to the keeping of wild animals in zoos;

(v) Legislative Decree No. 26 of 4 March 2014, implementing Directive 2010/63/EU on the protection of animals used for scientific purposes.

- Public health

(a) Measures establishing high standards of quality and safety for organs and substances of human origin, governed by the following acts:

(i) Legislative Decree No. 261 of 20 December 2007, revising Legislative Decree No. 191 of 19 August 2005, implementing Directive 2002/98/EC setting quality and safety standards for the collection, testing, processing, storage and distribution of human blood of its components; Legislative Decree No. 207, implementing Directive 2005/61/EC implementing Directive 2002/98/EC as regards traceability requirements for blood and blood components intended for transfusion and notification of serious adverse reactions and events; Legislative Decree No 208 of 9 November 2007, implementing Directive 2005/62/EC implementing Directive 2002/98/EC as regards Community standards and specifications relating to a quality system for blood transfusion services;

(ii) Legislative Decree No 191 of 6 November 2007, implementing Directive 2004/23/EC on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells

(iii) Decree of the Minister of Health of 19 November 2015, published in the Official Gazette No. 280, of 1 December 2015, implementing Directive 2010/53/EU of the European Parliament of the Council of 7 July 2010 on quality and safety standards for human organs intended for transplantation, pursuant to Article 1, paragraph 340, Law No. 228 of 24 December 2012, as well as implementing Commission Implementing Directive 2012/25/EU of 9 October 2012, establishing information procedures for the exchange between Member States of human organs intended for transplantation.

(b) measures setting high standards of quality and safety for medicinal products and devices for medical use, governed by the following acts:

(i) Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJL 18, 22.1.2000, p. 1);



(ii) Ministerial Decree no. 279 of 18 May 2001, on the regulation of the national network of rare diseases and exemption from participation in the cost of related healthcare services, pursuant to Article 5, paragraph 1, letter b) of Legislative Decree no. 124 of 29 April 1998; Law no. 175 of 10 November 2021, on provisions for the treatment of rare diseases and support for research and the production of orphan drugs

(iii) Legislative Decree No 219 of 24 April 2006, implementing Directive 2001/83/EC (and subsequent amending directives) on the Community code relating to medicinal products for human use

(iv) Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43);

(v) Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1);

(vi) Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 378, 27.12.2006, p. 1)

(vii) Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 324, 10.12.2007, p. 121); Article 3(1)(f-bis), Legislative Decree No 219 of 24 April 2006; of the Minister of Health of 16 January 2015, published in the Official Gazette, No. 56, dated 9 March 2015, on the subject of advanced therapy medicinal products prepared on a non-repetitive basis; Decree of the Minister of Health, 18 May 2010, published in the Official Gazette, No. 160, dated 12 July 2010, implementing Commission Directive 2009/120/EC of 14 September 2009 amending Directive 2001/83/EC of the European Parliament and of the Council as regards advanced therapy medicinal products;

(viii) Regulation (EU) No 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use and repealing Directive 2001/20/EC (OJ L158, 27.5.2014, p. 1); Law No 3 of 11 January 2018, delegating to the Government the power to conduct clinical trials on medicinal products as well as provisions for the reorganisation of the health professions and for the health management of the Ministry of Health; Decree of the Minister of Health, 19 April 2018, published in the Official Gazette No. 107, of 10 May 2018, setting up the National Coordination Centre of Territorial Ethics Committees for Clinical Trials on Medicinal Products for Human Use and Medical Devices, pursuant to Article 2, paragraph 1, of Law No. 3 of 11 January 2018; Legislative Decree No. 52, of 14 May 2019, implementing the delegation of authority for the reorganisation and reform of the regulations on clinical trials on medicinal products for human use, pursuant to Article 1, paragraphs 1 and 2, of Law No. 3 of 11 January 2018.

(c) Patients' rights referred to in:

(i) Legislative Decree No. 38 of 4 March 2014, implementing Directive 2011/24/EU on the application of patients' rights relating to cross-border healthcare, as well as Directive 2012/52/EU, including measures to facilitate the recognition of medical prescriptions issued in another member state; Ministerial Decree No. 50 of 16 April 2018, on regulations on cross-border healthcare subject to prior authorisation.

(d) processing, presentation and sale of tobacco and related products, governed by Legislative Decree No. 6 of 12 January 2016, transposing Directive 2014/40/EU on the approximation of the laws,



regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC.

- Consumer rights and consumer protection regulated by the following acts:

(i) Legislative Decree No 206 of 6 September 2005 on the Consumer Code, pursuant to Article 7 of Law No 229 of 29 July 2003;

(ii) Legislative Decree No. 173 of 4 November 2021, implementing Directive (EU) 2019/770 of the European Parliament and of the Council of 20 May 2019 on certain aspects of contracts for the supply of digital content and digital services;

(iii) Legislative Decree No. 170 of 4 November 2021, implementing Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects of contracts for the sale of goods, amending Regulation (EU)2017/2394 and Directive 2009/22/EC, and repealing Directive1999/44/EC.;

(iv) Legislative Decree No 146 of 2 August 2007 implementing Directive 2005/29/EC concerning unfair business-to-consumer commercial practices in the internal market and amending Directives 84/450/EEC, 97/7/EC, 98/27/EC, 2002/65/EC, and Regulation (EC) No 2006/2004;

(v) Legislative Decree No. 141 of 13 August 2010, implementing Directive 2008/48/EC on credit agreements for consumers, as well as amendments to Title VI of the Consolidated Banking Act (Legislative Decree No. 385 of 1993) concerning the regulation of entities operating in the financial sector, financial agents and credit brokers;

(vi) Legislative Decree No 21 of 21 February 2014, implementing Directive 2011/83/EU on consumer rights, amending Directives 93/13/EEC and 1999/44/EC and repealing Directives 85/577/EEC and 97/7/EC;

(vii) Legislative Decree No. 37 of 15 March 2017, implementing Directive 2014/92/EU, on the comparability of charges related to the payment account, the transfer of the payment account and access to the payment account with basic features.

- Protection of privacy and personal data and security of networks and information systems:

(i) Legislative Decree No. 196 of 30 June 2003 on the Personal Data Protection Code, containing provisions for the adaptation of the national system to Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC;

(ii) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1); Legislative Decree 10 August 2018, no. 101, laying down provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation).

3. offences falling within the scope of national acts implementing European Union acts in the following fields:



- public procurement;
- financial services, products and markets and prevention of money laundering and terrorism financing;
- safety and conformity of products
- transport safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and feed safety and animal health and welfare;
- public health;
- consumer protection;
- privacy and protection of personal data and security of networks and information systems;

4. acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union specified in relevant secondary Union law;

5. acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of Union competition and State aid rules, as well as violations affecting the internal market related to acts in breach of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law

6. acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas indicated in points 2, 3, 4, 5.



Annex 1 - active whistleblowing channels

Sending an internal alert

Those who wish to make an internal report may do so via the following channels:



toll-free number: **800 - 689257**

The call is recorded.



e-mail address: furlanicarni@gestore-segnalazioni.it.

The reporter also has the right to request a face-to-face meeting with the external manager of the reporting channels, to confer the report in a confidential interview; it will suffice to make the request through one of the two channels mentioned above, leaving a contact address.

The whistleblower is invited to enclose all documentation proving the reported facts, refraining from undertaking autonomous analysis and investigation initiatives.