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STATUS OF REVISIONS

VERSION	DATE	REASON
02	15 December 2023	Revision to update the text following the entry into force of Italian Legislative Decree No. 24 of 10 March 2023.
01	05 February 2021	Section 9 added: Procedures for communicating the process and evaluating the results
00	05 November 2019	First Issue

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1 PURPOSE OF THE POLICY

The purpose of this policy is to regulate the process of receiving, analysing and handling internal reports at F.lli Saclà S.p.A. in accordance with current legislation (Italian Legislative Decree No. 24 of 10 March 2023, as amended).

2 REGULATORY FRAMEWORK


On 15 March 2023, Italian Legislative Decree No. 24 of 10 March 2023 (the “**Decree**”) was published in the Official Gazette of the Italian Republic. The Decree implements Directive (EU) 2019/1937 of the European Parliament and of the Council (the EU Whistleblower Protection Directive) on the protection of persons who report breaches of EU law, as well as setting out provisions for the protection of persons who report breaches of national legislation.

The Decree governs internal reporting, reporting externally and public disclosures. In transposing the provisions of the European Directive, the Decree has established a multi-channel system for reporting. This comprises an internal channel within public and private bodies, an external channel via ANAC (the Italian National Anti-Corruption Authority), and public disclosure. Naturally, the obligation to refer matters to the courts where the relevant conditions are met remains unchanged. The policy-maker has determined that specific “internal channels” must be set up within organisations covered by the legislation for receiving and handling reports. These channels are closer to the source of the issues raised in the report, so their use is encouraged. The preference for internal channels is also evident from the fact that whistleblowers may only use the “external channel” set up at ANAC or disclose matters publicly if particular conditions, specifically provided for by the policy-maker, are met.

F.lli Saclà S.p.A is solely responsible for setting up an internal reporting channel.

ANAC is responsible for setting up an external reporting channel, as well as adopting guidelines on the procedures for submitting and handling external reports.

By Resolution No. 311 of 12 July 2023, ANAC published the “Guidelines on the protection of persons reporting breaches of EU law and the protection of persons reporting breaches of national legislation. Procedures for the submission and handling of external reports” (“**ANAC Guidelines**”).

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The following information is provided to help the recipients of this policy understand the relevant regulatory framework.

On 26 November 2019, the European Union published Directive (EU) 2019/1937 (the EU Whistleblower Protection Directive), which sets out rules governing the protection of whistleblowers within the EU. The directive establishes minimum protection standards and aims to make national laws more consistent. It recognises that individuals who report threats or harm to the public interest of which they have become aware in the course of their professional duties are exercising their right to freedom of expression. The purpose of the regulations is to reinforce the principles of transparency and accountability, and to prevent offences. The Directive provides protection for whistleblowers without distinguishing between the public and private sectors. In addition to the obligation to maintain confidentiality regarding the identity of the whistleblower, those involved, and the person against whom the report is made, the legislation prohibits retaliation and provides examples of what constitutes it. It also provides support measures for the whistleblower.

The term “whistleblower” literally refers to someone who blows a whistle to stop illegal behaviour or a foul, like a referee or linesman would do during a match to draw everyone's attention to it. Metaphors aside, a whistleblower is defined as someone who reports unlawful conduct or breaches of regulations that they have witnessed within their organisation or company, whether public or private. The most common Italian translation is “segnalatore” or “segnalante”.

3 THE DECREE'S OBJECTIVE SCOPE OF APPLICATION

The Decree governs the protection of persons who report breaches of national or European Union legislation that harm the public interest or the integrity of public or private bodies, of which they have become aware in a professional context.

The provisions of the Decree do not apply to:

- disputes, claims or requests concerning a personal interest of the whistleblower or the person who has reported a breach to the judicial or accounting authority, which relate exclusively to their own individual employment or public-sector employment arrangements, or which concern their employment or public-sector employment arrangements with their line managers;
- reports of infringements where these are already governed by mandatory provisions of the European Union or national laws indicated in Part II of the Annex

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to the Decree, or by national laws implementing the European Union legislation 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;

- reports of infringements relating to national security, as well as public procurement contracts concerning defence or national security aspects, unless such aspects are covered by the relevant rules of secondary law of the European Union.

This is without prejudice to the application of national or European Union provisions relating to classified information, legal and medical professional confidentiality, the confidentiality of judicial deliberations, rules of criminal procedure, the autonomy and independence of the judiciary, national defence and public order and security, and the exercise of workers' rights.

4 DEFINITIONS

Company: F.LLI SACLÀ SPA

Decree: Italian Legislative Decree No. 24 of 10 March 2023 on the implementation of Directive (EU) 2019/1937 (the EU Whistleblower Protection Directive), on the protection of persons who report breaches of EU law and setting out provisions for the protection of persons who report breaches of national legislation.

Breaches: relevant breaches to F.lli Saclà S.p.A consist of conduct, acts or omissions that harm the public interest or the company's integrity, including:

- 1) unlawful conduct under Italian Legislative Decree No. 231 of 8 June 2001;
- 2) offences falling within the scope of application of European Union acts or national acts listed in the Annex to the Decree, or of national acts implementing the European Union acts listed in the Annex to Directive (EU) 2019/1937, even if not listed in the Annex to the Decree, relating to the following sectors: public procurement; financial services, products and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data, and security of network and information systems;
- 3) acts or omissions which harm the financial interests of the European Union, as referred to in Article

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325 of the Treaty on the Functioning of the European Union (**TFEU**) and as specified in the relevant rules of secondary law of the European Union;

- 4) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and state aid rules, as well as breaches relating to the internal market arising from acts that breach corporate tax rules or to arrangements designed to secure a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- 5) offences falling within the scope of Italian Legislative Decree No. 211/2025;
- 6) acts or conduct designed to impair the subject matter or purpose of the provisions set out in the EU legislation in the areas referred to in numbers 2), 3), 4) and 5) above.

Information on breaches: information concerning breaches that have been or may be committed within the organisation with which the whistleblower or person reporting a breach to the judicial or accounting authority has a legal relationship under Article 3(1) or (2) of the Decree, including reasonable grounds for suspicion and evidence of conduct aimed at concealing such breaches.

GDPR: Regulation (EU) No. 2016/679 (the General Data Protection Regulation).

Report or to report: the written or oral communication of information on breaches.

Internal reporting: the written or oral communication of information on breaches within a legal entity submitted via the internal reporting channel made available by the company in accordance with Article 4 of the Decree.

External reporting: the written or oral communication of information regarding breaches submitted via the external reporting channel made available by ANAC in accordance with Article 7 of the Decree.

Anonymous reporting: a report in which the whistleblower's personal details are not disclosed and cannot be accurately identified. In other words, it is impossible to ascertain the identity of the whistleblower from these reports. These reports are handled in the same way as other reports, according to the criteria set out in this Policy and the relevant legislation. It should be noted that if a report is made anonymously, the company may be unable to fulfil its obligations to «follow up» and «respond» to the

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report and meet the relevant time limits set out in the Decree. In all cases, a whistleblower or person who reported a breach anonymously, who is subsequently identified, and who has informed ANAC that they have suffered retaliation shall nonetheless qualify for the protection provided by the Decree against retaliatory measures.

To ensure that anonymous whistleblowers receive the same feedback as other whistleblowers, the reporting procedure enables an anonymous user to be registered and assigned the same login credentials as other users. This allows the user to view the company's response to their report.

Report made with intentional misconduct or gross negligence: a report which, based on the findings of the preliminary investigation, proves to have no factual basis and was made in full knowledge that no infringement or non-compliance existed, or that the person reported was not involved in the matter, or was made with gross negligence in the assessment of the facts.

Inadmissible report: the report is considered inadmissible and is dismissed outright for the following reasons:

- it is manifestly unfounded due to the lack of sufficient evidence to justify an investigation. In other words, there is no factual evidence of the breaches specified in Article 2(1)(a) of the Decree;
- there is a clear lack of grounds for making the report, particularly with regard to individuals employed by private-sector organisations;
- it is established that the content of the report of an offence is too general to allow for a clear understanding of the facts, or that the report is accompanied by inappropriate or irrelevant documentation, making the content of the report itself incomprehensible;
- only documentation is produced with no report of unlawful conduct;
- the report of an offence is missing essential pieces of supporting data.

The ANAC Guidelines also specify that content that is clearly unfounded, information that is already in the public domain and information obtained on the basis of unreliable rumours or hearsay (i.e., "office gossip") are not types of content that can be reported or brought to attention.

Detailed report: a report in which the statements (specifically, the details of the time and place at which the event reported took place must be clear,

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a description of the event, as well as the personal details or other information enabling the identification of the person against whom the allegations in the report are made) include a sufficient degree of detail, at least in theory, to bring to light precise and consistent facts and situations, relating to specific contexts, and to enable the identification of elements to be used to verify the grounds for the report itself. In turn, detailed reports can be categorised as follows:

- detailed, verifiable reports: where it is possible, using the investigation tools available, to verify the validity of the report within the company, given the content of the report;
- detailed reports that cannot be verified: where it becomes apparent during preliminary checks that it is impossible to verify the grounds for the report using the investigation tools available.

Public disclosure or **To publicly disclose**: to make information on breaches available in the public domain via the press or electronic media, or by any other means of dissemination capable of reaching a large number of people.

Whistleblower: a natural person who reports or publicly discloses information on breaches acquired in the context of their work-related activities; the persons who may make a report are:

- company's employees;
- self-employed workers and independent contractors who perform their work at the company;
- workers or independent contractors who work for public or private sector organisations, either supplying goods or services, or performing work for the benefit of the company;
- freelancers and consultants who work for the company;
- volunteers and trainees, whether paid or unpaid, who work for the company;
- shareholders, as well as individuals holding administrative, managerial, supervisory or representative positions within the company;
- suppliers of goods and services;
- customers and end consumers;
- the Public Administration and the supervisory authorities;
- trade unions and workers' representatives;
- representatives of the local communities where the company operates;

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- civil society organisations and non-governmental organisations (NGOs) involved in social work.

Facilitator: a natural person who assists a whistleblower during the reporting process, in a work-related context, and whose assistance should be confidential.

Work-related context: any current or past work or professional activities performed within the context of the arrangements specified in Articles 3(3) and 3(4) of the Decree. This includes activities of any nature through which a person obtains information on breaches, and in the course of which that person could suffer retaliation if they reported such breaches, disclosed them publicly, or made a complaint to the judicial or accounting authorities.

Person concerned: a natural or legal person who is referred to in the internal report or public disclosure as a person to whom the breach is attributed or as a person otherwise implicated in the breach that has been reported or disclosed publicly.

Retaliation: any direct or indirect act or omission – including any attempt or threat thereof – which occurs in a work-related context, initiated as a result of a report, a complaint lodged with the judicial or accounting authorities, or public disclosure, and which causes or is likely to cause, directly or indirectly, unjust harm to the person who made the report or the person who lodged the complaint. The Decree specifies the following circumstances which, where they fall within this definition, constitute retaliatory measures:

- suspension, lay-off, dismissal or equivalent measures;
- demotion or withholding of promotion;
- transfer of duties, change of location of place of work,
- reduction in wages, change in working hours;
- withholding of training or any restriction on access to it;
- a negative performance assessment or employment reference;
- imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantageous or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that they would be offered permanent employment;
- failure to renew, or early termination of, a temporary employment contract;
- harm, including to the person's reputation, particularly in social media, or economic or financial loss, including the loss of economic opportunities and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement,

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which may entail that the person will not, in the future, find employment in the sector or industry;

- early termination or cancellation of a contract for goods or services;
- cancellation of a licence or permit;
- psychiatric or medical referrals.

Follow-up: the action taken by the person responsible for managing the reporting channel to assess the accuracy of the allegations made in the report, the outcome of the investigations and any measures taken.

Feedback: provision of information to the whistleblower on the action envisaged or taken in response to the report, and the grounds for such action.

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5 GENERAL PRINCIPLES

Prohibition of retaliation: the whistleblower must not be subjected to any form of retaliation; protection for the whistleblower also applies:

- If the legal relationship has not yet begun (i.e., during the selection and pre-contractual stages);
- during the trial period;
- following the termination of employment (if the information was obtained during employment).

The protection measures provided for whistleblowers also apply:

- to “facilitators” (those who assist the worker with the whistleblowing process);
- to persons who are in a work-related connection with the whistleblower's employer, customer or service recipient, or who have lodged a complaint with the judicial or accounting authorities or made a public disclosure, who are related to the whistleblower by a stable emotional bond or through relatives up to the fourth degree;
- to colleagues of the whistleblower or person who has reported a breach to the judicial or accounting authorities, or made a public disclosure, who work in the same workplace and have regular contact with them;
- to legal entities owned by the whistleblower, the person who has reported a breach to the judicial or accounting authorities, or the person who has made a public disclosure; as well as to organisations for which these persons work, or which operate in the same working environment as these persons.

Confidentiality obligation: Reports must not be used for any purpose other than what is necessary to address them appropriately. The Decree also stipulates that:

- internal reporting channels must ensure the confidentiality of whistleblowers, facilitators, persons concerned and individuals mentioned in reports and the reports' contents and associated documentation;
- the identity of the whistleblower and any other information from which that identity may be deduced, either directly or indirectly, may not be disclosed, without the express consent of the whistleblower, to anyone other than those authorised to receive or act on such reports, authorised expressly to process such data under Articles 29 and 32(4) of Regulation (EU) No. 2016/679, and Article 2-quaterdecies of the Italian Personal Data Protection Code, as set out in

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Italian Legislative Decree No. 196 of 30 June 2003;

- in criminal proceedings, the identity of the whistleblower is protected by confidentiality, in accordance with the procedures set out in Article 329 of the Italian Code of Criminal Procedure;
- in disciplinary proceedings, the identity of the whistleblower must not be disclosed if the alleged disciplinary offence is based on findings that are unrelated to, and separate from, the report — even if these findings arise as a consequence of the report. Where the allegation is based, in whole or in part, on the report and knowledge of the whistleblower's identity is essential for the defence of the accused, the report may only be used for the purposes of disciplinary proceedings with the express consent of the whistleblower to disclose their identity. The whistleblower shall be notified in writing of the reasons for disclosing confidential data in such cases, as well as in circumstances where disclosing the whistleblower's identity and information is also essential for the defence of the person concerned;
- the company, ANAC and the administrative authorities to which ANAC forwards external reports within their remit shall protect the identity of those involved or mentioned in the report until the conclusion of any proceedings initiated as a result of the report and in the same way as the safeguards provided for whistleblowers;
- the report is exempt from the right of access set out in Articles 22 and subsequent articles of Italian Law No. 241 of 7 August 1990, and Articles 5 and subsequent articles of Italian Legislative Decree No. 33 of 14 March 2013;
- without prejudice to the provisions of the preceding paragraphs, the person concerned may be heard, or may request to be heard, including through written proceedings involving the submission of written statements and documents.

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Processing of personal data (Protection of Personal Data - Privacy): the company processes all personal data in compliance with Regulation (EU) No. 2016/679 and Italian Legislative Decree No. 196 of 30 June 2003, as provided for in the Decree. Any personal data that is clearly irrelevant to the processing of a specific report is not collected. If such data is collected accidentally, it is deleted immediately. As the data controller, the company processes personal data relating to the receipt and management of reports. This is carried out in accordance with the principles set out in Articles 5 and 25 of Regulation (EU) No. 2016/679. The company provides appropriate information to whistleblowers and the persons concerned in accordance with Articles 13 and 14 of the same Regulation. The company also takes appropriate measures to safeguard the rights and freedoms of data subjects. The company governs its arrangements with external suppliers that process personal data on its behalf, in compliance with Article 28 of Regulation (EU) No. 2016/679.

Conditions for the protection of whistleblowers: the protective measures established by the Decree apply to whistleblowers where the following conditions are met:

- at the time of making the report or complaint to the judicial or accounting authority, or of public disclosure, the whistleblower or person reporting the breach had reasonable grounds to believe that the information concerning the reported, publicly disclosed or alleged breaches was true and fell within the scope of the Decree;
- the report or public disclosure was conducted in accordance with the provisions starting from Chapter II of the Decree, titled “Internal reporting”, “External reporting”, “Duty of confidentiality” and “Public disclosures”.

The grounds on which the person made the report, complaint or public disclosure are irrelevant for the purposes of their protection.

Subject to the provisions of Article 20, “Limitations on Liability”, of the Decree, the protections set out in the Decree shall not apply where the criminal liability of the whistleblower is established –including by a first-instance judgment – for offences of defamation or slander, or for the same offences committed through a report made to a judicial or accounting authority. The same shall apply where the whistleblower's civil liability is established on the same grounds in cases of intentional misconduct or gross negligence. In these cases, the whistleblower or reporting person shall be subject to disciplinary action.

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6 INTERNAL REPORTING MANAGEMENT PROCESS

6.1. ORGANISATIONAL FRAMEWORK

In order to establish an internal reporting management process, F.lli Saclà S.p.A has appointed Lumina Fiduciaria S.p.A to implement an IT platform for managing internal reports and has appointed Lumina Fiduciaria S.p.A as the Internal Reporting Channels Manager.

6.2. INTERNAL REPORTING CHANNELS ESTABLISHED BY F.LLI SACLA' SPA.

F.lli Saclà S.p.A has set up the following internal reporting channels:

- a dedicated online platform accessible via the company's website at <https://www.sacla.it>. Operating instructions for using the platform are available on it. The platform allows reports to be submitted either by filling in the relevant fields or via voice recordings;
- a face-to-face meeting arranged with the Internal Reporting Channels Manager. This type of report is recorded during the meeting, after the privacy policy regarding the processing of personal data has been delivered.

Although reports may be submitted by any appropriate means, the use of reporting channels and methods other than those listed above may not allow the company to guarantee the confidentiality of the identity of the whistleblower, the person concerned, and any other person mentioned in the report, nor the confidentiality of the report's content and related documentation. These channels and methods have been implemented by F.lli Saclà S.p.A in compliance with current legislation.

Accordingly, if the whistleblower chooses to submit a report in writing by post (a method permitted by F.lli Saclà S.p.A but not adopted as an internal reporting channel), to ensure the required legal confidentiality, as explained in the ANAC Guidelines, the report should be placed in two sealed envelopes. The first envelope should contain the whistleblower's personal details and a photocopy of their identity document, and the second envelope should contain the report itself. This will keep the whistleblower's personal details separate from the report. Place both envelopes inside a third sealed envelope. Write "confidential" on the outside of the envelope and address it to Lumina Fiduciaria S.p.A.

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If an internal report is submitted to someone other than the person identified and authorised by the company, the person who received the report must forward it in its original form, together with any attachments, to the Internal Reporting Channels Manager within seven days of receipt. The confidentiality of the whistleblower's identity must be protected, and the whistleblower must be notified that the report was forwarded. For example, if a report is received in a sealed envelope marked as a whistleblowing report and/or addressed to Lumina Fiduciaria S.p.A, the person who receives it must forward it promptly to Lumina Fiduciaria S.p.A without opening it.

Failure to report a received tip-off constitutes a breach of this Policy and may result in disciplinary action being taken.

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6.3. ROLES AND RESPONSIBILITIES

The roles and responsibilities identified are as listed below:

- **Internal Reporting Channels Manager:** Lumina Fiduciaria S.p.A has been entrusted with the role of Internal Reporting Channels Manager. In accordance with Article 6 of Italian Legislative Decree No. 231/2001, it will share reports concerning breaches of the Organisation and Management Model adopted by the company with the relevant SUPERVISORY BODY of F.lli Saclà S.p.A at the time:
 - to issue the whistleblower with an acknowledgement of receipt of the report within seven days of the date it was received;
 - to maintain communication with the whistleblower and ask them to provide further information if necessary;
 - to follow up diligently on any reports received;
 - to respond to the report within three months of receiving acknowledgement of its submission, or within three months of the seven-day period following its submission expiring, if no acknowledgement is received;
 - to provide clearly understandable information on the channel, procedures and criteria for making internal reports, as well as on the channel, procedures and criteria for making external reports.


- **Corporate Bodies, Senior Management and Departments:** In compliance with the general principles and specifically the duty of confidentiality, Lumina Fiduciaria S.p.A may involve the relevant Corporate Bodies, Senior Management and Departments to provide feedback on the reports received. These bodies will support the conduct of all internal checks and investigations deemed necessary to assess the validity of the reports received, identify appropriate corrective actions and provide adequate and timely feedback to the whistleblowers;
- **Internal bodies with delegated responsibilities:** these are tasked with supporting the External Manager and acting as a liaison between them, Senior Management and the company's Departments and comprise the following:
 - o Human Resources Department

- **External experts or specialists:** In compliance with the general principles and specifically the duty of confidentiality, Lumina Fiduciaria S.p.A may engage third-party consultants to provide feedback on the reports received, subject to authorisation by the company's governing body and authorised representatives. The company may also involve external experts or specialists identified for this purpose, to

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support the process of conducting all necessary internal audits and investigations to assess the validity of reports received, identify appropriate corrective actions and provide adequate and timely feedback to whistleblowers;

- **Delegated Body, Board of Directors and Board of Statutory Auditors:** in accordance with their specific duties and powers, the Delegated Body, the Board of Directors and the Board of Statutory Auditors will examine the findings of the preliminary investigations carried out on the basis of the reports received. They will then make the appropriate assessments and decisions within their remit.

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6.4. PROCEDURES FOR MANAGING INTERNAL REPORTING CHANNELS

6.4.1. RECEIPT AND VERIFICATION OF THE ELIGIBILITY OF THE REPORT


Once a report has been received via the channels specifically designated in this Policy, Lumina Fiduciaria S.p.A shall notify the whistleblower to confirm receipt of the report within seven days, unless it is an anonymous report (i.e., an anonymously submitted hard copy), in which case it is impossible to provide such confirmation.

Upon receipt of the report, a preliminary assessment will be carried out in order to classify it in accordance with the subjective and objective requirements set out in the Decree.

Specifically, the procedure involves assessing whether the essential requirements for the report have been met in order to determine its admissibility and thus grant the whistleblower the relevant protections. These requirements are assessed using criteria similar to those employed by ANAC. According to these criteria, a report is deemed inadmissible if it lacks information in one of the following areas:

- it is manifestly unfounded due to the lack of sufficient evidence to justify an investigation. In other words, there is no factual evidence of the breaches specified in Article 2(1)(a) of the Decree;
- there is a clear lack of grounds for making the report, particularly with regard to individuals employed by private-sector organisations;
- it has been established that the content of the report of an offence is too general to allow for a clear understanding of the facts, or that the report is accompanied by inappropriate or irrelevant documentation, making the content of the report itself incomprehensible;
- only documentation is produced with no report of unlawful conduct;
- the report of an offence is missing essential pieces of supporting data.

If a report does not contain sufficient detail, Lumina Fiduciaria S.p.A may request further information from the whistleblower via the designated channel. Should the whistleblower have requested a face-to-face meeting, this may also be arranged.

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With regard to inadmissible reports, Lumina Fiduciaria S.p.A advises the company's Delegated Body to dismiss them.

Lumina Fiduciaria S.p.A maintains contact with the whistleblower, keeping a record of the work carried out and providing information on the progress of the investigation, including information provided at its own initiative, at least with regard to the key decision-making steps.


6.4.2. ANALYSIS AND PRELIMINARY INVESTIGATION OF ADMISSIBLE REPORTS

Once a whistleblowing report has been deemed admissible, Lumina Fiduciaria S.p.A will launch an internal investigation into the reported facts or conduct to establish whether they occurred. Where necessary, this will involve the current SUPERVISORY BODY of F.lli Saclà S.p.A., as set out in Article 6 of Italian Legislative Decree No. 231/2001 and Italian Legislative Decree No. 211/2025, in the case of reports concerning potential breaches of the Organisation and Management Model adopted by the company.

The process for receiving reports involves separating the identifying details of the whistleblower (where provided by the whistleblower) and the persons reported from the content of the report, and anonymising the data so that the report can be processed anonymously, with the subsequent possibility of re-linking it to the whistleblower's identity only in cases where this is strictly necessary and permitted by applicable legislation.

Lumina Fiduciaria S.p.A analyses admissible reports (i.e. detailed reports) to identify relevant company personnel, such as corporate bodies, senior management, departments and/or external experts or specialists (collectively, the "**Qualified Persons**"), who have expertise in the subject matter in question. These individuals are then provided with suitably anonymised copies of the reports so they can conduct all internal checks and investigations deemed necessary to assess the validity of the reports received. If necessary, they will also identify appropriate corrective actions and provide adequate and timely feedback to the whistleblowers.

In order to conduct the preliminary investigation, Lumina Fiduciaria S.p.A may contact the whistleblower to request further clarification, documents and information. This will always be done via the designated IT platform or in person. Where necessary, it may also obtain records and documents from other company offices, seek their assistance and involve third parties through interviews and other requests. Throughout this process, it will ensure that the confidentiality of both the whistleblower and the person against whom the report is made is protected.

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The purpose of the preliminary investigations is to undertake specific enquiries, analyses and assessments, within the limits of the company's available resources, regarding the reasonable validity of the reported factual circumstances, as well as to provide guidance on adopting appropriate corrective measures in the relevant areas and business processes.

If detailed reports are received that cannot be verified using the available investigative resources, and it is therefore not possible to confirm their validity, Lumina Fiduciaria S.p.A shall immediately inform the company's designated body. The body will then carry out the necessary assessments and make the appropriate decisions.


The preliminary investigation aims to reconstruct the management and decision-making processes followed, based on official documentation and information, as well as any other available information. The merits of management or discretionary/technical-discretionary decisions taken by the relevant company departments or positions at any time do not fall within the scope of the preliminary investigation, except where such decisions are manifestly unreasonable.

Lumina Fiduciaria S.p.A. oversees the preliminary investigation process, which involves internal audits and investigations carried out by the Qualified Persons. Once this process is complete, an assessment is made to determine whether the reported facts are reasonably substantiated. Any necessary corrective actions in the affected areas and business processes are then recommended to the Qualified Persons.

If the investigation reveals that the report is clearly unfounded, the case will be closed and appropriate reasons will be explained. However, if there are grounds to believe that the report is well-founded, it is advisable to contact the relevant internal bodies or external organisations/institutions in their respective fields.

Lumina Fiduciaria S.p.A. is not responsible for identifying any kind of individual liability, nor for verifying the legality or merits of actions and measures adopted by the company's bodies or departments. Such actions would encroach upon the remit of company personnel or the judiciary who are responsible for such matters.

Preliminary investigations relating to reported incidents in which public authorities are already conducting investigations (e.g. ordinary and special judicial authorities, administrative bodies, and independent supervisory and regulatory bodies) are submitted to the company's Delegated Body for assessment.

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This enables the body to verify that the internal investigation is compatible with the ongoing investigations or inspections by the public authorities.

Following the preliminary investigation, if it transpires that the facts under investigation may have disciplinary relevance, involve labour law issues, give rise to possible criminal or civil liability, or reveal intentional misconduct or gross negligence in the making of a report, the conclusions of the preliminary investigation shall be forwarded to the company's Delegated Body to be assessed within its remit.

The findings of the preliminary investigations are communicated to the company's Governing Body, Board of Statutory Auditors and Supervisory Body, for them to make an assessment as appropriate, in accordance with their specific roles and powers.


6.4.3. FEEDBACK TO THE WHISTLEBLOWER

Following the preliminary investigation and consultation with the Supervisory Body where applicable under Italian Legislative Decree No. 231/2001 or in the event of breaches of Italian Legislative Decree No. 211/2025, Lumina Fiduciaria S.p.A. shall provide a response to the report. This response will set out the planned, adopted or to-be-adopted measures in response to the report and the reasons for the decisions taken.

In accordance with current legislation, feedback on the report must be provided within three months of the date on which receipt of the report was acknowledged, or within three months of the end of the seven-day period following its submission if no such acknowledgement was provided.

With regard to the feedback to be provided within three months, it should be noted that this may take one of the following forms: notification that the matter has been closed; launch of an internal investigation; findings of an internal investigation, where applicable; measures taken to address the issue raised; referral to a competent authority for further investigation.

In this regard, the ANAC Guidelines state that this feedback must be provided within three months and may be provisional. It may include information relating to all the activities the organisation intends to undertake and the progress of the preliminary investigation. In the latter case, the findings of the preliminary investigation must be communicated to the whistleblower once completed.

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6.4.4. MONITORING CORRECTIVE ACTIONS

The company departments responsible for the business areas and processes affected by the reports are responsible for implementing any recommendations or corrective actions (action plans) that may have emerged from the internal audits and investigations carried out as part of the preliminary investigation into the reports.

The company's Delegated Body is responsible for monitoring the implementation of recommendations and action plans. It keeps Lumina Fiduciaria S.p.A. and the company's Governing and Supervisory Bodies informed of matters within its remit.


Lumina Fiduciaria S.p.A. files the information received regarding corrective actions to the dedicated web platform, along with the relevant report.

6.4.5. RETENTION OF DOCUMENTATION RELATING TO INTERNAL REPORTS

The information and any other personal data collected are processed in compliance with Regulation (EU) No. 2016/679.

To ensure the management and traceability of reports and resulting activities, Lumina Fiduciaria S.p.A. compiles and updates all report-related information. Using the www.wb24.it platform and its functionalities, Lumina Fiduciaria S.p.A. retains the relevant documentation for as long as is necessary to process the report, but no longer than five years from the date on which the outcome of the final reporting procedure is notified.

If the report of the breach is made orally at the whistleblower's request during a meeting with Lumina Fiduciaria S.p.A., it shall be documented, with the whistleblower's consent, either by recording it on a suitable storage and playback device, or by creating a written report. If a written report of the meeting is produced, the whistleblower can check and amend it before confirming and signing it.

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7. PROCEDURES TO ADOPT, DISSEMINATE AND UPDATE THE POLICY

This Policy has been adopted by the Delegated Body of F.lli Saclà S.p.A, the body responsible for any subsequent updates that may be required.

This Policy is communicated to employee representatives or trade unions.

Where applicable, the Policy shall be made available to the Board of Directors and the Board of Statutory Auditors, as well as to all F.lli Saclà S.p.A employees and independent contractors who may be involved in the procedure.


F.LLI SACLÀ S.p.A.