
	P. N. 658461 PROCEDURE FOR REPORTING OFFENSES AND IRREGULARITIES- WHISTLEBLOWING PURSUANT TO LEGISLATIVE DECREE 24/2023.	document:	658461
		in force as off:	15-DEC-2023
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**P. N. 658461 - WHISTLEBLOWING PROCEDURE
PURSUANT TO LEGISLATIVE DECREE 24/2023.**

	Acronym Function	Date (dd/mmm/yyyy)	Signature
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1. FOREWORD

With Law No. 190/2012, whistleblowing was introduced into the Consolidated Text on Public Employment under Article 54-bis headed “*Protection of the public employee who reports wrongdoing.*” In 2017, with Legislative Decree No. 179/2017, Whistleblowing was extended to the private sector as well, ensuring fair treatment and equal protection for both public and private workers. In 2019, the European Union issued Directive (EU) 2019/1937 to standardize national regulations on whistleblowing.


In implementation of the EU Directive, Legislative Decree No. 24/2023 was published regarding “*the protection of persons who report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions*”

2. PURPOSE

This document (hereinafter also the “Procedure”) regulates the methods of transmission to **Fedegari Autoclavi SpA** (hereinafter, “the Company” or “Fedegari”) of reports of violations pursuant to Legislative Decree No. 24/2023 (hereinafter, the “Whistleblowing Decree”), the receipt, storage and management of the reports received and the forms of protection of the reporting persons (hereinafter, also “Whistleblowers”) or persons otherwise involved in the report from discrimination and retaliation that may follow the submission of the reports.


3. DEFINITIONS

- **Corporate officers:** the Chairman and members of the Board of Directors, the Board of Statutory Auditors, the Sole Auditor, as well as any other person in an apical position within the meaning of the Legislative Decree, by which is meant any person who holds functions of representation, administration or management of the Company or of a unit or division thereof, endowed with financial and functional autonomy;
- **Employees:** those persons who have a subordinate employment relationship with the Company, of any degree or whatever nature, including workers on fixed-term contracts, including those with insertion or apprenticeship contracts or part-time

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contracts, as well as workers on secondment or on para-subordinate employment contracts (labour supply);

- **Collaborators and Third Parties:** individuals who have with the Company: (i) professional work relationships; (ii) project work relationships and other relationships that result in coordinated and continuous work, mainly personal, of a non-subordinate nature; (iii) occasional collaboration relationships (e.g., consulting);
- **Whistleblower:** It is the employee or any other person who reports violations of the law, the Code of Ethics, the Organizational Management and Control Model and the procedures of Fedegari Autoclavi SpA, committed to the detriment of the public interest, to the bodies entitled to intervene;
- **Whistleblowing:** It is an act of civic responsibility through which the Whistleblower contributes to the detection and prevention of risks and situations that are detrimental to the Company to which he or she belongs and, by extension, to the collective public interest. For the purposes of this procedure, "whistleblowing" also includes reports that, although they may not relate to the commission of crimes within the Company, may indicate hypotheses of violations of the Code of Ethics and the procedures of Fedegari Autoclavi SpA;
- **S.B. (Supervisory Board):** It is the independent collegial body, established by Fedegari Autoclavi SpA, which carries out supervision of the effective implementation of Model 231 in order to prevent the commission of predicate offenses referred to in Legislative Decree No. 231/2001 on the administrative liability of companies;
- **Facilitator:** It is an individual who assists a whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential.

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4. SCOPE OF APPLICATION

The recipients of the Procedure are:


- all employees;
- Company Representatives (the persons with administrative, managerial, supervisory, control or representative functions, even if only de facto);
- employees and third parties (the self-employed, trainees, freelancers, consultants, contract workers);
- the Company's customers and suppliers and their employees and collaborators;
- anyone who has a legal relationship with Fedegari, even if not yet established, already terminated or temporary;

The aforementioned recipients fall under the definition of a "whistleblower" according to the "Whistleblowing Decree").

- those who provided support to the Whistleblowing person under the Whistleblowing Decree for the purpose of sending the report (so-called Facilitators), family members of the Whistleblowing person under the Whistleblowing Decree who work in the same work environment, co-workers who have a regular and current relationship with the Whistleblowing person under the Whistleblowing Decree, and entities owned by the Whistleblowing person under the Whistleblowing Decree (so-called Subjects Related to the Report)
- Whistleblowers who have made reports in the interest of the Company's integrity.

5. REGULATORY REFERENCES

- Legislative Decree 24/2023: Implementation of Directive (EU) No. 2019/1937 of the European Parliament and Council, of October 23, 2019, on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws.
- Guidelines on the Protection of Persons Reporting Violations of Union Law and protection of persons reporting violations of national regulatory provisions. Procedures for the submission and handling of external reports - Approved by Resolution No. 311 of July 12, 2023.
- Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 of Fedegari Autoclavi SpA

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- Code of Ethics of Fedegari Autoclavi SpA

6. METHODS OF OPERATION

6.1. *Characteristics and contents of the Reports subject to the Whistleblowing Procedure*

Reports under the Procedure may concern the following Violations:

1) behaviors, acts or omissions that harm Fedegari's integrity and that consist:

- in illegal conduct relevant under Legislative Decree No. 231/2001 or in violations of the Organization and Management Model provided for therein ("**231 Violation**");
- in offenses, acts or omissions that fall within the scope of the Whistleblowing Decree set forth in Annex 1 of the Procedure,

together, the "**Violations referred to in the Whistleblowing Decree**".

2) All other violations of applicable regulatory provisions and the company's internal policies and procedures (the "**Additional Violations**"), as listed by way of example in Appendix 2 of the Procedure.


Note: Reports related to cases not provided for above may be submitted through one's supervisor or to the HR Manager.

The report must provide all the elements necessary to ascertain and verify the validity of the facts stated in the report.

In particular, the report must contain:

- the identity of the reporting party;
- the clear, precise, exhaustive and circumstantial description of the phenomena and illicit conduct to be reported;
- the generalities or other elements that make it possible to identify the person or persons who carried out the reported phenomena and illicit conduct, if known;
- the circumstances of the time and place in which the reported phenomena and conduct occurred, if known;
- any information deemed useful to assist in the determination and verification of the merits of the report.

The purpose of reporting is to safeguard the integrity and good functioning of the Company. This means that any unlawful conduct that undermines the credibility, authority and good performance of Fedegari Autoclavi SpA can be reported.

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The illegal conduct reported must be learned by the Whistleblower by reason of his or her employment relationship, namely by virtue of the office held or during the performance of his or her work duties, even in a casual manner. The protection does not apply:

- to objections, claims or requests related to an interest of an exclusively personal nature of the Whistleblower;
- to reports of violations already mandatorily regulated by European Union or national acts;

Anonymous reports, i.e., lacking elements that make it possible to identify their author, even if delivered through the methods provided for in this document, will not be taken into consideration within the framework of the procedures aimed at protecting the employee who reports wrongdoing, but will be treated in the same way as other anonymous reports and taken into consideration for further verification only if they relate to facts of particular gravity and with a content that is adequately detailed and circumstantiated.

Anonymous reports will be considered if:

- a) are made to protect the integrity of the Company;
- b) report a situation of which one has become aware by reason of one's activity and duties performed;
- c) are circumstantiated on unlawful conduct and based on precise and concordant elements of fact.


This is without prejudice to the requirement that the facts or situations reported be true, for the protection of the Whistleblower.

6.2. Reporting channels

6.2.1. Internal reporting channels

For Fedegari, in accordance with the provisions of Article 4, paragraph 5 of Legislative Decree no. 24/2023, the recipient of the reports and the manager of the internal channel (hereinafter, the "Whistleblowing Manager") is the **Supervisory Board (S.B.)**.

If company personnel receive directly (by e-mail, mail, in person) reports concerning the commission of unlawful acts within the Company or in any case of conduct, even if not abstractly unlawful, but potentially, contrary to and/or detrimental to the Organizational Model and the principles of Fedegari's Code of Ethics, they must forward them within 7 days to the Supervisory Body (**S.B.**), notifying the reporting person.

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The internal channel should provide two different ways of sending the report:

• In written form:

-by means of an IT platform specifically dedicated for the reporting of wrongdoing, which can be reached at the following link: <https://fedegari.com/whistleblowing/>

The platform is equipped with an automatic identity encryption system that allows for the preservation of the anonymity of the Whistleblower, the person involved and/or mentioned in the report, as well as the content of the report and its attached documentation.

The identity will be known only by the Whistleblowing Manager (**S.B.**), the only corporate entity authorized to have access. The corporate structures to which, if any, the Body will delegate the investigation and/or the subsequent management of the report are also obliged to maintain the confidentiality and anonymity of the Whistleblower. The Whistleblower accesses the platform through the above link. Within the platform is the template that, once filled out, allows the submission of a report and the attachment of documents. Once the report is sent, the platform does not send notifications but provides a code number with which the Whistleblower can check the status of his or her report and dialogue with the Supervisory Body (S.B.) without the need to use any e-mail account.


• Orally:

- through telephone lines or voice messaging or, at the request of the reporting person, by means of a direct meeting with the Whistleblowing Manager (S.B.) through the channels indicated above; in this case, the meeting will be scheduled within 15 days of the request and minutes of the same will be drawn up and also signed by the reporting person.

Below is the procedural process defined for the handling of the report by the Whistleblowing Manager:

- **within 7 days of the report**, the Supervisory Body (S.B.) will issue an acknowledgement of receipt to the Reporting Party, maintain interlocutions with the Whistleblower and, where necessary, may request appropriate additions, and diligently follow up on the reports received;

- Feedback will be sent to the Whistleblower **within 3 months of the report**;

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- **within 7 days**, the report received by a non-competent person must be forwarded to the correct recipient, i.e., the Whistleblowing Manager. In fact, the report received from any person other than the S.B. must be promptly forwarded by the recipient to the S.B.

Identifying data will be separated and kept confidential. Personal data that are manifestly not useful for processing a specific report should not be collected or, if accidentally collected, should be deleted immediately.

The reports and related documentation must be kept: (i) for the time necessary for the processing of the report, (ii) in any case, no longer than 5 years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 12 of Legislative Decree No. 24/2023 and the regulations on Privacy.

Any ascertained violation will be subject to disciplinary sanctions.

If the reports concern the Supervisory Body (S.B.), those concerned may send them directly to ANAC.


At any stage where he/she deems it appropriate (information regarding whistleblowing, content and modalities of the reports, formulation of the report, consequences and outcomes of the reports) the Whistleblower may request assistance and/or information from the Facilitator at the following e-mail address: facilitatore@fedegari.com

The purpose of the legislation is to guarantee the reporter's freedom of expression, including through the assistance of others: it follows that assistance will be kept confidential at all times and that the facilitator will also be guaranteed the same protections accorded to the Whistleblower.

6.2.2. User's Guide

GlobaLeaks is an open source reporting platform that enables the creation and maintenance of anonymous whistleblowing services. The platform complies with the ISO 37002 Standard, the EU Directive No. 2019/1937 and the General Data Protection Regulation (GDPR).

In order to access the GlobaLeaks system, the User will have to open the web browser and enter the URL (indicated in Section 6.2.1) to reach the GlobaLeaks service. Once in the site, the User will find the indication "Start Reporting." Clicking on this button will allow the User to start their report. The User will be guided through a series of screens that will ask for details about the report. These will include details such as the type of report and a detailed description of the facts, also having the option to attach any documents or images to support

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the report. The User will have the option to remain anonymous throughout the process. If you want the organization to be able to respond or ask questions about the report, the User will need to keep the code that will be communicated at the end of the submission process. This will allow for later access and response to any questions or comments about the report. Once the form is completed, it will be possible to review all the information entered. If everything looks correct, the User can proceed by clicking “Submit” to transmit the report. After submission, the User will receive a report receipt via a unique key (e.g., HXGTE12YH342) that the reporting user should retain. This receipt contains a unique code that will allow you to access your report at a later time. Keep this code in a safe place. The User will be able to track the progress of the report using the code on the receipt.

You will simply enter the code in the appropriate field on the GlobaLeaks service homepage to see the update on the report.

If you have any questions or concerns about the operation of the platform, you will be able to contact GlobaLeaks, operator of the platform, at the following address: servicedesk@cyberoo51.com


6.2.3. External reporting channels

• Reporting to ANAC

Articles 6 and 7 of Legislative Decree No. 24/2023 regulate the conditions and manner of exercise by the Whistleblower to activate an external report.

The Whistleblower may decide to activate such a route upon the occurrence of one of the conditions indicated:

- if in the specific work context the internal reporting channel has not been adopted or the channel is not active or has not been devised in compliance with regulatory requirements;
- if the Whistleblowing Manager has not followed up on the report within the above timeframe;
- if the Whistleblower has already made an internal report, but the report has not been followed up or has resulted in a negative final action;
- if the Whistleblower has well-founded reason to believe that, if he or she made an internal report, the report would not be effectively followed up or that the same report may result in the risk of retaliation;

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- if the Whistleblower has well-founded reason to believe that the reported violation may pose an imminent or obvious danger to the public interest.

ANAC is the entity that has the burden of activating the IT platform that will enable the proper functioning of this reporting path by the Whistleblower and will have to offer the same guarantees of confidentiality.

If ANAC receives a report that is the responsibility of another authority (judicial or administrative, including European) it is required to transmit it to the latter by giving notice to the Whistleblower.

• **Public disclosure**


A whistleblower who makes a public disclosure benefits from the protection of Article 15 of Legislative Decree no. 24/2023 if at the time of the public disclosure, one of the following conditions is met:

- the Whistleblower has previously made an internal and external report and no response has been received within the prescribed time limit regarding the measures planned or taken to follow up on the reports;
- the Whistleblower has well-founded reason to believe that the violation may pose an imminent or obvious danger to the public interest;
- the Whistleblower has well-founded reason to believe that the external report may pose a risk of retaliation or may not be effectively followed up because of the specific circumstances in which evidence may be concealed or destroyed or there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation.

The rules on professional secrecy of journalistic practitioners, with reference to the source of the news, remain unaffected.

Lastly, the Whistleblower may also file a complaint directly with the judicial or accounting authorities.

An exception to the previously mentioned reporting methods are reports concerning 231 Violations, which, pursuant to the Whistleblowing Decree, can only be made through the internal reporting channel.

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Further Violations can also be addressed by employees directly to government authorities.

Fedegari encourages their submission through internal channels so that any irregularities can be investigated and remedied as quickly as possible.

• **Complaint to the Judicial Authority**

The decree, in accordance with the previous regulations, also recognizes that protected individuals can also turn to the judicial authorities, to file a report of unlawful conduct they have become aware of in a public or private work context.


In line with the indications already provided by ANAC in Guidelines No. 469/2021, it is clarified that if the Whistleblower holds the title of public official or person in charge of a public service, even where the same has made a report through the internal or external channels provided for by the decree, this does not exempt him or her from the obligation - by virtue of the combined provisions of Art. 331 c.p.p. and Articles 361 and 362 c.p. - to report to the competent judicial authority the criminally relevant facts and the hypotheses of fiscal damage.

It remains the case that where a public employee reports a crime to the Judicial Authority under Articles 361 or 362 of the Criminal Code and is then discriminated against because of the report, he or she may benefit from the protections provided by the decree for the retaliation suffered. The same rules on the protection of confidentiality and the content of reports must be respected by the offices of the judicial authorities to which the report is made.

6.3. Assessments and audits

The management and verification of the validity of the circumstances represented in the report are entrusted to the Whistleblowing Manager (S.B.) in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the Whistleblower and any other persons who may report on the facts reported.

All reports subject to the Procedure are in fact promptly examined and, if necessary, investigated by the Whistleblowing Manager.

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In carrying out any investigation resulting from the report, the Whistleblowing Manager (S.B.) may consult with and/or be assisted by functions within the Company that are not the subject of the investigation or, if technical investigations are necessary, by external expert suppliers, subject to the authorization of the Company's Legal Representative.

The Company's internal functions receive the information referred to in the report, where possible, devoid of any reference to the Whistleblower and the individuals involved and are in turn obliged to protect the confidentiality of the information received.

The Whistleblowing Manager may decide not to carry out any investigation if the report is manifestly unfounded or does not point to the commission of illegal activities.

If, at the outcome of the verification, the report proves to be wholly or partially grounded, the Supervisory Board (S.B.), depending on the nature of the violation, may proceed to:


- a) summon the reported employees to conduct appropriate investigations/interviews;
- b) communicate the outcome of the investigation to the Manager/Manager of the Structure to which the perpetrator of the ascertained violation belongs;
- c) inform the President/Managing Director/Board of Directors of the content of the report for the adoption of any measures on the matter (except in cases where there is a conflict of interest);
- d) communicate the outcome of the investigation to any interested or involved parties so that they may adopt or put in place all further remedies and actions that may be necessary to protect the Company;
- e) file a complaint with the competent judicial authority;
- f) file a complaint with the Corte dei Conti (Court of Auditors);
- g) forward the report to the ANAC.

If the report relates to violations of the Organizational Model, the Supervisory Board (S.B.) will also be competent in this regard.

In the event that, as a result of the investigations and verifications carried out, the report proves to be unfounded, the Supervisory Body (S.B.) shall order it to be filed in writing.

7. PROTECTION OF THE WHISTLEBLOWER: PRIVACY AND CONFIDENTIALITY

The Decree expressly calls for compliance with the rules on the protection of personal data.

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An employee who, in good faith, reports unlawful conduct is held exempt from prejudicial consequences in the disciplinary sphere and protected in the event of the adoption of discriminatory measures, direct and indirect, affecting working conditions for reasons directly or indirectly related to the report.

The Supervisory Body (S.B.) must guarantee the confidentiality of the Whistleblower.

The confidentiality of the report will be guaranteed, except in cases where it cannot be enforced by law (e.g., criminal, tax or administrative investigations).

The content of the report must remain confidential, including with regard to investigative needs, throughout the entire handling of the report.


With the exception of cases in which liability by way of slander can be established in accordance with the provisions of the Criminal Code and cases in which anonymity cannot be enforced by law, the identity of the Whistleblower is protected in any context subsequent to the report and cannot be revealed without his or her express consent, which must be given or acquired in writing.

An employee who believes that he or she has suffered discrimination because he or she has reported a wrongdoing must give detailed notice of the discrimination that has occurred to the Supervisory Board (S.B.) in order to assess its justification and possible action and/or consequent proceedings.

The protection measures apply to employees, consultants, collaborators, administrators, freelancers, volunteers and trainees, including unpaid ones, control and supervisory bodies, and more generally to all those individuals who perform or are about to perform work activities at the Company, who also make reports in the pre-contractual stages of the employment relationship, during the probationary period, or after the termination of the employment relationship as well as to the facilitator (a natural person who assists the Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential); to people in the same work context as the Whistleblower; to the Whistleblower's work colleagues and who have regular and current relationships and/or relatives within the fourth degree.

It is also possible, in advance, to consult the notice regarding the processing of personal data at the following link: <https://www.privacylab.it/informativa.php?21030469132>

8. PROHIBITION OF RETALIATION

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A retaliatory act is defined as “any conduct, act or omission, **even if only attempted or threatened**, engaged in by reason of the report, report to the judicial or accounting authority, or public disclosure, and which causes or may cause the reporting person or the person making the report, **directly or indirectly, unjust harm.**”

The following is a list of retaliatory acts, by way of example and not exhaustively:

- dismissal, suspension or equivalent measures;
- demotion in rank or non-promotion;
- change of duties, change of place of work, reduction of salary, change of working hours;
- suspension of training;
- demerit notes or negative references;
- the imposition or administration of disciplinary measures, reprimand note or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination, disadvantageous or unfair treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract where the employee had legitimate expectations of being offered permanent employment;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or financial loss, including loss of economic opportunity and loss of income;
- early termination or cancellation of a contract for goods or services;
- the cancellation of a license or permit.

Alleged retaliation, even if only attempted or threatened, must be reported exclusively to ANAC, which is entrusted with the task of ascertaining whether it is consequential to the report. Where the person proves that he or she has made a report and has been retaliated against because of it, the burden of proof is on the person who has engaged in such retaliatory conduct and acts.

Fedegari prohibits discrimination against those who, in good faith, have initiated a report, or witnessed or participated in proceedings and/or internal investigations resulting from the submission of a report. Discrimination against anyone who, in good faith, has provided information or assistance in any way in proceedings or investigations resulting from a report is also prohibited.

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The Whistleblower and Persons Related to the Whistleblower are protected when:

- a. at the time of reporting, the Whistleblower had reasonable grounds to believe that the information about the Breach was true;
- b. the report was made in the manner described in paragraph 6 above.

A Whistleblower's reasons for filing a report are irrelevant to his or her protection.

9. LIABILITY OF THE WHISTLEBLOWER AND LOSS OF PROTECTIONS

When it is established, even by a judgment of first instance, that the Whistleblower is criminally liable for the offenses of defamation or slander or for the same offenses committed by reporting to the judicial or accounting authority or his civil liability, for the same title, in cases of willful misconduct or gross negligence, the protections are not guaranteed and a disciplinary sanction is imposed on the reporting or whistleblowing person.


10. SANCTIONS

Pursuant to Article 21 of Legislative Decree No. 24/2023, the following penalties are provided for:

- **Penalties for the Whistleblower (500 to 2500 euros):** In case of liability of the Whistleblower for the reports made, unless the Whistleblower has already been convicted in the first instance for the crimes of defamation and slander or the same crimes committed by reporting to the Judicial or Accounting Authority.
- **Sanctions for the Company (€10,000 to €50,000):** In case it has been established that: (i) retaliation has been committed; (ii) obstruction of reporting (or attempt to obstruct it); (iii) breach of duty of confidentiality.
- **Sanctions for the Company (€10,000 to €50,000):** In the case of: (i) failure to establish reporting channels; (ii) failure to adopt procedures for the making and handling of reports or adoption of procedures that do not comply with Articles 4 and 5; (iii) failure to carry out verification and analysis of reports received.

11. RETENTION OF THE REPORT

Internal reports and related documentation shall be kept by the Whistleblowing Manager (S.B.) for as long as necessary for the processing of the report and, in any case, no longer

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than 5 years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 7 above.

For these purposes, the Supervisory Board (S.B.) has established special computer and paper archives as necessary. The storage of external reports is the responsibility of ANAC. Any personal data contained in the report, including those relating to the identity of the Whistleblower or other individuals, will be processed in accordance with the rules for the protection of personal data.

The Whistleblowing Manager may not disclose -without the express consent of the Whistleblower- the identity of the Whistleblower and any other information from which the identity of the Whistleblower may be inferred to persons other than those competent to receive and act upon Whistleblowing Reports, expressly authorized for this purpose.

Fedegari guarantees the confidentiality of the reporting person's identity through the adoption of technical-organizational measures under Article 32 GDPR. The personal data of the reporting person and the persons involved are processed in accordance with applicable privacy regulations and the Company's internal policies and procedures (see Annex 3, Whistleblowing Personal Data Processing Notice).


12. UPDATING AND APPROVAL OF THE DOCUMENT

This document is submitted to the Board of Directors of Fedegari Autoclavi SpA for approval. Revision of the document may be made upon the proposal of the Board of Directors, the Supervisory Board (SB) or the Facilitator and approved by the Board of Directors.

Annex 1 - Violations referred to in the Whistleblowing Decree.


The Violations referred to in the Whistleblowing Decree relevant to Fedegari Autoclavi SpA are behaviors, acts or omissions that harm the integrity of the Company and consist of:

1. unlawful conduct relevant for the purposes of Legislative Decree No. 231/2001 or violations of the organization and management models provided therein (the “**231 Violations**”), and thus by way of example only:

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- crimes against the Public Administration (Articles 24 and 25 Legislative Decree 231/2001);
- computer crimes and unlawful data processing (Art. 24-bis Legislative Decree 231/2001);
- organized crime offenses (Art. 24-ter Legislative Decree 231/2001);
- crimes against industry and trade (Art. 25-bis.1 Legislative Decree 231/2001);
- corporate crimes (Art. 25-ter Legislative Decree 231/2001);
- crimes with the purpose of terrorism or subversion of the democratic order (Art. 25-quater Legislative Decree 231/2001);
- crimes against the individual (Art. 25-quinquies Legislative Decree 231/2001);
- crimes of culpable homicide and grievous or very grievous bodily harm, committed in violation of accident-prevention regulations and the protection of hygiene and health at work (Art. 25-septies L.D. 231/2001);
- receiving money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering (Art. 25-octies Legislative Decree 231/2001);
- offenses relating to non-cash payment instruments and fraudulent transfer of values (Art. 25-octies1 Legislative Decree 231/2001);
- offenses regarding violation of copyright (Art. 25-novies Legislative Decree 231/2001);
- crimes against the Judicial Authority (Art. 25-decies Legislative Decree 231/2001);
- environmental crimes (Art. 25-undecies L.D. 231/2001);
- employment of citizens of third countries whose stay is irregular (Art. 25-duodecies Legislative Decree 231/2001);
- tax crimes (Art. 25-quinquiesdecies Legislative Decree 231/2001).


2. offenses within the scope of European Union or national acts relating to the prevention of money laundering and terrorist financing;
 3. additional acts and omissions specified in Article 2 paragraph 1, letter a), numbers 3), 4), 5) and 6) of the Whistleblowing Decree,
- together the “Violations referred to in the Whistleblowing Decree”.

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Annex 2 - Additional Violations

Additional Violations that may be reported to Fedegari Autoclavi SpA are all those violations of applicable regulatory provisions and the Company's internal policies and procedures such as, but not limited to:

- fraud or willful error in the preparation, evaluation, audit or control of any financial statements of Fedegari;
- fraud or intentional errors in the compilation and management of Fedegari's financial statements;
- omissions or non-compliance in Fedegari's internal accounting;
- pollution of Fedegari's financial status statement, which therefore may not appear transparent;
- dangers, of any nature, to public health and safety;
- willful and knowing violations of any law or regulation applicable to Fedegari's activities;
- alteration or destruction, whether committed or attempted, of documents for the purpose of preventing their use in legal proceedings or otherwise for the purpose of hindering or obstructing the progress of such proceedings;
- misconduct in the workplace;
- violation of company guidelines and standards established by Fedegari's policies and procedures.

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Annex 3 – Information on the processing of personal data whistleblowing

<https://www.privacylab.it/archive.php?id=2685774&idDoc=51&idTarget=469132&output=html>

<https://www.privacylab.it/archive.php?id=3111393&idDoc=51&idTarget=469132&output=html>