

WHISTLEBLOWING PROCEDURE FOR THE MANAGEMENT OF REPORTS

Table of Contents	
1. Purpose and Principles	2
2. Definitions	2
3. Regulatory and Documentary References	3
4. Subjective and Objective Scope	3
4.1 Persons Entitled to Report	4
4.2 Reportable Violations	4
4.3 Good Faith and Minimum Content	4
5. Internal Reporting Channels	4
5.1 Primary Written Channel (Registered Mail – Double-Envelope System)	4
5.2 Oral Channel (Telephone)	5
5.4 Anonymous Reports	5
6. Roles and Responsibilities	5
7. Report Management Process	5
8. Confidentiality, Security and Access	6
9. Prohibition of Retaliation	7
10. Internal Communication, Training and Publication	7
11. Monitoring, Reporting and Continuous Improvement	7
12. Review and Approval	7

1. Purpose and Principles

This procedure governs the methods for reporting unlawful acts and irregularities identified in the workplace, ensuring a protection system for those who contribute to the identification of risks or conduct detrimental to the integrity of the Entity. The Company promotes a corporate culture based on legality, ethics and responsibility, recognising whistleblowing as a tool for preventing and monitoring shortcomings in the internal control system.

Through this procedure, the Company aims to ensure:

- Protection of the confidentiality of the identity of the whistleblower, the persons involved and the content of the report;
- The prohibition of retaliation and protective measures for protected subjects;
- Impartial, autonomous and diligent management of reports;
- Compliance with Legislative Decree 24/2023, ANAC Guidelines and privacy regulations (GDPR and Legislative Decree 196/2003).

2. Definitions

Term	Definition
Internal Channel	The reporting system set up by the entity (usually an encrypted IT platform) that ensures the confidentiality of the identity of the whistleblower and the content of the report.
Working Context	Current or past work or professional activities through which a person acquires information on violations, regardless of the nature of such activities.
Public Disclosure	Making information on violations public via the press, electronic means or social networks; permitted only subsidiarily and in cases of imminent danger to the public interest.
Facilitator	A natural person who assists the whistleblower in the reporting process, operating within the same working context, whose assistance must remain confidential.
Report Manager	The individual, autonomous internal office or specialised external consultant appointed by the Company to receive, analyse and manage reports, ensuring maximum independence and impartiality.
Procedure	The present document including its annexes.
Feedback	Communication sent to the whistleblower to provide information on activities carried out, the opening of an investigation or the final outcome.
Retaliation	Any behaviour, act or omission (even if only attempted or threatened) carried out on account of a report that causes unjust harm to the whistleblower or related persons (relatives, colleagues), such as dismissal, demotion, disciplinary sanctions or harassment.
Whistleblower	The natural person who communicates information on violations acquired within their working context. This may include employees, collaborators, shareholders, volunteers, trainees, candidates in selection processes or former employees.
Reported Person	The natural or legal person mentioned in the report as the subject to whom the violation is attributed or otherwise implicated.
Report	A written or oral communication containing information, including well-founded suspicions, regarding regulatory violations or violations of the Organisational Model 231, if adopted, acquired in a professional context.
Company / Entity	Bombieri S.p.A., registered office in Buttapietra (VR), Viale del Lavoro n. 25/27, VAT no. 01920400239.

3. Regulatory and Documentary References

- Legislative Decree 10 March 2023, no. 24 (implementation of Directive (EU) 2019/1937).

- ANAC Guidelines no. 1/2025 on internal reporting channels (ANAC Resolution no. 478 of 26 November 2025).
- ANAC Guidelines on external reports (ANAC Resolution no. 311 of 12 July 2023, as amended by Resolution no. 479 of 26 November 2025).
- Regulation (EU) 2016/679 (GDPR) and Legislative Decree 196/2003, as amended.
- Organisational Model 231 and Code of Ethics/Code of Conduct (if adopted).

4. Subjective and Objective Scope

4.1 Persons Entitled to Report

Reports may be submitted by persons covered by Legislative Decree 24/2023 (by way of example): subordinate and self-employed workers, collaborators, trainees, volunteers, candidates in selection processes and persons with supplier/contractor relationships, even where the relationship has ended, provided the information was acquired in the working context.

4.2 Reportable Violations

Violations falling within the scope of Legislative Decree 24/2023 may be reported (civil, administrative, criminal and accounting offences; violations of EU law; offences relevant pursuant to Legislative Decree 231/2001 and violations of the Organisational Model 231). Excluded are personal complaints or requests by the whistleblower relating exclusively to their own employment relationship, unless they constitute violations within the scope of the law.

4.3 Good Faith and Minimum Content

Protection applies if the whistleblower had reasonable grounds to believe the reported information to be true at the time of the report. The report should contain, where possible: facts, date/period, context, persons involved, documents or supporting evidence, any witnesses, and a secure contact address (including pseudonym).

5. Internal Reporting Channels

5.1 Primary Written Channel (Registered Mail – Double-Envelope System)

The primary written channel is submission of reports by registered mail with acknowledgement of receipt (*raccomandata A/R*), using a double-envelope system to separate the whistleblower's identifying details from the content of the report. The whistleblower must:

- Prepare two sealed inner envelopes: Envelope 1 must contain exclusively the whistleblower's identifying details and a secure contact address (if desired); Envelope 2 must contain the report and any supporting documentation;
- Place both inner envelopes inside a third sealed outer envelope marked on the outside: "CONFIDENTIAL – WHISTLEBLOWING – FOR THE ATTENTION OF THE CHANNEL MANAGER" — identified as Avv. Enrico Sinigaglia, with offices in Padova (PD), Via F. Rismondo n. 2/e;
- Send the outer envelope by registered mail with acknowledgement of receipt to the address indicated by the Entity for the whistleblowing channel, or deliver it by hand, ensuring in any case that the envelope remains sealed;
- The written report is subject to confidential registration and kept in the Manager's confidential register. Any support offices (e.g. registry) forward the sealed envelope to the Manager without opening it.

- The Manager must open only Envelope 2 to commence the investigation; Envelope 1 is opened only if and when strictly necessary (e.g. to send feedback to the whistleblower), in accordance with the data minimisation principle.

5.2 Oral Channel (Telephone)

Oral reports are made via a dedicated telephone line managed by the Report Manager. The telephone number is: **3513036500**. The line provides for voice recording. The Manager documents the report by means of a detailed account of the conversation. The whistleblower may verify and correct the transcript before signing it. Upon request by the whistleblower, a direct meeting may be arranged within a reasonable timeframe.

5.4 Anonymous Reports

Anonymous reports are treated as ordinary reports. Should the whistleblower subsequently be identified and demonstrate that they have suffered retaliation on account of the report, they may benefit from the protections provided by law.

6. Roles and Responsibilities

- Report Manager: receives and manages reports, ensures confidentiality, conducts preliminary investigation, coordinates further inquiries, provides feedback within the prescribed deadlines.
- Relevant internal functions may support the Manager, upon request, within the limits of the need-to-know and confidentiality principles.

7. Report Management Process

7.1 Receipt and Registration

The Manager records the report in a confidential Register, accessible only to authorised personnel. Within 7 days of receipt, the Manager sends the whistleblower an acknowledgement of receipt (unless expressly requested otherwise or contact is impossible).

7.2 Preliminary Assessment (Admissibility)

The Manager verifies: (i) that the report falls within the objective scope; (ii) that the whistleblower is among the protected subjects (where identified); (iii) the absence of conflicts of interest; (iv) the minimum sufficiency of factual elements. If necessary, the Manager requests additional information from the whistleblower.

7.3 Investigation and Further Enquiries

The Manager conducts a substantive analysis (assessment of *fumus*) and, where appropriate, involves internal functions or specialised external parties, limiting access to information according to the need-to-know principle. The Manager does not make disciplinary or individual liability assessments: they transmit outcomes to the competent functions/bodies for follow-up.

7.4 Possible Outcomes

- Reasoned archiving (manifest groundlessness, irrelevance, lack of minimum elements).
- Commencement of internal verification/investigation and/or dedicated audit.
- Referral to competent internal functions (e.g. HR/Legal/Compliance) for corrective action.
- Referral to competent authorities (in the cases and within the limits provided by law).

7.5 Feedback to the Whistleblower and Closure

The Manager provides feedback within 3 months of the acknowledgement of receipt, or, where no acknowledgement has been sent, within 3 months of the expiry of the 7-day deadline from submission. Closure of the report is recorded in the confidential Register.

7.6 Conflict of Interest Management and Substitution

If the Manager has a conflict of interest or is unable to act, the report is assigned to a formally designated substitute with equivalent autonomy and competence.

8. Confidentiality, Security and Access

- Access to reports is limited to the Manager and expressly authorised persons bound by confidentiality;
- Prohibition of unauthorised disclosure of the identity of the whistleblower and persons mentioned; disclosure only in cases permitted by law and with adequate guarantees.
- Report documentation is exempt from documentary access within the limits provided by applicable law.

9. Prohibition of Retaliation and Management of Retaliation Reports

Any form of retaliation against the whistleblower and other protected persons (facilitators, colleagues, relatives, etc.) is prohibited.

Reports of retaliation may be submitted via the same internal channel (or, in the cases provided, to ANAC). The Manager initiates an urgent assessment and informs the competent functions to adopt protective and corrective measures. Disciplinary sanctions are provided for those who carry out retaliation or breach confidentiality.

10. Internal Communication, Training and Publication of the Procedure

- The Procedure must be published on the Company's website. Periodic training must be provided to employees and management on: what a report is, how to submit it, protections and prohibitions.
- The Company must also provide specific training to the Manager and support functions on confidentiality, investigation and GDPR.

11. Monitoring, Reporting and Continuous Improvement

- The Manager prepares periodic reports (at least annually) in aggregate and anonymous form covering: number of reports, types, outcomes, average processing times, measures adopted.
- Management evaluates any corrective actions (resources, training, channel upgrades).
- The Procedure must be reviewed at least once a year or in the event of regulatory or organisational changes.

12. Review and Approval

Rev.	Date	Approved by	Notes
00	17 December 2024	Board of Directors	First issue

01	29 April 2026	Board of Directors	Revision and manager update
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