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	<u><i>Whistleblowing</i></u>	Ed. 01 dated 20.11. 2023

## 1. Purpose

This procedure is intended to provide clear and well-defined information channels suitable for guaranteeing the reception, the analysis, and the processing of reports – open, anonymous, and confidential – relative to hypotheses of illicit conduct as outlined in Italian Legislative Decree n. 231/2001 and/or the violations of the Model and/or Code of Ethics as well as the procedures adopted by the Company, and to define the activities necessary for the their correct management by the reports manager.

Moreover, this procedure is aimed at:

- a) guaranteeing the privacy of the personal information of the whistleblower and of the person presumed to be responsible for the violation, given the rules that regulate the investigations or the procedures that may have been initiated by law enforcement authorities in relation to the facts presented by the whistleblower, or in any case the disciplinary procedures to be applied if declarations were made in bad faith;
- b) adequately protecting the whistleblower from direct or indirect retaliatory and/discriminatory conduct for reasons connected “directly or indirectly” to the report;
- c) ensuring a specific, independent, and self-standing channel for the report.


## 2. Field of Application

This regulation is applied to the Model and/or the Code of Ethics Addressees, which is to say:

- members of the Board of Directors;
- employees;
- those who, although not included in the category of employees, work for Tema Sinergie and are under the control and direction of the Company (only by way of example and not limited to: interns, contract and project workers, temporary workers); those who, although external to the Company, work, directly or indirectly, regularly for Tema Sinergie (for example: ongoing collaborators; consultants).

## 3. Responsibility and diffusion

This procedure is an integral part of the Model and, hence, is approved by the Company’s Board of Directors who, given a potential proposal by the Supervisory Body, is also responsible for updating and integrating it.

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It can be found and consulted on the web site: <https://www.temasinergie.it/whistleblowing/>.

The same methods of diffusion specified above are used for the successive review and integration of the procedure.

#### 4. The principles of reference

The individuals involved in this procedure work according to a regulatory and organisational system and to the powers and the internal proxies. Moreover, they are required to operate in compliance with laws and regulations currently in force and according to the principles reported below.

1. **KNOWLEDGE AND AWARENESS:** this whistleblowing procedure represents an element that is fundamental in order to guarantee total awareness for an efficient control of the risks and their inter-relations and to orient strategy and organisational changes.
2. **GUARANTEEING THE PRIVACY OF THE PERSONAL DATA AND PROTECTION OF THE WHISTLEBLOWER, OF FACILITATORS, OF THE SUBJECTS CITED IN THE REPORT AND OF THE REPORTED PERSON:** all the subjects who receive, examine, and evaluate the reports and every other subject involved in the reports management process are required to guarantee the utmost reserve concerning the facts reported, the identity of the person reported and of the whistleblower, who is suitably protected from retaliatory, discriminatory, or in any case treacherous conduct.
3. **PROTECTING THE REPORTED PERSON FROM “BAD FAITH” REPORTS:** all individuals are required to respect everyone’s dignity, honour, and reputation. To this view, the whistleblower is obliged to declare if he/she has a private interest in connection with the report. More generally, the Company guarantees adequate protection from “bad faith” reports, censuring such conduct and informing that the reports sent for the purpose of damaging or otherwise causing prejudice as well as any other form of abuse of this document are the source of responsibility, in a disciplinary setting and in other competent settings.
4. **IMPARTIALITY, AUTONOMY AND INDEPENDENCE IN JUDGEMENT:** all the individuals who receive, examine, and evaluate the reports possess the moral and professional requirements and ensure the maintenance of the necessary conditions of independence and due objectivity, competence, and diligence when carrying out their activities.

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## 5. Subjects involved

The whistleblower system may be activated by the following subjects:

- members of the Board of Directors;
- employees;
- those who, although not included in the category of employees, work for Tema Sinergie and are under the control and direction of the Company (only by way of example and not limited to: interns, contract and project workers, temporary workers); those who, although external to the Company, work, directly or indirectly, regularly for Tema Sinergie (for example: ongoing collaborators; consultants).


## 6. Subject of the report

The subject of the report is the committing of or the attempt to commit one of the crimes outlined in the Italian Legislative Decree 231/2001 and Law 146/06, which is to say, the violation or fraudulent elusion of the principles and prescriptions of the Model of Organization and Management and/or ethical values and behavioural rules of the Company's Code of Ethics, which became known while carrying out his/her duties.

The reports may regard, by way of example and not limited to:

- violations relative to the worker protection, thereby including accident prevention regulations;
- alleged crimes, among those included in the Company's Model 231, by the exponents of the Firm, committed in the interest of or to the advantage of the Company;
- violations of the Code of Ethics, of Model 231, of procedures;
- illegal behaviours in the setting of relations with exponents of public administrations.

The reports taken into consideration are only those that concern facts witnessed directly by the whistleblower, not based on rumours; furthermore, the report must not concern complaints of a personal nature.

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The whistleblower must not utilize the institute for merely personal purposes, for claims or retaliation that, in any case, fall under the more general rules governing the work/collaboration relationship or relationships with his/her superior or with colleagues, for which it is necessary to refer to the procedures that fall under the competence of the Company's structures.

## 7. Report management procedure:

### a. Report

The whistleblower, whenever he/she should have a reasonable suspicion that one of the violations indicated in the previous paragraph has occurred or may occur, may file a report in the following way:


- filing of an open report, confidential or anonymous depending on the method selected by the whistleblower, through the *Whistleblowing* platform, accessible on the web site <https://wb.temasinergie.com/>.

The reports must be circumstantiated and founded on precise and consistent elements, regarding facts that are known and can be demonstrated by the whistleblower, and must contain all the information necessary to identify the perpetrators of the illicit conduct.

The whistleblower is therefore obliged to clearly and completely report all the elements useful for carrying out the investigations and verifications needed to evaluate its validity and the objectivity, indicating, by means of example and not limited to:

- references to the course of events (ex. date, place): any and all information and/or evidence that may provide a valid demonstration that the events reported did actually occur;
- generalities or other elements (ex: qualifications, professional position or service in which the activity is performed) that enable the identification of who committed the acts declared;
- any potential documents that can confirm and validate the facts reported;
- the personal information of other potential subjects who can testify to the facts reported;
- any potential private stakeholders connected to the report.

All other practical and applicative information concerning the methods of reporting can be found in the following link: [For Whistleblowers — GlobaLeaks 4.13.21 documentation](#)

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Although the Company, in conformity with the Code of Ethics, believes that reports transmitted in a non-anonymous form are preferable, anonymous reports are also allowed.

Anonymous reports are accepted only if they are adequately circumstantiated and capable of shedding light on specific facts and situations.

They will be taken into consideration only if at first sight they do not appear to be irrelevant, unfounded, or not reported in detail.

In any case, the requirement of good faith and the truthfulness of the facts or situations reported remains unchanged, in order to protect the accused.

#### **b. Examination and evaluation of the reports**

The subject charged with receiving and analysing reports is the Supervisory Body, which carries out every activity deemed suitable in total compliance with the principles of impartiality and confidentiality.


The reports manager directly carries out all the activities aimed at confirming the facts reported.

He/she may also utilise the support and collaboration of internal structures and offices when, due to the nature and complexity of the investigation, it should become necessary to involve them; the same is true of external consultants. In any case, during the management of the report the whistleblower must be guaranteed total confidentiality.

In conclusion, the activities included in the report management process are: receipt, investigation, and verification.

The person who manages the reports:

- issues the whistleblower a confirmation of having received the report within seven days of the date of receipt.
- maintains an open dialogue with the whistleblower;
- provides due follow-up to the reports received;

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- provides the whistleblower with a reply.

More specifically, due follow-up implies, first of all, within a reasonable period of time and data confidentiality, an assessment of the existence of the essential requirements of the report to evaluate its admissibility and to be able to then provide the whistleblower with the necessary protection.

For example:

- the report is manifestly unfounded due to the absence of factual elements suited to justifying the investigation;
- verification of the generic content of the report of wrongdoing in such a way that it does not enable the understanding of the facts or report of wrongdoing supported by inappropriate or ineffective documentation.

Once the admissibility of the report has been evaluated, as whistleblowing, the reports managers initiate the internal investigation of the facts or the conduct reported to evaluate the existence of the same.


He/she may listen directly to the whistleblower - if known - or the subjects mentioned in the report; upon conclusion of the investigation he/she takes and justifies the consequential decisions, filing, if necessary, the report or requesting that the Company proceed with the evaluation, for disciplinary and sanctioning mechanisms, of what was verified and/or opportune interventions on the Organisation, Management, and Control Model.

Where the investigations carried out result in situations of violation of the Organisation, Management, and Control Model and/or of the Code of Ethics or the conclusions of the investigation resulting from the report indicate suspicion of a crime having been committed, the Supervisory Body proceeds directly to the communication of the report and their own evaluations to the administrative body.

Upon conclusion of the investigation, the manager replies to the whistleblower.

Reports sent for the purpose of damaging or otherwise causing harm to the reported person, as well as any other form of abuse of this document are a source of responsibility for the whistleblower, in disciplinary and other competent settings, especially if the report is discovered to be unfounded and the instrumental and deliberate falsity of the accusations, proof, censures, etc. is ascertained.

To this view, if ever during the verification the report received should be proven intentionally defamatory or if the report should be unfounded and made with wilful misconduct or gross negligence, in keeping with the above, the Company will be able to apply suitable disciplinary measures.

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In order to guarantee the reconstruction of the various phases of the process, the reports manager is required to document, by means of storing of the electronic and/or paper documents, the reports received, with a view to guaranteeing the total traceability of the interventions undertaken to fulfil his/her institutional functions.

Documents in electronic format are stored on the ad hoc platform for the time needed to process the specific report; but for no longer than five years starting from the date of the communication of the final results of the whistleblowing procedure.

In case of reports produced in evident bad faith, the reports manager may file the same, cancelling the names and elements that may enable the identification of those mentioned in the report.

Any potential paper documents are filed in an identified place that can be accessed by the reports managers or by the individuals expressly authorised by the former.

### **c. Protecting the whistleblower**


The Company, in compliance with the reference standards and in order to favour the diffusion of a culture of legality and encourage the reporting of illegal actions, ensures the protection of the privacy of the whistleblower's personal data and the confidentiality of the information contained in the report and received by all the subjects involved during the process and furthermore guarantees that the report does not constitute in itself a violation of the obligations deriving from the working relationship.

The confidentiality of the whistleblower is guaranteed from the moment the report is accepted, even if ever the same should later prove to be mistaken or unfounded.

Failure to meet this obligation constitutes a violation of this procedure and exposes the reports managers to responsibility.

More specifically, the Company guarantees that the identity of the whistleblower will not be revealed without his/her express consent and all those who are involved in the management of the report are obliged to protect his/her privacy with the exception of cases in which:

- the report results as having been made for the purpose of damaging or otherwise causing harm to the reported person (a so-called "bad faith" report) and leads to a responsibility of libel or defamation pursuant to the law;

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- according to the law, confidentiality cannot be opposed (ex. penal investigations, etc.); concerning, more specifically, the setting of the disciplinary process, where the dispute of the due discipline is founded on the distinct and further verification, the identity of the whistleblower who filed the report cannot be revealed, even if said revelation is a consequence of the same. If the dispute should be founded, entirely or partially, on the report and the knowledge of the whistleblower's identity is indispensable for the defence of the accused, the report may be used for the purpose of the disciplinary procedure only if the whistleblower agrees to allow his/her identity to be revealed.

No form of retaliation or discriminatory measures against the whistleblower will be allowed or tolerated, whether direct or indirect, on the conditions of work for reasons connected directly or indirectly to the report. Discriminatory measures are intended as the unjustified disciplinary actions, demotions without justifiable reason, molestation in the workplace, and every other form of retaliation that cause uncomfortable or intolerable working conditions.

Confidentiality, in addition to the identity of the whistleblower, is also guaranteed for any other information or element of the report that might reveal, directly or indirectly, the whistleblower's identity or make it possible to deduce the same.

Confidentiality is also guaranteed in the case of reports - internal or external - made orally by means of telephone communications or, alternatively, by vocal messaging systems, upon request of the whistleblower, by means of a direct meeting with the person who deals with the report.


The confidentiality of the whistleblower is protected even when the report is submitted to personnel other than those authorised and competent to manage the reports, to whom, in any case, the same must be transmitted with no delay.

The confidentiality of the facilitator who assists the whistleblower and of those other than the reported person who are mentioned in the report must also be protected.

#### **d. Protecting the reported person**

In conformity with laws currently in force, the Company has adopted the same forms of protection to guarantee the privacy of the whistleblower also for the person presumed responsible for the violation, with the exception of any further form of responsibility covered by the law that establishes the obligation to communicate the name of the reported person (ex. request made by Judicial Authorities, etc.).



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This document does not affect the criminal and disciplinary liability of the “bad faith” whistleblower, and they are also a source of responsibility, in disciplinary and other competent settings, for other potential forms of abuse of this procedure, like the report that is obviously opportunistic and/or made only for the purpose of damaging the accused or other subjects, and every other hypothesis of inappropriate use or intentional exploitation of the institution subject to this procedure.


## 8. Privacy Policy

Tema Sinergie S.p.A, data processing controller, pursuant to G.D.P.R., hereby declares that the personal data acquired through the report will be processed exclusively for the purposes related to the fulfilment of obligations deriving from Italian Legislative Decree 231/2001, as well as used, and later stored, mostly in paper form, as better described in the information that can be found at the following link <https://www.temasinergie.it/whistleblowing/>. Having acknowledged the legitimacy of “anonymous” reports as well, the sharing of his/her data seems to be optional and refusal to do so will have no effect on the validity of the reports managers’ work. In any case, the whistleblower remains personally responsible for any potential defamatory content of his/her communications and Tema Sinergie S.p.A., through their own reports manager, reserves the right to not take into consideration the reports produced blatantly in “bad faith”.

The Company also states that the data provided must be pertinent to the purpose of the report, so that the reports managers will be free to not follow-up on reports regarding conduct or subjects foreign to the obligations pursuant to Italian Legislative Decree 231/2001. With the exception of obligations deriving from the law, the personal data provided will in no way be communicated or disseminated.

Pursuant to the G.D.P.R., the whistleblower will be able to exercise the following rights:

- To obtain indication of the origin of his/her data as well as the purposes and methods of its processing, of the logic applied in case of processing carried out with the use of electronic instruments, of the identification of the data controller and the processors, as well as of the subjects and categories of subjects to whom the personal data may be communicated;
- To obtain updates, the rectification or, when desired, the integration of the data; the erasure, the transformation in an anonymous form or the blocking of the data processed in violation of the law, including those for which it is not necessary to store them in relation to the purposes for which the data was collected or successively processed; the certification of the

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operations that were made known to third parties, also concerning their content; those whose data was communicated or disseminated, with the exception of the case in which such fulfilment is determined to be impossible or implies a use of means clearly disproportionate to the right protected;

- To object, entirely or partially, on legitimate grounds, to the processing of his/her personal data, even though pertinent to the purpose of its collection;
- In order to exercise the above-mentioned rights, the whistleblower must contact the reports manager authorised to process the data directly, who was appointed by the data controller.