



Procedure for managing Whistleblowing communications

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1. Purpose and scope of application

The purpose of this procedure is to establish an internal communication channel pursuant to Legislative Decree No. 24 of 10 March 2023 on Whistleblowing. Whistleblowing is a fundamental corporate compliance tool, through which employees or third parties (collaborators, customers, suppliers, consultants and interns) of a company can report, in a confidential and protected manner, conduct, acts or omissions that have occurred or are occurring within the company and that harm the integrity of Sauro s.r.l.

Based on Legislative Decree 24 of 10/03/2023, the communication channels and related protection for people who report unlawful conduct of which they have become aware have been regulated.

In accordance with Sauro's Code of Conduct, the Whistleblowing discipline reinforces the trust of customers, partners and shareholders, protects employees from retaliation or discrimination, prevents and immediately intercepts corruption and misconduct that could damage reputation and business, and meets the legal requirements of the Whistleblowers Protection Act.

2. Legal references

Legislative Decree 81 of 2015 Art. 51

EU Directive 1937/2019

National Anti-Corruption Plan 2022

Legislative Decree no. 24 of 10 March 2023

ANAC Resolution No. 311 of 12 July 2023

3. Prerequisites for internal and external reporting

3.1 Persons entitled to make reports

Reports may be made by the following persons:

- Employees, including workers performing:
 - Part-time, intermittent, fixed-term, supply, apprenticeship, ancillary work (whose employment relationship is governed by Legislative Decree No. 81/2015);
 - Occasional services (pursuant to Article 54-bis of Decree-Law No. 50/2017, conv. by Law No. 96/2017);
- Self-employed workers:
 - By work contract (Article 2222 of the Civil Code);
 - By collaboration relationship (Article 409 of the Code of Civil Procedure), such as agency, commercial representation and other collaboration relationships resulting in the performance of continuous and coordinated work, mainly personal, even if not of a subordinate nature;
 - By collaboration relationships resulting in the performance of exclusively personal, continuous work, the manner of performance of which is organised by the employer;
- Co-workers who work for entities that provide goods or services or perform works for Sauro s.r.l.;
- Freelancers and consultants working for Sauro s.r.l.;
- Paid and unpaid volunteers and trainees work at Sauro s.r.l.;
- Shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised on a de facto basis at Sauro s.r.l.

A report may also be made in the following cases:

- When the working relationship has not yet started, if information about violations was acquired during the selection process or in other pre-contractual stages;
- During the probationary period;
- After termination of the legal relationship if information on breaches was acquired during the course of the relationship.

3.2 Admitted reports

They must always be reported:

- Administrative, accounting, civil or criminal offences;
 - Unlawful conduct relevant under Legislative Decree 231/2001, or violations of the organization and management models provided for therein;
 - Offences falling within the scope of application of European Union or national acts relating to the following areas: public procurement, services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, privacy and protection of personal data and security of networks and information systems;
 - Acts or omissions affecting the financial interests of the union;
 - Acts or omissions affecting the internal market;
- Acts or conduct that frustrate the object or purpose of the provisions of Union acts.

3.3 Extraneous reports

Excluded from this type of report are

- Challenges, claims or demands linked to a personal interest of the whistleblower or the person making a report to the judicial or accounting authorities that relate exclusively to their individual employment relationships or to their employment relationships with hierarchically superior figures;
- Reports concerning national security;
- Reports already mandatorily regulated by European Union or national acts concerning financial services, products and markets and the prevention of money laundering, etc.; and.

4. Protection measures and persons involved

The protection measures apply to the persons referred to in Art. 3 of Legislative Decree No. 24/2023 when the following conditions are met:

- At the time of the report or denunciation to the judicial or accounting authorities or of the public disclosure, the reporting or denouncing person had reasonable grounds to believe that the information on the violations reported, publicly disclosed or denounced was true and fell within the objective scope of Art. 1 of Legislative Decree no. 24/2023;
- The report or public disclosure was made on the basis of the provisions of Chapter II of Legislative Decree No. 24/2023.

In the case of an anonymous person, the protective measures to safeguard the whistleblower only apply if the reporter is subsequently identified and retaliated against.

Protection measures do not apply if the reasons that led the person to report or publicly disclose are irrelevant to his protection.

Protections are lost and a disciplinary sanction is imposed if it is established, even with a first-degree judgement, that the reporting person is criminally liable for the offences of defamation or slander or, in any case, for the same offences committed with the report to the judicial or accounting authorities, or that he/she is civilly liable, for the same reason, in cases of wilful misconduct or gross negligence.

Finally, with regard to liability limitations, Sauro s.r.l. complies with Article 20 of Decree 24/2023.

The rights of the person concerned may be restricted pursuant to and to the effects of Article 2-undecies of Legislative Decree No. 196 of 30 June 2003 ("Privacy Code", as amended by Legislative Decree No. 101/2018), for the time and to the extent that this constitutes a necessary and proportionate measure, if their exercise may result in concrete and effective prejudice to the confidentiality of the identity of the reporting subjects.

5. Reporting Procedures

It is possible to choose to send a report:

- Through the platform present on the company website at the link <https://www.sauro.net/> able to collect all the information related to the report guaranteeing all security measures in compliance with Whistleblowing regulations, to facilitate users in the reporting process and ensure ethical and responsible corporate governance;
- In writing by filling out the form available at the refectory premises of Sauro S.r.l., which can be downloaded through the website www.sauro.net or can be obtained from the office of the manager (Dr. Romina Favero);
- Orally or by using the voice messaging system on the platform or, at the request of the reporter, through a face-to-face meeting that must be set within a reasonable period of time; this type of report will be minuted and countersigned by the reporter. The report can be sent either “anonymously” or “confidentially” by filling out the form in full and leaving a description of the incident in the relevant section. In the case of a confidential report, the identity of the whistleblower will only be known to those in charge of managing the procedure.

The data are recorded in a dedicated database to ensure that the confidentiality of the reporter is protected.

6. Elements that the report must contain

The Report must concern unlawful conduct of which the person who intends to make the report (Whistleblower) has become aware by reason of the functions performed.

With regard to the content of the report, the same person is required to report any element useful for carrying out checks on the truthfulness and validity of the reported offence. Therefore, in order to provide an exhaustive description of the fact and allow a better analysis by the appointed control bodies, such reports must contain the following elements:

- A complete and exhaustive description of the fact reported, including the circumstances of the place, time and manner in which such irregularities took place;
- A specification of the person(s) who allegedly perpetrated the reported facts;
- Possible elements and generalities enabling the person(s) who allegedly committed the aforesaid reported facts to be identified;
- Any other type of information, document, written or oral evidence or testimony that may be useful to provide confirmation of the truthfulness of the facts reported;
- Indication of willingness to benefit from Whistleblowing protections.

Specifically, the report of unlawful conduct made by the Whistleblower shall contain the elements included in the Whistleblowing Report Form or Platform

The report may be made anonymously.

Situations of a personal nature, concerning claims or complaints relating to relations with hierarchical superiors, colleagues, management, as well as relating to the performance of one's job will not be considered.

However, it remains possible for the worker, if he/she prefers, to report anonymously, although this latter case is subject to different treatment. Specifically, reports marked by anonymity, i.e. lacking elements capable of identifying the Whistleblower, will only be taken into account if the other requirements mentioned above are specified and if there are circumstantial elements relating to particular facts of considerable seriousness.

7. Identification of the internal managing entity

Sauro s.r.l. identifies as the manager of Whistleblowing reports an individual within the company, the resource identified is autonomous and specifically trained to manage reports.

In Sauro, Dr. Romina Favero Managing Director and Personal Data Processor has been identified as the person who will manage the report with the appointment in a specific deed accompanied by the necessary formalities by the Legal Representative.

In the event of company closure, the case will be dealt with within seven days of reopening.

8. Report Management - Policy Whistleblowing

8.1 Reporting in written form

In the case of a confidential written report, the manager will issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt. The acknowledgement will be sent to the address provided by the reporting person, if indicated.

In the case of a report through the platform, once the report has been submitted, the system issues an identification code for the file and sends a notification to the manager via an e-mail to the dedicated address.

The report will be viewed by the sole function in charge of managing the channel.

The reporter can consult the progress of the file by accessing the same page as the report and entering the identification code.

8.2 Oral reporting

Oral reporting may be done by contacting the manager directly or by forwarding the voice message through the web platform.

In the case of a face-to-face meeting of the reporter with the manager, the manager will draft minutes of the meeting, which will be signed by both parties and a copy will be provided to the reporter.

If the recorded messaging system is used as a channel for receiving reports, they will be stored by the manager in devices suitable for storage and listening, or, alternatively, the manager will transcribe the report in full.

8.3 Reporting to a person other than the manager

If the internal report is submitted to a person other than those mentioned above and authorized, and it is clear that the report is a Whistleblowing report, the recipient of the report shall transmit it to the manager within seven days of receipt and without retaining a copy, simultaneously giving notice of transmission to the reporting person.

9. Conflict of interest

A conflict of interest arises where the handler of the report coincides with the whistleblower, with the reported person or is a person involved or interested in the report.

In such a situation, the report may be addressed to senior management, which will always handle it in compliance with the confidentiality obligation laid down in the rules.

Sauro S.r.l. ensures appropriate measures to handle any conflicts of interest if the report concerns the manager.

10. Prerequisites for External Reporting

The conditions for making an external report to ANAC (National AntiCorruption Authority), are met, where it cannot be ensured that the report is effectively followed up, in particular

- The reporting person has already made an internal report and it has not been followed up by the designated person or office.
- The manager has a conflict of interest with respect to the specific report, also in view of what is stated in Chapter 9, or the report could give rise to the risk of retaliation.
- The breach is deemed to constitute an imminent or obvious danger to the public interest.

The channel for external reporting is as follows:

www.anticorruzione.it/-/segnalazioni-contratti-pubblici-e-anticorruzione

11. Anonymous or inadmissible reports

The manager reserves the right to consider anonymous reports, in order to start investigations/investigations to ascertain what has been reported, only if they present precise, concordant and adequately circumstantiated information. In any case, protective measures to protect the whistleblower only apply if the latter is subsequently identified and retaliated against.

Inadmissible reports will not be taken into account.

12. Deadlines for deleting internal whistleblowing reports

Internal whistleblowing reports, and the relevant documentation, are retained for the time necessary for processing and in any case no longer than 5 years from the date of the communication of the final outcome of the procedure (Articles 12 and 14 of Legislative Decree 24/2023).

13. Privacy

The processing of personal data in the context of reports is carried out by Sauro s.r.l., as Data Controller, in compliance with the legislation on personal data protection and any other applicable laws and/or regulations, internal procedures to which we refer.

14. Report examination

The manager follows up on the reports received, evaluating the existence of the reporter's legitimacy and whether the report falls within the scope of the rule.

Subsequently, he assesses the circumstances of time and place in which the event occurred.

At the end of the preliminary verification:

- If the prerequisites are not met, the manager shall proceed to dismiss with reasons;
- If the prerequisites are met, the preliminary investigation is commenced.

15. Investigation

The manager prepares the investigation and ensures its proper conduct by:

- The collection of documents and information;
- The involvement of other corporate functions, which are obliged to cooperate with the reporting manager;
- The hearing of any other internal/external parties, where necessary.

In handling reports, the manager ensures:

- That the reporter and the persons involved are not identified;
- The Tracking and archiving of the investigation;
- That external parties involved in the assessment also maintain confidentiality;
- That appropriate measures are ensured to manage possible conflicts of interest if the report concerns the recipient.

16. Feedback to the reporter

Within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day time limit from the submission of the report, the manager shall provide feedback on the report, communicating either

- dismissal, giving the reasons for the decision, or
- the merits of the report and sending it to the relevant internal bodies for follow-up, or
- the activity carried out and still to be carried out (in the case of reports involving a more time-consuming verification activity) and any measures taken (measures taken or referral to the competent authority).



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