

Introduction

The European Union, according to Directive 2019/1937, has renewed the legislation concerning the protection of persons who report breaches of EU law, in order to create a minimum standard of protection for whistleblowers' rights across all Member States. Italy has implemented the European Directive with the Legislative Decree no. 24 from the 10th of March 2023 (hereinafter the "Decree").

By adopting this Policy, the company HO. BAG CORPORATE SRL Unipersonale (hereinafter, the "Company") has sought to comply with the aforementioned regulatory requirements, as well as the relevant guidelines provided by ANAC.

The objective is to provide the whistleblower, i.e. those who report violations, clear operational indications regarding the subject, contents, recipients and methods of transmission of reports.

The report management procedure guarantees the confidentiality of the identity of the whistleblower from the moment of receipt and in any contact subsequent to it. Pursuant to art. 5, paragraph 1, letter e) of the Decree, the current policy therefore provides information on the channels, procedures and prerequisites for making internal and external reports.

1. Reporting parties

Reports can be made by the following subjects:

- a) Employed persons, including workers who perform:
 - part-time, intermittent, fixed-term, administration, apprenticeship, ancillary work (whose employment relationship is governed by Legislative Decree no. 81/2015);
 - occasional services (pursuant to Article 54-bis of Legislative Decree No. 50/2017, converted by Law no. 96/2017);
- b) Self-employed
 - with a work contract (art. 2222 of the Italian Civil Code);
 - with a collaborative relationship (referred to in Article 409 of the Code of Civil Procedure), such as agency relationships, commercial representation and other collaborative relationships that take the form of continuous and coordinated provision of work, mainly personal, not necessarily of a subordinate nature;
 - with a collaboration relationship that takes the form of exclusively personal, continuous work services and whose methods of execution are organised by the customer;
- c) collaborators who carry out their work for entities that supply goods or services or who carry out works in favour of the Company;
- d) freelancers and consultants who work for the Company;
- e) volunteers and trainees, paid and unpaid, who work for the Company;
- f) the shareholder and persons with administrative, managerial, control, supervisory or representative functions, even if these functions are exercised on a purely de facto basis at the Company (for example, components of the Cda or Odv).

The protection of reporting persons (Article 7 of this Policy) also applies if the report, the complaint to the judicial or accounting authority or the public disclosure of information takes place in the following cases:

- a) when the legal relationship described above has not yet begun, if the information regarding the violations were acquired during the selection process or in other pre-contractual phases;
- b) during the probationary period;
- c) after the termination of the legal relationship, if information of violations was acquired during the course of the relationship itself.

2. Subject of the report and excluded reports

The following reports can be made as indicated in the table below:

Number of employees	With Organisational and Management Model Legislative Decree no. 231/01	Subject of the report
50 or more	No	- European and national offences (see infrapoints a) and b) (art. 3, para. 2, lett. a), Legislative Decree no. 24/2023)

- a) More specifically, the violations indicated in the table above may concern:
violations of national or European provisions consisting of offences concerning the following sectors:
public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing;
product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food safety, animal health
and welfare; public health; consumer protection; privacy and protection of personal data and security of networks and information systems;
- b) infringements of European provisions consisting of: (i) acts or omissions affecting the financial interests of the Company; (ii) acts and omissions concerning the internal market; (iii) acts and conduct which frustrate the object or purpose of the provisions of EU legislation in the areas referred to above.

3. Reporting channels: internal, external, public disclosure

The Company has established an internal reporting channel that guarantees the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation.

We remind you that you must first proceed with the whistleblowing report using the internal channel.

Reporting through the external channel, established and managed by ANAC¹, can only be made under certain conditions² and public disclosure under even stricter conditions³, without prejudice to the possibility of making complaints to the judicial authority.

4. Content and methods of submitting reports

Whistleblowing can be reported if the following conditions are met:

- when there is information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, may be committed, of national or European Union regulatory provisions that harm the public interest or the integrity of the Company, as well as concerning conduct aimed at concealing such violations.

and

- such information is learned, or suspicions have arisen, in the context of the work context.

Reports relating exclusively to:

- to disputes, claims or requests related to a personal interest of the whistleblower;
- the individual employment relationships or collaboration of the whistleblower with the Company, or with hierarchically superior figures;
- aspects of the private life of the reported person, without any direct or indirect connection with the business and/or professional activity.

In addition, reports of the below are prohibited:

- false, defamatory, slanderous or aimed exclusively at damaging the reported;
- relating to violations that the whistleblower knows to be unfounded.

The report, under penalty of inadmissibility, must contain:

1. the identification data of the reporting person as well as an address to which subsequent updates can be communicated;
2. a clear, complete and detailed description of the facts to be reported;
3. the circumstances of time and place in subject to the report and, therefore, a description of the facts subject to the report, specifying the details relating to the circumstantial information and, where present, also the manner in which the facts subject to the report became known;
4. the personal details or other elements that allow the identification of the subject(s) held responsible for the reported facts;
5. the indication of any other subjects who can report on the facts subject to reporting;
6. the indication of any documents that may confirm the validity of these facts;
7. any other information that can provide useful feedback on the existence of the facts reported.
8. in the case of use of the analogue channel (see below), the express declaration of intention to benefit from whistleblowing protections, e.g. by inserting the wording "reserved for the whistleblowing manager".

Reporting methods

Whistleblowing reports can be made in the following ways:



by calling the following number: 3511710073



at the request of the whistleblower through a direct meeting with the manager of the internal reporting channel:
Ms. Sonia Da Ros



by ordinary mail inserting the report in two sealed envelopes, including, in the first, the identification data of the whistleblower, together with an identity document; in the second, the subject of the report; both envelopes must then be inserted in a third envelope bearing the words "reserved for the report manager" on the outside, addressed to: Ms. Sonia Da Ros c/o Ho.Bag Corporate Srl, Via Celtica, 29, San Vendemiano (TV).

1. <https://www.anticorruzione.it/en/-/whistleblowing>
2. Whistleblowers can use the external channel (ANAC) when:
 - there is no mandatory activation of the internal reporting channel within the work context, or this, even if mandatory, is not active or, even if activated, does not comply with what is required by law;
 - the reporting person has already made an internal report and the same has not been followed up;
 - the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to a risk of retaliation;
 - the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to public interest.
3. Whistleblowers can make a public disclosure directly when:
 - the reporting person has previously made an internal and external report, or has made an external report directly and no feedback has been given within the established deadlines on the measures envisaged or adopted to follow up on the reports;
 - the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to public interest;
 - the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be followed up effectively due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may have colluded with the author of the violation or involved in the violation itself.

Anonymous reports

Anonymous reports or reports from which it is not possible to derive the identity of the whistleblower will not be taken into consideration.

Transmission of reports.

Whistleblowing reports must be sent to: Ms. Sonia Da Ros, in accordance with the reporting channel adopted.

In the event of prolonged absence of the recipient/manager of the report, Ms. Daniela Gava is indicated as his/her replacement. Moreover, reports must also be addressed to the latter in the event that the reporting manager is in a state of conflict of interest pursuant to point 6 of this Policy.

Finally, it should be noted that the receipt of reports is suspended during the period of closure of the Company.

5. Reporting management

This procedure regulates the process of receiving, analysing and processing reports of unlawful conduct of which the reporting party has become aware in the context of work.

As part of the management of the internal reporting channel, the reporting manager (hereinafter also the "manager" or "receiver") operates in the following ways:

Receiving the report

In the event that the report has been mistakenly transmitted/received to/by a person not in charge of receiving it, and it is clear that it is a whistleblowing report, it will be the obligation of the whistleblower to give prompt evidence of its receipt to the manager of the report, in any case within 7 (seven) days of such receipt, giving simultaneous notice of such transmission to the whistleblower, without prejudice to all the confidentiality obligations provided for by this Policy also on the part of the same (and consequent liability in the event of violation of the same).

The recipient shall issue the reporting person with an acknowledgement of receipt of the report within **seven days** of the date of receipt.

The notice will be sent to the address indicated by the whistleblower and, if not indicated, the report will be archived.

The Company will archive reports received by ordinary mail using suitable tools that allow confidentiality to be guaranteed.

The report made orally - in the forms indicated in this Policy - subject to the consent of the reporting person, is documented by the report manager by recording on a device suitable for storage and listening or by means of a report.

In the case of a direct meeting with the whistleblower, the same will be recorded, or, if this does not happen, or the whistleblower does not give consent to the recording, a special report will be drawn up of the meeting which will be signed by both the manager and the whistleblower and of which a copy will be provided to the latter.

Relations with the whistleblower and additions to the report

The recipient maintains discussions with the whistleblower and may request, if necessary, additions. In the case of minutes drawn up following a meeting with the reporting person, the latter can verify, correct and confirm the minutes of the meeting by signing them.

Review of the report

The recipient follows up on the reports received, assessing the existence of the legitimacy of the whistleblower and that the report falls within the scope of the terms and conditions; this is followed by the assessment of the circumstances of time and place in which the event occurred.

At the end of the preliminary check:

- if the conditions are not met, the report is archived, for the following reasons;

- if the conditions are met, the investigation is initiated.

Investigation

The recipient guarantees the correct conduct of the investigation through:

- the collection of documents and information;
- the involvement of external parties (in the event that it is necessary to make use of the technical assistance of third-party professionals) or other corporate functions, which have the obligation to collaborate with the reporting manager;
- the hearing of any other internal/external parties, where necessary.

The investigation is carried out in accordance with the following principles:

- the necessary measures are taken to prevent the identification of the whistleblower and the persons involved;
- Audits are conducted by trained people and activities are tracked and filed correctly.
- all parties involved in the assessment maintain the confidentiality of the information received, unless otherwise provided for by law;
- The audits are carried out by ensuring that appropriate measures are taken for collection, use, disclosure and retention of personal information and by ensuring that the needs of the investigation are balanced with that of privacy protection;
- appropriate measures are guaranteed to manage any conflicts of interest if the report concerns the recipient.

Feedback to the whistleblower

Within three months of the date of the acknowledgement of receipt or, in the absence of such notice, within three months of the expiry of the seven-day period from the submission of the report, the recipient shall provide feedback on the report, alternatively communicating:

- the dismissal, providing the reasons for the decision, or
- the validity of the report and the subsequent forwarding to the competent internal bodies for the follow-up, or
- the activity carried out and still to be carried out (in the case of reports that involve, for the purposes of verification, a longer assessment activity) and any measures adopted (measures adopted or referral to the competent authority).

6. Conflict of interest

If the reporting manager has a conflict of interests, for example as a reported or reporting party, the report will be managed by Ms. Daniela Gava.

7. Protection of the whistleblower and their responsibility

Whistleblowers may not suffer any form of retaliation. In fact, the law provides that those who make the report cannot be sanctioned, demoted, dismissed, transferred or subjected to other organisational measures that end up having, directly or indirectly, negative effects on working conditions, or effects of discrimination or retaliation against them. The reasons for the person to report or publicly disclose are irrelevant to the person's protection.

In the context of judicial or administrative proceedings, or even out-of-court proceedings concerning the ascertainment of prohibited conduct against whistleblowers, it is presumed that such conduct was carried out due to the report, public disclosure or complaint to the judicial or accounting authority. The burden of proving that such conduct towards whistleblowers is motivated by reasons unrelated to the report, public disclosure or denunciation remains with the person who implemented them.

Moreover, the alleged discriminatory or retaliatory measures suffered must be communicated to ANAC, which alone is entrusted with the task of ascertaining whether the retaliatory measure is consequent to the reporting of offences and applying, in the absence of proof by the Company that the measure taken is extraneous to the report, an administrative fine.

Policy Whistleblowing

Processing of personal data. Confidentiality

Any processing of personal data will be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree no. 196 of the 30th June 2003 and Articles 13 and 14 of the Decree; moreover, failure to comply with confidentiality obligations may result in disciplinary liability, without prejudice to any further responsibilities established by law.

The information relating to the processing of personal data following the whistleblowing report is an annex to the policy.

Internal and external reports and related documentation are kept for the time necessary to process the report and in any case no longer than 5 years from the date of communication of the final outcome of the reporting procedure, in compliance with the obligations of confidentiality and protection of personal data.

Whistleblower's responsibilities

The Company guarantees the reported person the right to be informed (within a reasonable period of time) of any reports involving him/her, guaranteeing the right to defence in the potential occurrence of disciplinary measures initiated against him/her.

This procedure also does not affect the criminal and disciplinary liability of the whistleblower in the event of a slanderous or defamatory report pursuant to the Criminal Code and Article 2043 of the Civil Code.

Any forms of abuse of the whistleblowing reporting procedure are also a source of liability, in disciplinary proceedings and in other competent bodies, such as reports that are manifestly unfounded and/or made for the sole purpose of damaging the reported person or other subjects, and any other hypothesis of improper use or intentional instrumentalisation of the procedure itself.

8. Policy update

The Company will provide the necessary publicity and deliver a copy of the policy to each employee.

All employees may propose, when deemed necessary, justified additions to this policy; the proposals will be examined by the Company's General Management.

Nevertheless, this policy is subject to periodic revision, to ensure constant alignment with the relevant legislation, as well as according to the operations and experience gained.

Ho.Bag Corporate S.r.l. Unipersonale