



# MARCATO S.P.A.

## WHISTLEBLOWING POLICY

### 1. REGULATORY SOURCES

- ✓ Legislative Decree 24/2023
- ✓ EU Directive 2019/1937
- ✓ Whistleblowing Guidelines approved by ANAC Resolution no. 311 of 12 July 2023

### 2. PURPOSE AND PURPOSE OF THE PROCEDURE

The purpose of this document is:

- ✓ Provide recipients with a summary of the Whistleblowing regulations;
- ✓ Explain to the recipients how to use the **reporting channel made available to them by MARCATO S.P.A.**
- ✓ Inform potential whistleblowers about the protections granted to them, the internal and external reporting channels, and the responsibilities and sanctions envisaged.

### 3. RECIPIENTS of the protections: REPORTING SUBJECTS and assimilated

- ✓ Employed persons
- ✓ Self-employed workers who work at MARCATO S.P.A.
- ✓ Freelancers and consultants who work at MARCATO S.P.A.
- ✓ Trainees, paid and unpaid, who work at MARCATO S.P.A.
- ✓ Persons with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised on a purely de facto basis, at MARCATO S.P.A.
- ✓ workers or collaborators who work for private sector entities that provide goods or services or carry out works for third parties ("suppliers")

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For all of the above-mentioned persons, the protection also applies during the probationary period and before or after the establishment of the employment or other legal relationship.

In particular, the whistleblower's protections are also granted to:

- "*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
- Persons in the same working context as the whistleblower, and who are linked to the same by a *stable emotional or family bond within the fourth degree*;



- *Work colleagues* of the whistleblower who work in the same work context and who have a *habitual and current relationship with that person*;
- Entities owned - exclusively or majority-owned by third parties - of the whistleblower, complainant or public disclosure
- Entities where the whistleblower, complainant or public disclosure makes a public disclosure
- Entities that operate in the same work context as the whistleblower, complainant or public disclosure

#### 4. SUBJECT OF THE REPORT

Legislative Decree no. 24/2023 establishes that information on violations, *including well-founded suspicions (therefore mere assumptions or "rumours" are not sufficient, but the whistleblower must act on the basis of a reasonable belief that the facts reported are true)* of national and European Union regulations that harm the public interest or the integrity of the public administration or private entity committed in the context of of the organisation of the entity with which the whistleblower or complainant has one of the above-qualified legal relationships.

Information on breaches may also cover breaches that have not yet been committed that the whistleblower reasonably believes could be committed on the basis of concrete evidence.

**Whistleblowing does not concern complaints of a personal nature of the whistleblower or claims/instances that fall within the discipline of the employment relationship or relations with the hierarchical superior or colleagues.**

<b>Violations of national regulatory provisions</b>	criminal, civil, administrative or accounting offences
<b>Violations of European law</b>	offences relating to the following sectors: public contracts; 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 and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems. By way of example, think of the cds. environmental offences such as the discharge, emission or other release of hazardous materials into the air, soil or water, or the illegal collection, transport, recovery or disposal of hazardous waste.
<b>Acts or omissions affecting the financial interests of the European Union</b>	Think, for example, of fraud, corruption and any other illegal activity related to the Union's expenditure.
<b>Acts or omissions relating to the internal market which affect the free movement of goods, persons, services and capital</b>	For example, infringements of EU competition and state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that defeats the

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	object or purpose of the applicable corporate tax legislation.
<b>Acts or conduct that defeat the object or purpose of the provisions of the European Union in the areas indicated in the previous points of this table</b>	For example, abusive practices as defined by the case law of the Court of Justice of the European Union.

The whistleblower must provide all the elements necessary to allow the reporting manager to proceed with the due and appropriate checks and investigations to verify the validity of the facts being reported.

The whistleblower can remain anonymous, but even if the whistleblower identifies himself to the manager of the reports, confidentiality and privacy protection will be guaranteed. On this point, please refer to the chapter on whistleblower protections.

## 5. REPORTING CHANNELS

The channels that the whistleblower has available to make reports are the following:

**1. INTERNAL CHANNEL, made available by MARCATO S.P.A. Preferential**

**2. EXTERNAL CHANNEL, established at ANAC. Subject to the following conditions:**

- ✓ Internal channel not active or non-compliant with regulations;
- ✓ The person has already made the internal report but has not been followed up
- ✓ The reporting person has reasonable grounds to believe that if he or she were to make an internal report, effective follow-up would not be taken or this could lead to a risk of retaliation
- ✓ The reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest

**3. PUBLIC DISCLOSURE: With public disclosure, information about breaches is made public through print or electronic means that can reach a large number of people. Can only be used if:**

- ✓ an internal report to which the entity did not respond within the prescribed deadlines was followed by an external report to ANAC which, in turn, did not provide feedback to the whistleblower within a reasonable timeframe.
- ✓ the person has already made a report directly external to ANAC which, however, has not given feedback to the whistleblower on the measures envisaged or adopted to follow up on the report within a reasonable time
- ✓ the person directly makes a public disclosure because he or she has reasonable grounds to believe, on the basis of concrete circumstances and therefore, not on mere inferences, that the violation may represent an imminent or obvious danger to the public interest
- ✓ the person directly makes a public disclosure because he or she has reasonable grounds to believe, on the basis of concrete circumstances and therefore, not on mere inferences, that the

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## 6. WHISTLEBLOWER SAFEGUARDS AND SUPPORT MEASURES

<b>PROTECTIONS</b>	
The protection of the confidentiality of the whistleblower, the facilitator, the person involved and the persons mentioned in the report	The identity of the reporting person may not be disclosed to persons other than those competent to receive or follow up on reports without the express consent of the reporting person The whistleblower's data must be processed in compliance with the principles of personal data protection
Protection from possible retaliation	Prohibition of carrying out acts, measures, behaviours or omissions, even if only attempted or threatened, which cause or may cause unjust damage to the person/entity, directly or indirectly. Alleged retaliation, even if only attempted or threatened, must be communicated exclusively to ANAC, which will carry out the necessary checks.
The limitations of civil, criminal, administrative or disciplinary liability with respect to the disclosure and dissemination of certain categories of information	If the following conditions are cumulatively met: <ol style="list-style-type: none"> <li>1. Reasonable grounds, at the time of collection or disclosure of the information, to believe that such disclosure or disclosure is necessary to uncover the breach</li> <li>2. Carry out the report, public disclosure or denunciation in compliance with the conditions that the legislator has provided for in Legislative Decree no. No. 24/2023</li> </ol> <p>In this case, the whistleblower cannot be held liable for:</p> <ul style="list-style-type: none"> <li>- Disclosure and use of official and professional, scientific or industrial secrecy;</li> <li>- Breach of the duty of fidelity and loyalty</li> <li>- Infringement of copyright protection provisions</li> <li>- Infringement of copyright protection provisions</li> <li>- Disclosure or dissemination of information about violations that offend the reputation of the person involved</li> </ul>
The prohibition of waivers and transactions	Acts of waiver of the right to make reports, public disclosures or complaints are not valid.



	<p>It is not permissible to require the whistleblower, as well as other protected subjects, to deprive themselves of the possibility of accessing the means of protection to which they are entitled. It should be noted that this <b>does not apply to waivers and transactions signed in protected locations</b> (judicial, administrative, trade unions).</p>
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The whistleblower loses the aforementioned protections in cases where criminal liability for the crimes of slander or defamation, or civil liability, for having reported false information intentionally reported with intent or negligence, is ascertained (even with a first instance judgment). In such cases, a disciplinary sanction is also applied to the reporting and complaining party.

SUPPORT MEASURES
<p>At Anac there is a list (which can be consulted from the website) of affiliated Third Sector Entities that provide assistance and advice free of charge:</p> <ul style="list-style-type: none"><li>- how to report it;</li><li>- protection from retaliation under national and EU legislation;</li><li>- the rights of the person concerned;</li><li>- the terms and conditions of access to legal aid</li></ul>

## 7. LIABILITY OF THE WHISTLEBLOWER

This procedure is without prejudice to the civil, criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory reporting pursuant to the Criminal Code and art. 2043 of the Italian Civil Code.

Any forms of abuse of this policy, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the complainant or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the institution subject to this procedure, are also a source of responsibility, in disciplinary proceedings and in other competent bodies.

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## REPORTING CHANNEL made available by MARCATO S.P.A.

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**MARCATO S.P.A. has appointed a third-party company independent of the company to receive, verify the validity and manage whistleblowing reports.**

**The channel made available is a software that meets all the IT security requirements and guarantees, as per ANAC guidelines, absolute confidentiality of the whistleblower and the report, known only to the recipient.**



is made in Italy

#### Notes for use:

1. From any PC or device, in the presence of a data connection, access the site:  
<https://marcato.wb.scuadra.online/#/>
2. In case of a new report click on: "Send a report"
3. Proceed with the compilation of the form for the report: information will be requested relating to:
  - General framework
  - violation
  - Temporal context
  - Involved
  - Further information, attachments, and any contact details of witnesses
  - Identity of the whistleblower (optional)
4. at the end of the compilation, proceed with sending the report by clicking on the appropriate button, after having read the Privacy Policy.
5. A code is associated with the report, which is given to the whistleblower.
6. The whistleblower must use the code that the system gives them to enter the submitted report and verify its status, rather than any communications sent to them by the Reporting Manager.
7. Within seven days of sending the report, the whistleblower will receive an acknowledgement of receipt;
8. Within 3 months of confirmation of receipt, the Whistleblowing Manager shall provide feedback on the outcome of the activated procedure.

The manager submits the reports received to an investigation, from which the Closure may emerge due to inadmissibility or manifest groundlessness or incompleteness of the report if:

- the report does not concern facts or information required by the above-mentioned legislation;
- the report concerns the expressly excluded matters, as per Article 4 of this procedure;
- the report is incomplete and the whistleblower does not respond to requests for additions or the latter cannot be found elsewhere.

If, on the other hand, the report can be processed, the manager will carry out the checks it deems necessary and take the precautions or measures it deems appropriate depending on the subject of the report itself and the results of the investigation.

The whistleblower will be notified of the outcome.

Reports and related documentation are kept for the time necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, unless there is a need to keep the information for a longer period in order to manage any disputes.

TECHNICAL ASSISTANCE SERVICE: in case of doubts about the operation or in case of malfunctions related to the portal, it is possible to open a support

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ticket by writing to the address [supporto@scuadra.it](mailto:supporto@scuadra.it) during office hours (from 8:30 to 12:30 or from 14:00 to 18:00). The service is independent of MARCATO S.P.A. and guarantees the protection of the confidentiality of the applicant.

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