
	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 1 di 12
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WHISTLEBLOWING PROCEDURE
 (Italian legislative decree n. 24/2023 implementing
 European Directive No. 1937/2019 and Italian
 legislative decree No. 231/01)

Rev.	Date	Document status
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	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 2 di 12
---	--	---

PREMISE

The purpose of this procedure is to regulate the process of reporting violations, in accordance with the indications contained in Legislative Decree No. 24 of 10 March 2023 *on the "Implementation of Directive (UE) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law and on provisions concerning the protection of persons who report violations of national laws.*

PURPOSE

Whistleblowing procedure is a legal instrument for the protection of those who wish to report possible violations which they have reasonable grounds to suspect or which they know to be illegal and which they have witnessed in context of their work and/or and/or in the performance of their duties.

The purpose of this procedure is to guide, in complete security and confidentiality, those who wish to report the above-mentioned unlawful behaviour and infringements, on the basis of the indications contained in the Law, the Directive and the Implementing Decree.

The rationale behind this procedure is to provide whistleblowing tools and protection so that the person who becomes aware of unlawful conduct relating to the employment relationship, does not fail to report it for fear of adverse, retaliatory or discriminatory consequences.

DEFINITIONS

"Company" means OCME SRL

"Manager" means the person who manages the internal whistleblowing channel, the recipient of the whistleblowing disclosure and competent to deal with it. The manager of the internal whistleblowing channel in OCME SRL is identified as the Supervisory Board appointed pursuant to Legislative Decree no. 231/01.

«Supervisory Board»: Supervisory Board pursuant to Legislative Decree 231/2001.


"Directive" means Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the "Protection of persons who report violations of Union law".

"Implementing Decree" means Legislative Decree No. 24 of 10 March 2023, which implements the aforementioned Directive, on the "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law and laying down provisions regarding the protection of persons who report violations of national laws".

"Violations" means conduct, acts or omissions that are detrimental to the public interest or to the interest or integrity of the Company, as referred to in Article 2(1)(a) of Legislative Decree 24/2023.

" Whistleblowing procedure " means the written or oral communication of information regarding violations.

"ANAC": National Anti-Corruption Authority.

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 3 di 12
---	--	---

WHO CAN MAKE A DISCLOSURE

Whistleblowing disclosures can be made by:

- employees including probationary employees, former employees (if the information about violations was acquired during the employment relationship)
- candidates (where the information about violations was acquired during the selection process)
- trainees and volunteers, including unpaid volunteers
- independent contractors and collaborators working for the company
- collaborators, freelancers, suppliers of goods and services and consultants
- shareholders, persons with administrative, managerial, control, supervisory or representative functions in the company or other persons in the company, even if such functions are exercised on a de facto basis.

WHAT CAN BE REPORTED


The subject matter of the disclosure must be a conduct, an act or an omission which is detrimental to the interests or the integrity of the company and which consists of:

- ✓ Unlawful conduct as defined by Legislative Decree 231/2001 or violations of the organisational and management model adopted by the Company, including violations of the Code of Ethics;
- ✓ Breaches relating to the application of national laws and regulations on 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 and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information systems security;
- ✓ any act or omission detrimental to the financial interests of the European Union;
- ✓ any act or omission relating to the internal market (including violations of competition, state aid and tax rules).

This procedure does not apply to disputes, claims or requests related to a personal interest of the whistleblower or the person making a complaint to the judicial or accounting authorities which relate exclusively to his or her individual employment relationship or are inherent in his or her collaboration/consultancy relationship.

INTERNAL WHISTLEBLOWING CHANNELS

OCME SRL has activated its own internal whistleblowing channels and has identified the relevant management body: **the management of the internal whistleblowing channels has been entrusted to the Supervisory Board, which has been appointed by the company in accordance with Legislative Decree 231/01. The Supervisory Board is composed of the following persons Giovanni Catellani, lawyer (external chairman) - Andrea Bertolotti (external member) - Gioacchino Lazzara, Engineer (internal member), who are required to protect the confidentiality of the whistleblower and to manage the whistleblowing disclosure in accordance with the regulations.**

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 4 di 12
---	--	---

An internal whistleblowing disclosure submitted to another person will be forwarded to the relevant person within seven days of its receipt, with simultaneous notification to the whistleblower.

Internal whistleblowing closures must be made through one of the following alternative channels and may also be made anonymously:

- **by e-mail**, possibly using the whistleblowing procedure form provided (Annex 1), to the following Supervisory Board address, accessible only to Supervisory Board members: odvocme@gmail.com
- **by post**, possibly using the whistleblowing procedure form provided (Annex 1), to the attention of the Chairman of the Supervisory Board, Giovanni Catellani (lawyer), Via Guido da Castello no. 33, 42121 Reggio Emilia
- **orally**, to the Chairman of the Supervisory Board on telephone number 052243080, or, at the request of the whistleblower, in a **direct meeting with the Supervisory Board**, which may be requested in accordance with the above procedures. Minutes shall be taken of the oral report.


HOW TO MAKE A WHISTLEBLOWING DISCLOSURE

To identify the correct whistleblowing channel, please note that:

- disclosures regarding unlawful conduct relevant withing the meaning of Legislative Decree no. 231/2001 or violations of the organisation and management of the Company, including violations of the Code of Ethics, must be made **EXCLUSIVELY through the internal whistleblowing channel** (using one of the methods indicated above).
- other disclosures of violations of national law and violations of European Union law (Article 2(1)(a)(3), (4), (5) and (6) of Legislative Decree No. 24/2023) **must be reported PRIORITY through the internal whistleblowing channel**, without prejudice to what is stated below regarding external whistleblowing and public disclosure.

The whistleblower **may report externally to A.N.A.C.** using A.N.A.C.'s external whistleblowing channel, **ONLY IF:**

- a) the mandatory activation of the internal whistleblowing channel is not provided for in his/her work context or, even if mandatory, this channel is not active or, even if it is activated, does not comply with the law;
- b) the whistleblower has already made an internal whistleblowing which as not been followed up;
- c) the whistleblower has reasonable grounds to believe that making an internal disclosure would not be effectively followed up, or that making the whistleblowing procedure would expose the whistleblower to a risk of retaliation;
- d) the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 5 di 12
---	--	---

Details of how to use the external whistleblowing channel activated by A.N.A.C. can be found on the Authority's website.

The whistleblower who makes a **public disclosure** (i.e. publishes information about violations through the press, electronic media or any other means likely to reach a large number of people) will only benefit from the protection afforded by the Whistleblowing Legislation **if**, at the time of the public disclosure, one of the following conditions is met:

- a) the whistleblower has previously made an internal and an external whistleblowing, or has made an external whistleblowing directly and no response has been received within the prescribed time limits on the action to be taken or has been taken as a result of the whistleblowing;
- b) the whistleblower has reasonable grounds to believe that the violation may constitute an immediate or obvious danger to the public interest;
- c) the whistleblower has reasonable grounds to believe that the external whistleblowing may involve a risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there are reasonable grounds to suspect that the recipient is colluding with or participating in the violation.

WHAT THE WHISTLEBLOWING DISCLOSURE MUST CONTAIN

The whistleblowing disclosure must be based on accurate and consistent facts that come to attention of the whistleblower, even accidentally, in the course of his or her work.


The whistleblower must provide all elements necessary to enable the manager of the internal whistleblowing channel to carry out due and appropriate checks and verifications to confirm the validity of the whistleblowing.

In particular, the whistleblowing disclosure should contain the following elements:

- the personal details of the whistleblower, indicating the position or function held within the company;
- a clear and complete description of the conduct that is the subject of the whistleblowing disclosure;
- the circumstances of the time and place when the alleged unlawful conduct occurred;
- if known, the personal data or other elements useful to identify the person(s) who carried out the conduct that is the subject of the whistleblowing procedure;
- if known, an indication of any other persons who may report the reported conduct;
- if known, reference to or attachment of any documents that may confirm the validity of the reported conduct;
- any other information or documentation that may provide useful evidence of the existence of the reported conduct.

The whistleblowing procedure form provided (Annex 1) can be used for this purpose.

Anonymous whistleblowing disclosures, i.e. whistleblowing disclosures without identification of the whistleblower, do not contain detailed and substantiated information that would allow an investigation to be carried out, or do not contain contact details where the anonymous whistleblower can be contacted, will be archived and will not allow the anonymous whistleblower to be protected.

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 6 di 12
---	--	--

INTERNAL WHISTLEBLOWING MANAGEMENT

- Acknowledgement of receipt

The manager of the internal whistleblowing channel will send an acknowledgement of receipt to the whistleblower within seven days of receiving the whistleblowing.

In the case of anonymous whistleblowing disclosures, if the whistleblower does not provide an email address and/or contact information in the report, the manager will not be able to send the acknowledgement of receipt or maintain direct contact with the whistleblower during the course of the investigation, including requesting additional information about the whistleblowing disclosure.

- Opening of the investigation

Within 15 days of receiving of the whistleblowing, the internal whistleblowing Channel Manager will initiate the investigation.

The internal whistleblowing channel manager contact with the whistleblower and may ask for supplementary information if necessary; similarly, the whistleblower may also request information on the status of the whistleblowing, by submitting requests for clarification or further details.

While respecting the confidentiality of the whistleblowing (and in particular the identity of the whistleblower) and guaranteeing impartiality, the internal whistleblowing channel manager must carry out all activities deemed necessary to assess the merits of the whistleblowing, enlisting, where appropriate, the support and cooperation of the relevant corporate structures and, where necessary, external parties in the conduct of the investigation.


Without prejudice to the obligation of confidentiality regarding the identity of the whistleblower, the person concerned may be heard or, at if he/she requests, shall be heard by means of a paper-based procedure through the submission of written comments and documents.

If the whistleblowing disclosure is substantiated, and without prejudice to respect for the identity of the whistleblower, the manager shall inform the Board of Directors, which shall, depending on the nature of the offence, alternatively or jointly, either:

- 1) lodge a complaint with the competent judicial authority;
- 2) take appropriate measures, including possible disciplinary action;
- 3) take the necessary measures to protect the Company.

The whistleblowing disclosure will certainly be filed in the following cases:

- 1) unfounded due to the absence of factual elements in support of an investigation;
- 2) unfounded after investigation;
- 3) the general content of the whistleblowing which does not allow the facts to be understood, or whistleblowing disclosures of misconduct accompanied by inappropriate or irrelevant documentation;

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 7 di 12
---	--	---

- 4) the provision of documentation only in the absence of a whistleblowing disclosure of unlawful conduct or irregularity;
- 5) whistleblowing disclosures that are completely unrelated to the subject matter of these rules and for which the manager has no responsibility;
- 6) the absence of data constituting essential elements of the whistleblowing disclosure
- 7) the inability to further investigate the anonymous whistleblowing disclosure

In any event, if the The whistleblowing disclosure is dismissed, the Manager shall inform the Board of Directors of the outcome of the investigation and the reasons for the dismissal, while respecting the confidentiality of the whistleblower's identity.

- **Conclusion of the procedure**

The procedure must be completed within three months of the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period following the submission of the whistleblowing disclosure.

Upon completion of the procedure within the above time limits, the Manager will send a notice of the completion of the proces to the whistleblower, if the whistleblower has an e-mail address and/or an address at which the whistleblower can be contacted.

OBLIGATION OF CONFIDENTIALITY

The information provided will be processed within the scope of and in accordance with the law.

Upon receipt of the whistleblowing disclosure, the identity of the whistleblower will be kept confidential.

The identity of the whistleblower and any other information from which that identity may be inferred, may not be disclosed, directly or indirectly, to anyone other than those responsible for receiving or following up the whistleblowing disclosure, without the express consent of the whistleblower.

The identity of the whistleblower may not be disclosed, except in the cases provided for in Article 12 of Legislative Decree 24/2023.


The identity of the whistleblower will not be disclosed in any disciplinary proceedings resulting from the investigation if the allegation of disciplinary offence is based on investigations separate and additional to the whistleblowing disclosure, even if resulting from the whistleblowing disclosure. If the whistleblowing disclosure is based in whole or in part on the whistleblower's disclosure, and knowledge of the whistleblower's identity is *essential* to the defence of the accused, the report will not be used for disciplinary purposes without the whistleblower's explicit consent to disclosure of his/her identity, which will be requested and obtained by the Manager.

In accordance with the provisions of article 2 of Legislative Decree 196/2003, the data provided to those who must exercise their rights pursuant to articles 15 to 22 of EU Regulation 2016/679 must not contain any data and/or information that could lead to the identification of the whistleblower.

Violation of confidentiality on the part of whistleblower constitutes a violation of the organisational and management model with consequent disciplinary liability, in addition to the imposition of the relevant administrative sanctions by ANAC.

WHISTLEBLOWER'S LIABILITY

This procedure is without prejudice to the criminal liability of the whistleblower in the case of libellous or defamatory whistleblowing disclosures.

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 8 di 12
---	--	---

Whistleblower protection does not apply in cases of criminal liability (slander or defamation) or civil liability (wrongful damage caused by malice or negligence).

If the whistleblower is found to be criminally liable for defamation or slander, or in any case for the same offences committed when reporting to the judicial or accounting authorities, or is found to be civilly liable for the same offences, in cases of intent or gross negligence, including by a judgment of first instance, the protection provided by Legislative Decree no. 24/2023 will not be guaranteed and the whistleblower or reporter will be subject to disciplinary sanctions.

PROTECTIVE MEASURES

The protective measures apply not only to the whistleblower, but also to:

- a) the facilitator (a natural person who assists the whistleblower in the whistleblowing process and works in the same employment context);
- b) persons in the same employment context as the whistleblower, the person who has made a complaint or the person who has made a public disclosure and who are related to them by a stable emotional or family relationship up to the fourth degree;
- c) co-workers of the whistleblower, the person who has made a complaint or the person who has made a public disclosure, who work in the same employment as the whistleblower and who have a regular and ongoing relationship with that person;
- d) entities owned by the whistleblower or by the person who has filed a complaint with the judicial or accounting authorities or has made a public disclosure, or for which these persons work, as well as entities operating in the same work environment as these persons.

Prohibition of retaliation

Whistleblowers shall not be subjected to any form of retaliation, discrimination or punishment, whether direct or indirect, for reasons directly or indirectly related to whistleblowing.

The whistleblower shall not be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure that has a direct or indirect negative effect on working conditions as a result of the whistleblowing disclosure.


Any retaliatory or discriminatory dismissals, job changes or any other discriminatory action against the whistleblower is null and void pursuant to Articles 17 and 19 of Legislative Decree 24/2023.

The adoption of any measure deemed prejudicial to the whistleblower may be reported by the whistleblower to the ANAC for the adoption of the consequential measures and may be brought before the judicial authority for the protection of the subjective legal situations concerned.

Support measures

ANAC also maintains a list of third sector organisations that provide support measures to the persons concerned. The list, which is published by ANAC on its website, contains the names of third sector organisations that, in accordance with the provisions of their respective statutes, carry out the activities referred to in Article 5(1)(v) and (w) of Legislative Decree No. 117 of 3 July 2017 and that have entered into agreements with ANAC.

The support provided by the agencies consists of free information, assistance and advice on how to report, on the protection against retaliation offered by national and EU legislation, on the rights of the person concerned and on the conditions for access to legal aid.

	Titolo: PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)	Codice documento: WB REV.00 Pagina 9 di 12
---	--	--

RETENTION OF DOCUMENTATION


Internal whistleblowing disclosures and related documents will be retained for as long as necessary to process the whistleblowing procedure, but in no case longer than five years from the date of communication of the final outcome of the whistleblowing procedure or the irrevocable closure of the proceedings arising from the whistleblowing disclosures.

DISSEMINATION OF THIS PROCEDURE

OCME SRL shall ensure the visibility of this Procedure and the associated whistleblowing form (Annex 1) by posting it in workplaces and publishing it on its website.

Annexes:

whistleblowing procedure form

	<p>Titolo:</p> <p>PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)</p>	<p>Codice documento:</p> <p>WB REV.00</p> <p>Pagina 10 di 12</p>
---	--	---

ANNEX 1

To be sent by email or post

WHISTLEBLOWING FORM

First name:

Surname:

Telephone number:

Job position in the Company or role outside the Company:

INFORMATION NEEDED TO PROCESS THE WHISTLEBLOWING DISCLOSURE AND COMMUNICATE WITH THE WHISTLEBLOWER FOR FURTHER CONTACT

For further communication, please indicate your preferred channel:

- E-mail:
- Post address:

PRELIMINARY INFORMATION

How did you become aware of the reported offence/violation?

- I saw it happen
- It was reported to me by a colleague
- It was reported to me by someone outside the company
- I discovered it by chance from a document/file
- Other (please specify):

– Have you already reported internally to the company?

- Yes, I have. Please indicate the recipient and the date of the whistleblowing disclosures:

-
- No, I haven't


Have you already reported to external authorities? (e.g. Police, Carabinieri, Guardia di Finanza, Public Prosecutor, National Anti-Corruption Authority)

- Yes, I have. What was the outcome of the previous whistleblowing disclosures?

-
- No, I haven't

What type of offence or violation do you wish to report?

- illegal conduct as defined by Legislative Decree 231/2001 or violations of the organisational and management model adopted by the Company, including violations of the Code of Ethics;

	<p>Titolo:</p> <p>PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)</p>	<p>Codice documento: WB REV.00 Pagina 11 di 12</p>
---	--	--

- Offences relating to the application of national laws and regulations on 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 and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information systems security;
- any act or omission detrimental to the financial interests of the European Union;
- any act or act or omission relating to the internal market (including violations of competition, state aid and tax rules).
- Other

DESCRIPTION OF THE EVENTS

Describe in detail the events.

TEMPORAL CONTEXT

When did the offence/violation subject of this whistleblowing disclosure occur?


BENEFIT AND HARM

Who has benefited from the reported offence/violation?

Who has been harmed by the reported offence/violation?

What is your level of involvement in the incident?

- Not involved
- I am a victim
- I am a witness
- Other (please specify):

	<p>Titolo:</p> <p>PROCEDURA DI SEGNALAZIONE c.d. "WHISTLEBLOWING" (D. Lgs. n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 e D. Lgs. n. 231/01)</p>	<p>Codice documento: WB REV.00 Pagina 12 di 12</p>
---	--	--

Have you talked to anyone about it?

- A friend
- A family member
- A colleague
- Hierarchical superior
- Other (specify):

INFORMATIONS TO VERIFY THE WHISTLEBLOWING DISCLOSURE

Can you provide information or documents to help us verify the accuracy of your report?

ATTENTION

We would like to remind you that, before making a whistleblowing disclosure, it is advisable to familiarise yourself with the Company's policy in this regard (Procedure for reporting offences – Whistleblowing Procedure), and in particular:

- who will receive the report and how it will be dealt with
- what protection the company offers to the whistleblower

Finally, we remind you that the whistleblowing will only be useful and acted upon if it is well substantiated and documented.

Information on the processing of personal data provided with the request (pursuant to Article 13 of EU Regulation 2016/679).

The undersigned is aware that the personal data will be subject to computer and/or manual processing and will be used exclusively for the fulfilment of legal obligations and for the activation and processing of reports of offences and violations of the Code of Ethics. The data will be processed by OCME SRL, as data controller, and by the persons concerned and authorised for this purpose, for the purposes and in compliance with the provisions of EU Regulation 2016/679.

Place and date _____

Signature _____