



## ALPINA RAGGI S.P.A

### COMPANY PROCEDURE

HANDLING OF INTERNAL REPORTS EX D.LGS. 24/2023  
(WHISTLEBLOWING)

REVISION REGISTER	
Latest update	Reason of the update
✓ <b>Data di approvazione (delibera)</b>	➤ First approval



## Table of contents

1. Purpose and scope.....	3
2. People who can make reports.....	3
3. Subject and content of the report.....	3
4. Protective measures .....	4
5. Assurance of confidentiality .....	5
6. Reporting officer (external).....	5
7. Reporting channels (internal) .....	6
8. Management of the report.....	8
9. Channel of reporting (external) .....	8
10. Public Disclosure .....	9



## 1. Purpose and scope

With this procedure, ALPINA RAGGI S.p.A. (hereinafter only “ALPINA RAGGI”) intends to regulate the management and use of the internal reporting channels prepared in implementation of Legislative Decree No. 24 of March 10, 2023.

The procedure also recalls the external reporting channels introduced by Legislative Decree 24/2023, with the aim of making them known to the entire corporate population and clarifying their role and criteria for use.

The following provisions must therefore be observed by anyone who happens to use the reporting channels regulated below, as well as to the external reporting manager to whom the Company has entrusted the task of managing and following up any reports.

These provisions, where not incompatible, must also be observed in cases of anonymous reports.

## 2. People who can make reports

Persons who belong to the working environment of ALPINA RAGGI and who fall into the following categories may report relevant information under paragraph 3 below (see below):

- employees;
- self-employed workers;
- collaborators in various capacities;
- freelancers and consultants;
- volunteers and trainees, even if unpaid;
- persons with administrative, management, control, supervisory or representative functions;
- holders of shares in ALPINA RAGGI.

The possibility of reporting and availing oneself of the protection measures referred to in Legislative Decree No. 24 of March 10, 2023, is also provided if the reporting occurs in the following cases:

- when the legal relationship with the reporter has not yet begun;
- during the probationary period;
- after the dissolution of the legal relationship with the reporter.

## 3. Subject and content of the report

Through the internal reporting channels made available by the Company (on which see diff. Infra, paragraph 7) it is possible to communicate, with a guarantee of confidentiality, information regarding:

- offenses that fall within the scope of the European Union or national acts indicated in the Annex to Legislative Decree No. 24 of March 10, 2023, or national acts that constitute implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937;

- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union ;
- acts or omissions concerning the internal market, referred to in Article 26(2) of the Treaty on the Functioning of the European Union;
- acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts in the above areas. In particolare, è possibile segnalare informazioni su comportamenti, atti od omissioni che – nell’ambito delle materie sopra indicate – ledono l’interesse pubblico o l’integrità dell’ente privato e che siano state apprese durante lo svolgimento della propria attività lavorativa o professionale, ovvero durante le eventuali fasi precontrattuali.

Information on violations may also cover violations not yet committed that the whistleblower reasonably believes could be so based on concrete elements. Such elements may also be irregularities and anomalies (symptomatic indices) that the whistleblower believes could give rise to one of the violations mentioned above.

The content of the report must be clear, precise and circumstantial. In any case, the protection measures provided for the whistleblower apply even if the report is unfounded, if at the time of the report the person had reasonable grounds to believe that the information about the violations was true and fell within the objective scope of the procedure (see above).

#### 4. Protective measures

Legislative Decree No. 24 of March 10, 2023, provides for specific protection measures in favor of reporting persons (so-called "whistleblowers"), as well as for the protection of the following additional individuals:

- the so-called “facilitators” i.e., individuals who have assisted a whistleblower in the reporting process, operating within the same work context;
- people from the same work environment as the reporting person and who are related by a stable emotional or kinship link within the fourth degree;
- co-workers of the reporting person and who have a regular and current relationship with that person;
- entities owned by or for which the reporting person works, as well as entities that operate in the same work environment as the reporting person.

ALPINA RAGGI recognizes and adopts the protection measures provided for by Legislative Decree 24/2023, imposing sanctions against anyone who violates them by carrying out discriminatory or retaliatory acts against whistleblowers. In particular, it should be noted that the aforementioned Legislative Decree provides for the absolute prohibition of retaliation, such as but not limited to:

- dismissal, suspension or equivalent measures;
- downgrading or non-promotion;
- change of duties, change of place of work;
- the reduction of salary, change of working hours;
- suspension of training or any restriction on access to training;

- the negative merit notes or negative references;
- the adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request for submission to psychiatric or medical examinations.

## 5. Assurance of confidentiality

Confidentiality of the identity of the reporter is always guaranteed. Under no circumstances, therefore, will the identity of the reporter be disclosed or revealed to third parties without his or her prior, express and formal consent.

Confidentiality about the identity of the person involved in the report, as well as the content and the fact of the report itself, is also guaranteed during the investigation of the report.

Confidentiality on the identity of the person involved (reported), as well as on the content and the fact of the report, may be waived - in whole or in part - in case of probable (i.e. reasonable) grounds for the report, also in order to enable the activation of appropriate and further investigations.

## 6. Reporting officer (external)

With reference to the identification of the person in charge of knowing and following up the reports, the Company intended to avail itself of the faculty to appoint an external, independent and qualified person. Specifically, this appointment was given to Studio Legale Ventimiglia of Milan, based at Via Borgogna, no. 5, zip code 20121, in the person of the owner and founder of the firm, Avv. Fabrizio Ventimiglia (hereinafter also “external reporting manager”).

The appointed professional will monitor the reporting channels implemented by the Company, taking action without delay if one or more reports are received. In carrying out this activity, the professional will be able to make use of his own associates with specific training in corporate compliance issues and proven professional integrity. In addition, he or she will have the option of requesting and obtaining from the Company the recognition of an expense budget for the conferment of consulting or audit assignments on specialized matters relevant to the investigation of the report.

The external reporting manager is therefore the person (external to the corporate organization of ALPINA RAGGI) appointed to receive, manage and follow up, in a confidential manner, the reports submitted pursuant to Legislative Decree No. 24 of March 10, 2023. Reports, therefore, where properly transmitted using the internal reporting channels set up by the Company, will come solely and directly to the attention of the external reporting manager and his collaborators.

In any case, the person who intends to make the report always has the option of addressing it to his or her hierarchical superior, even orally. The latter shall in that case report the report without delay to the external whistleblower, referring to his or her instructions. The corporate figure who has received the internal report is obliged to guarantee confidentiality on the identity of the reporter and the person involved (reported), as well as on the content and the very fact of the report.

### ***6.1. Faculties granted to the Reporting Officer***

The external whistleblower will receive from the corporate functions all necessary cooperation in following up the reports received.

In particular - also making use of his collaborators - he will be empowered to:

- acquire upon request documents of the Company without limitation as to subject matter or object, including - by way of example but not limited to: copies of contracts with suppliers, business partners and subsidiaries, affiliates or companies under common control, copies of minutes of bodies of control, administration or management of the entity, copies of internal regulations and procedures, copies of disciplinary measures and dismissals of one or more employees or collaborators, etc. Such documentary requests may also be unmotivated in order to allow the person in charge to maintain confidentiality of the report, in accordance with the obligations arising from Legislative Decree 24/2023;
- obtain the summons or in any case the availability for an interview - even in "remote" mode - of one or more company figures within a reasonable period of time, even without the burden of justification or anticipation of the topics under discussion. In these cases, the external person responsible for the report may, after informing the interested parties, provide for the verbalization and/or phonorecording of the interviews in order to meet the responsibilities regarding the filing and collating of documents related to the investigation of the report.

## **7. Reporting channels (internal)**

A person who wishes to report information about the illegal conduct or violations referred to in paragraph 3 above may do so by resorting to the following internal reporting channels:

- written report by computer mode, through the online platform also accessible from the appropriate section of the Company's website: <https://globaleaks.alpinaraggi.it/>
- written report in hard copy, through sending a hard copy missive by registered mail to the address of the professional office of the person responsible for handling the internal report, namely: Via Borgogna 5, 20122, Milan, at "Studio Legale Ventimiglia".

In the event that it is the intention of the whistleblower to avail himself of the option to make the report orally (cf. Art. 4, para. 1, Legislative Decree 24/2023), he is called upon to do so by requesting in writing



through the use of one of the channels specified above, the scheduling of a meeting with the external whistleblower, which will take place in a protected manner and outside the company premises.

### **7.1. Use of the platform “Global Leaks”**

The online platform found on the Company’s website is provided through the opensource software “Global Leaks”, by Whistleblowing Solutions Impresa Sociale S.r.l.

Messages transmitted through the platform come to the attention of the internal whistleblowing manager alone, equipped with the requirements prescribed by Legislative Decree 24/2023, without intermediation or filtering of any kind. In addition, the platform guarantees an encryption service of communications in order to protect, in a complete and effective way, the confidentiality of reporters.

To use the platform:

1. access the link: <https://globaleaks.alpinaraggi.it>
2. on this page, click on “Enter” to make a new report;
3. fill out the report forms with the required information;
4. store the login password to monitor the status of the report;
5. click on the “Submit” button.

To monitor the status of the report, log in to the platform by entering your password (key code) on the first login page (<https://globaleaks.alpinaraggi.it/>).

The information indicated with \* is mandatory for the correct transmission of the report.

You can opt out of disclosing your identifying information.

In this case, the anonymous communication of the wrongdoing or violation will be treated in the same way as an ordinary report, subject to the measures of protection and guarantee from retaliation in any case provided for by Legislative Decree No. 24 of March 10, 2023, for the case in which the identity of the whistleblower is subsequently discovered.

### **7.2. Use of traditional mail (registered letter)**

The whistleblower who intends to make use of registered mail to send his or her paper-based report to the internal reporting manager is asked to do so by adhering to the specific precautions and operational instructions below:

1. in a first envelope indicate one’s own identifying data and those of any relatives, friends colleagues or “facilitators” who - because they belong to the same work context - could suffer retaliation as a result of the report, together with a copy of the reporting person’s identification document;
2. in a second and separate envelope clearly and circumstantially explain the information and elements that are the subject of the report, without indicating any identifying information of their own or of persons other than the person or persons to whom the illegal/irregular conduct is attributed;
3. close/seal both envelopes and place them in a third envelope that bears on the outside the words “reserved for the attention of the reporting manager of Alpina Raggi S.p.A.”
4. transmit the third envelope, containing the first two, using the registered mail service with “receipt of delivery”. From the receipt of the acknowledgement of delivery, the three-month time limit within which the Supervisory Board must take appropriate action on the report begins.

NOTE: take care to indicate in the first envelope the contact information on which the reporter wishes to receive updates on the progress and status of the report. In their absence, it may not be possible for the report handler to return such feedback.

## 8. Management of the report

The external reporting manager is required to handle the reports received by ensuring confidentiality of the identity of the person reporting and the person involved in the report, as well as the content and the very fact of the report, as specified above (see paragraph 5).

In particular, in the event of receiving a communication through the aforementioned internal reporting channels, the person in charge and his or her co-workers shall carry out the following activities:

1. verify that the report falls within the objective and subjective scope of application of the procedure under paragraphs 2 and 3 above;
2. in case of a positive outcome of the verification, issue within seven days from the date of receipt of the report an acknowledgement of receipt and taking charge to the reporting person, using the same instrument by which the communication was forwarded;
3. maintain appropriate interlocutions with the reporting person, including for the purpose of requesting further investigation or additions to what has been reported;
4. diligently follow up on reports thus received and verified;
5. provide acknowledgement of the report within three months from the date of the acknowledgement of receipt, using the same instrument through which the report was made;
6. in case the report is well-founded, take appropriate action towards the Administrative Body, taking care to preserve confidentiality about the identity of the reporter;
7. in the event of the initiation of disciplinary proceedings against the person involved in the report, in the event that the charge is based wholly or predominantly on the report, request in writing the reporter's consent to disclose his or her identity in order to enable the accused to fully exercise his or her rights of defense, informing the reporter that, in the event of failure to consent, it will not be possible to proceed with the charge;
8. give diligent archiving to all documentation and communications produced and/or acquired in the follow-up to the report, providing for their deletion after 5 years from the date of the acknowledgement, unless there are defense needs in relation to any proceedings that justify their further preservation pursuant to Reg. (EU) 2016/679.

## 9. Channel of reporting (external)

Pursuant to Article 7, Legislative Decree No. 24 of March 10, 2023, the National Anticorruption Authority (hereinafter "ANAC"), activates an external reporting channel that guarantees, including through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.





Therefore, “external reports” are those that the person concerned can address directly to ANAC. In particular, the report can be submitted in written form using the special computer platform available on the institutional website of the Authority.

As of the date of this writing, the platform is accessible at the following link:

<https://www.anticorruzione.it/-/whistleblowing>

Alternatively, the interested party may also make the external report orally:

- ✓ making use of the dedicated telephone lines;
- ✓ by using the specially prepared voice messaging systems;
- ✓ requesting the scheduling of a direct meeting with ANAC officials.

### **9.1. Conditions for being able to make the external reporting to ANAC**

The aforementioned external reporting channels can only be used in the presence of one or more of the following conditions:

- the internal reporting channel set up by ALPINA RAGGI is not active or, even if active, does not comply with the provisions of Article 4, Legislative Decree 24/2023;
- the reporting person has already made an internal report pursuant to this procedure, but the same has not been followed up (i.e. no feedback has been received within the time limits provided for in paragraph 8, nos. 2 and 5 above);
- the reporting person has reasonable grounds to believe that, should he or she decide to make an internal report, it would not be effectively followed up;
- the reporting person has reasonable grounds to believe that, should he or she decide to make an internal report, it would result in a risk of retaliation for him or her;
- the reporting person has well-founded reason to believe that the violation may pose an imminent or obvious danger to the public interest.

## **10. Public Disclosure**

The term “public disclosure” is intended to mean, pursuant to Article 2, Paragraph 1(f), Legislative Decree No. 24 of March 10, 2023, the conduct of a person who makes public information about the violations referred to in the preceding paragraph through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people.

Pursuant to Article 15, Legislative Decree No. 24/2023, the reporting person who makes a public disclosure may avail himself of all the protection measures commonly provided for those who make use of an internal or external reporting channel. However, for these protections to be extended to him, the public disclosure must be made under the following conditions:

- the reporting person has previously made an internal and external report, or has directly made an external report in the cases provided for (conditions) in the preceding paragraph, but has not received a response from the relevant departments within the period of three months and seven days from the transmission of the report;



- the reporting person has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has well-founded reason to believe that the external report may pose a risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case.