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## 1. PURPOSE

The Procedure is also adopted pursuant to and for the purposes of Legislative Decree no. 24 of 10 March 2023

It is, therefore, part of the organizational measures adopted by the Company for the prevention of the crimes provided for by the same Legislative Decree 231/2001 from the time MOG231 is adopted and of violations of European Union or national law as provided for by Legislative Decree 24/2023 and reflects the current rules on the protection of those who report crimes or irregularities in the context of a public or private employment relationship with the adoption of an internal communication channel to report actual or suspected violations without fear of retaliation and in full compliance with the safeguards provided to the whistleblower.

These Regulations define the operating procedures adopted by MAUS ITALIA SPA with the aim of:

- **Establish and make known** the internal reporting channel;
- **Define responsibilities on the whistleblowing process;**
- **Illustrate the safeguards provided for the whistleblower or protection system in accordance with current legislation;**
- **Explain the Disciplinary and/or Sanctioning Measures.**

For anything not expressly regulated by this procedure, reference should be made to Legislative Decree no. 24/2023 and the ANAC Guidelines.

## 2. SCOPE OF APPLICATION

The procedure applies to MAUS ITALIA SPA

## 3. TERMINOLOGY AND ABBREVIATIONS

- **WHISTLEBLOWER:** natural person who makes a report on violations acquired in the context of his/her work and provided that he/she is among the recipients of the Procedure
- **REPORT:** information, written or oral, regarding Violations committed or which, on the basis of concrete evidence, may be committed in the Company, including well-founded suspicions, as well as information regarding conduct aimed at concealing the Violations
- **INTERNAL REPORTING:** communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by the Company
- **EXTERNAL REPORTING:** the communication, written or oral, of information on violations, submitted through the external reporting channel managed by ANAC: <https://www.anticorruzione.it/-/whistleblowing>
- **VIOLATIONS:** conduct, acts or omissions, which harm the public interest or the integrity of the public administration or private entity
- **WEB PLATFORM:** IT channel that guarantees, by electronic means, the confidentiality of the identity of the Whistleblower and which is made available to the Recipients for the making of Reports, available at the link <HTTPS://MAUSITALIA.WB.TESEOERM.COM/#/>
- **REPORTED OR AFFECTED PERSON:** An individual or entity named in the Internal or External Reporting or public disclosure and to whom the Violation is attributed or as a person otherwise implicated in the Reported or Publicly Disclosed Violation
- **PUBLIC DISCLOSURE:** making violations public through print or electronic means in order to reach a large number of people (including the use of social networks)
- **COMPLAINT BY THE JUDICIAL AUTHORITY:** possibility to contact the competent national judicial and accounting authorities to report unlawful conduct of which one has become aware in the public or private work context

- **WHISTLEBLOWING COMMITTEE:** internal office made up of several figures within the Company, in charge of receiving and managing the report, including investigative activities.
- **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
- **RETALIATION:** any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the reporting or complaining person, directly or indirectly, unjust damage

#### 4. EXECUTIVE PROCEDURES FOR RECIPIENTS

In accordance with the legislation, the following potential recipients are identified:

- Employees of the Company, understood as: employees (both full-time and part-time workers), fixed-term and permanent workers, workers with intermittent employment contracts, temporary workers, apprentices, workers with ancillary employment contracts and workers who perform occasional services;
- self-employed workers and coordinated and continuous collaborators;
- workers or collaborators who carry out their work at the Company and who provide goods or services or who carry out works for third parties;
- freelancers and consultants who work for the Company;
- volunteers and trainees who work for the Company;
- shareholders of the Company;
- persons with administrative, managerial, control, supervisory or representative functions, including de facto, at the Company (Directors, members of the Board of Statutory Auditors, members of the Supervisory Body, agents or attorneys with representation, etc.)

The report can also be made by a person who is in the selection or pre-contractual phase, during the probationary period and after the termination of the relationship.

This procedure refers to cases in which the whistleblower discloses his or her identity, the rationale is to ensure that these subjects are protected by law, guaranteeing the confidentiality of the personal data provided.

##### Other subjects to whom the whistleblower's protections are extended

The rule also provides for the protection of other parties other than the whistleblower, such as:

- Facilitators;
- People from the same work context with a family relationship up to the fourth degree and a stable emotional bond;
- Work colleagues with a habitual and current relationship (e.g. friendship) in the same work context;
- Entities owned by the whistleblower or for which the whistleblower works or that operate in the same work context (the rationale in this case is to protect, for example, these entities against commercial retaliation).

##### Anonymous reports

In the case of anonymous reporting, the content is decisive for the purposes of its admissibility or "taking charge"; Therefore, only detailed reports accompanied by evidence will be taken into due consideration.

## 5. SUBJECT OF THE REPORT

In general, the report may concern all relevant conduct pursuant to Legislative Decree 231/01 or that involves violations, presumed or ascertained, of Model 231 or the Code of Ethics applied, to which are added the offenses of matrix and relevance of the European Union and which therefore harm the financial interests of the same.

By way of example and not limited to, **the report may concern:**

- Corruption, active and passive;
- Conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);
- Promising or giving money, goods or services, or other benefits intended to bribe suppliers or customers;
- Tax, accounting and financial unlawful conduct;
- Tax fraud;
- Human rights violations;
- Offences relating to the environment and the health and safety of workers;
- Unlawful use of personal data or blatant violations of privacy regulations;
- Infringements of competition and state aid
- Violations of the Code of Ethics and the rules contained in the Organization, Management and Control Model.

### **WHAT THE REPORTS MUST CONTAIN**

Reports must be adequately substantiated and based on precise and consistent evidence.

Reports should preferably include the following elements:

- a full description of the facts reported;
- if known, the circumstances of the time and place in which the infringements were committed or in respect of which there is a presumption of having been committed;
- the personal details or elements (title, office, activity carried out) of the reported person in order to allow their identification;
- indications of any witnesses or persons who may report on the facts being reported;
- any attachments or documents that may confirm the validity of the facts reported;
- any other information that may provide useful evidence on the existence of the facts.

It is guaranteed that in any case all Reports received, even if they do not fully comply with the above, will be treated with the utmost confidentiality and verified in accordance with the procedures set out in this Procedure. The identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be revealed, without the express consent of the reporting person himself, to persons other than those competent to receive and follow up on the Reports, expressly authorized to process such data.

Communications of retaliation that the whistleblower believes he or she has suffered as a result of a report are reported and therefore admissible. It should be noted that trade union representatives may not notify ANAC of alleged retaliation on behalf of the reporting party.

**Complaints, claims or requests related to a personal interest of the Whistleblower and which relate exclusively to their individual employment relationship or their employment relationship with hierarchically superior figures, as well as reports based on mere suspicions or rumours, cannot be reported.**

### **CONDITIONS FOR ENJOYING THE PROTECTIONS**

The measures provided for apply to whistleblowers when the following conditions are met:

- Whistleblowers must reasonably believe that the reported information about violations is true (not assumptions, rumors, or public records);
- the good faith of the whistleblower is protected even in the event of inaccurate reporting due to

- genuine errors (lack of knowledge of legal rules);
- the whistleblower must clearly indicate in the subject of the report that it is a whistleblowing report;
- there must be a close connection or consequentiality between the report and the adverse act, directly or indirectly suffered by the whistleblower, to constitute retaliation
- the report must be made in accordance with the provisions of Chapter II of Legislative Decree 24 of 2023.

### **WHEN THE PROTECTION OF THE WHISTLEBLOWER CEASES TO EXIST**

Without prejudice to the specific limitations provided for by the legislator, the protection of the whistleblower is not guaranteed in the event that the criminal liability of the whistleblower for the crimes of slander and defamation, or his civil liability for the same complaint in cases of wilful misconduct or gross negligence, is ascertained by a first instance judgment against the whistleblower;

In the event of a finding of liability, a disciplinary sanction shall also be imposed on the reporting person.

### **REPORTING METHODS**

Reports can be made through any of the channels described below:

- by means of an internal channel;
- by means of an external channel.

#### Internal Signaling

Reports can be made:

- electronically, by accessing the Reporting Web Platform accessible through the institutional website <https://mausitalia.wb.teseoerm.com/#/>

For Reports made through the Web Platform, the confidentiality of the identity of the Whistleblower is guaranteed electronically

The configuration of the Company's web platform dedicated to Reports allows the Reports received through the same to be tracked and automatically archived on this Platform.

Before making the report, the whistleblower is asked to read a **privacy policy** relating to the processing of their personal data.

The whistleblower has the possibility to choose whether to make a report by providing his/her personal details or in a totally anonymous form, entering only the subject of the report and the topic of reference.

The web platform allows you to create and feed an "IT dossier" of the Report, through the insertion of the different statuses of the Report, as well as the upload of supporting documents/files. Only the members of the Whistleblowing Committee can access both the number and the content of the Reports; a third-party company in charge has access to the number of Reports and other statistical information but not to the content of the Reports. The Company's web platform dedicated to Reports does not allow users, in particular, to delete the logs of the Reports. The Platform provides adequate IT procedures for backing up Reports, in compliance with the best practices and privacy legislation. The company that is the administrator of the web platform monitors the correct functioning of the Platform. When the Whistleblower makes a Report, the Whistleblowing Committee, through the Platform, issues an acknowledgement of receipt of the Report **within seven days from the date of receipt**. After assessing the existence of the essential requirements of the Report in order to assess its admissibility, if it is not necessary to request additional elements from the Whistleblower, the Whistleblower will be informed of the outcome of the Report, by means of a Response, within three months **from the date of acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the term of seven days from the submission of the Report**.

At the end of the entry of the report, the platform assigns a unique identification code (ticket code) that the whistleblower must keep and transcribe as it will allow him to check the progress of his report.

At the time of reporting, the whistleblower receives a notification of receipt or notification visible directly on the platform.

For further operational details relating to the use of the platform, please refer to the document "operating instructions for the use of the Whistleblowing Web platform", available both on the employee portal and on the institutional website and company bulletin boards.

**It is always possible for the whistleblower to request to be heard in person. In this case, the company guarantees that the meeting will take place within a reasonable period of time (e.g. within 10 to 15 days). The suggestion, however, is to access the platform anyway and send this request in the descriptive fields, in order to track the request and maintain its confidentiality.**

#### ANAC External Channel

Reports can also be made through the external Reporting channel. External Reporting is permitted when, alternatively:

- the Whistleblower has already made a Report through the internal channel, but the same has not been followed up, as the Whistleblower has not received the acknowledgement of receipt of the Report and/or information on the management of the Report;
- the Whistleblower has reasonable grounds to believe that if he/she made a Report through the internal channel, it would not be followed up;
- the Whistleblower has reasonable grounds to believe that if he/she made a Report through the internal channel, he/she would expose his/her risk of Retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Reporting through the external channel can be made through the ANAC platform, at the address: <https://www.anticorruzione.it/-/whistleblowing>, or through the various channels always present on the ANAC website, at the address <https://www.anticorruzione.it/-/whistleblowing-13>.

#### Public Disclosure

The whistleblower may resort to public disclosure in the press or media, social media when:

- has already made an internal and/or ANAC report without receiving a response;
- is concerned that the report could lead to the risk of retaliation;
- considers that the breach may constitute an imminent or obvious danger to the public interest.

#### Denunciation

Finally, the decree also recognises the right of the whistleblower to report unlawful conduct that can be configured as a crime directly to the National Authorities.

## **6. PROCESS OF TAKING CHARGE OF THE REPORT**

Our company has set up a Whistleblowing Committee (hereinafter the Committee) responsible for receiving and managing reports.

The Committee, as well as any delegated functions, is appointed as "persons authorised to process data" in accordance with current legislation on the protection of personal data.

It is always the whistleblower's right, when transmitting the report, to select or exclude one or more functions as the recipient of the report among those authorized.

#### Activities of the Internal Whistleblowing Committee

##### 1) PRELIMINARY INVESTIGATION

The Committee carries out a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility (**preliminary investigation**). In particular, the Committee verifies:

- whether or not it falls within the subjective and objective perimeter of the standard (who reported and what they reported);
- the presence of factual elements capable of justifying any further investigations or investigations;
- that the report is precise and detailed and, therefore, not generic and not defamatory;
- that any documentation attached to the report is appropriate and consistent.

## 2) INVESTIGATION ACTIVITIES (Investigation)

After assessing the report as admissible, the Committee carries out **the investigation necessary** to follow up on it, including through hearings and the acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

In the event of violations of the Code of Ethics and the 231 Organisation, Management and Control Model, when present, the entire Supervisory Body is always involved, bound by confidentiality. Any other subjects may be involved subject to information and signing of the confidentiality bond.

At the end of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt (notification), the Committee undertakes to provide feedback to the whistleblower, unless the terms are extended to 6 months if adequately motivated.

### Archiving and retention times

All documentation relating to the reports received is stored within the platform (computer archiving) and stored in compliance with current regulations on the protection of personal data.

The documentation relating to the report will be kept for a maximum of 5 years. Personal data that is manifestly useless for the processing of a specific report is not collected or, if collected accidentally, will be immediately deleted.

### Periodic Reporting

On an annual basis, the Committee prepares the Report containing an indication of the Reports received in the reference period.

The Report shows the "status" of each Report (e.g. received, opened, in progress/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the rules on the confidentiality of the whistleblower.

The report of the reports is sent to the Director and the Board of Statutory Auditors.

In the event that it is necessary to proceed with the appropriate in-depth analysis and verifications, the Whistleblowing Committee or, upon request, the relevant function or the appointed external company/consultant will proceed to ascertain the validity or otherwise of the Report in a manner deemed most appropriate and involving, if necessary, other company departments/functions.

Except in cases where the Whistleblowing Committee directly verifies the Report, the department in charge or the external company/consultant shall inform the Whistleblowing Committee in writing of the results of the investigation, proposing:

- the archiving of the Report, if it is deemed not necessary to proceed with further checks, and formulating any recommendations to be addressed to the management of the areas/processes concerned;
- the need for further audits.

The Whistleblowing Committee evaluates the proposals of the requested function or of the external company/consultant in charge:

- accepting the proposal to close the case or requesting the competent departments or other specialized companies/consultants to carry out further in-depth studies or an audit.

At the end of the audit, the requested department or the appointed external company/consultant informs the Whistleblowing Committee of the findings of the same and proposes the consequent actions (archiving for unascertained facts or adoption of an action).

The Whistleblowing Committee, in acceptance of the proposals of the department or of the company/external consultants in charge, may, depending on the outcome of the investigations and any audit intervention:

- formulate any recommendations to be made to the management of the areas/processes involved;
- assess whether there are grounds for proposing to sanction unlawful or irregular conduct. For Reports relating to material facts, the Whistleblowing Committee is responsible for keeping the Board of Statutory Auditors and the top management informed, who may make recommendations to the Whistleblowing Committee regarding the management of the Report. The proposals of the appointed function or of the appointed company/external consultants, the assessments and decisions of the Whistleblowing Committee, the information provided in the case of Reports relating to material facts, the results of the assessment/audit activities, the paper documentation collected and the (if any) recommendations and proposals for the application of disciplinary measures are formalized in writing by the Whistleblowing Committee in a special Final Report within three months. months – i.e. within the different deadline for complex cases – from receipt of the Report and are archived.

All employees of the Company must provide maximum cooperation during any verification activity, in particular they must:

- be available for all meetings where attendance is required, even if at short notice;
- respond to requests and follow the instructions of those conducting the checks, including on confidentiality and confidentiality;
- cooperate fully and transparently, providing complete answers and all the required documents to those conducting the verifications, in relation to the case being discussed/verified;
- keep confidential all communications with those conducting the audit and inform the Whistleblowing Committee of any breach of confidentiality or acts of Retaliation witnessed;
- not to impede or interfere with the conduct of any audit (for example: by destroying or falsifying potential evidence or information, attempting to influence any other person involved in the audit, conducting self-investigations, misleading the conduct of the audit, or misrepresenting the facts)

## **7. PROTECTION OF THE WHISTLEBLOWER**

### Protection of confidentiality

The checks carried out in response to a Report are confidential, which means that the body/function that receives a Report and/or that is involved, in any capacity, in the management of the same, is required to guarantee the utmost confidentiality on the subjects (Whistleblowers and Reported) and on the facts reported, except in the cases indicated below:

- the Whistleblower has consented to the dissemination of his/her personal details;
- the Whistleblower's criminal liability for the offences of slander or defamation pursuant to the provisions of the Criminal Code is ascertained, also by a first instance judgment, or the Whistleblower's civil liability is ascertained for the same reason, in cases of wilful misconduct or gross negligence;
- knowledge of the identity of the Whistleblower is essential for the evaluation of the Report;
- in the presence of any investigations or proceedings initiated by the judicial authority.

In the event of any of the cases listed above, the Whistleblower is promptly informed. Violation of the duty of confidentiality, except in the cases of derogation mentioned, is a source of disciplinary liability, without prejudice to any further form of liability provided for by law or by Legislative Decree 24/2023. The Whistleblower has no right to obtain information about the origin of the Report nor to receive information about the Whistleblower's personal data. The communication of the aforementioned information is allowed only in the cases, to the subjects, and in the manner provided for by this Procedure, as well as in compliance with laws and provisions of external authorities. As part of this Procedure, it is possible to make Reports anonymously. The Company treats anonymous Reports received with the same promptness and diligence and



following the same process as non-anonymous Reports. However, in such cases, the impossibility of confirming or investigating the facts reported may limit the Company's ability to verify what has been reported. Therefore, the Company encourages those who make Reports to always make themselves available (also through anonymity through the Web Platform) to answer any questions, in order to conduct a targeted and accurate investigation. In the event that the Report is made through the web platform, anonymously, the system ensures that it is impossible to trace the Whistleblower. The Web Platform, in fact, is not part of either the Company's website or the intranet but is managed entirely by a specialized third-party company. The security system does not record or track any data relating to: IP address, time or metadata. All data provided by the Whistleblower or entered into the system for the management of the case reported during the investigation process are encrypted and stored on secure servers located within the European Economic Area. The Company's IT Department cannot see or track any activity produced on the Reporting Web Platform. In the event that the Whistleblower's participation in the investigative process is necessary, we will try to keep confidential the fact that the same person was the one who made the Report and protect the Whistleblower from acts of Retaliation or damage resulting from having made a Report. However, the role of the Whistleblower is likely to emerge and become apparent to third parties in the course of the investigation. In this case, the Whistleblower has the right to avail himself of the safeguards referred to in the following paragraph

The identity of the whistleblower and the reported person and of the other subjects involved (e.g. facilitator) are protected in any context subsequent to the report.

The Company protects the identity of the persons involved and of the persons mentioned in the Report until the conclusion of the proceedings initiated by reason of the same, in compliance with the same guarantees provided for the Whistleblower.

Without prejudice to the above described in the Internal and External Reporting procedures, the person involved may be heard, or, at his request, is heard, also by means of a paper-based procedure through the acquisition of written observations and documents.

Violation of the Whistleblower's confidentiality obligations entails the violation of official duties with consequent disciplinary liability.

#### Protection from retaliation

The company, in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation will not be tolerated, including, but not limited to, the following scenarios (pursuant to Article 17 paragraph 4 of Legislative Decree 24/2023):

- (a) dismissal, suspension or equivalent measures;
- (b) demotion in grade or failure to promote;
- (c) change of duties, change of place of work, reduction of salary, change of working hours;
- (d) suspension of training or any restriction of access to it;
- (e) demerit notes or negative references;
- (f) the adoption of disciplinary measures or other sanctions, including pecuniary sanctions;
- (g) coercion, intimidation, harassment or ostracism;
- (h) discrimination or otherwise unfavourable treatment;
- (i) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- (j) non-renewal or early termination of a fixed-term employment contract;
- (k) damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- (l) improper listing on the basis of a formal or informal sectoral or industrial agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- (m) early termination or cancellation of the contract for the supply of goods or services;
- (n) cancellation of a licence or permit;
- (o) request for psychiatric or medical examinations.

The company MAUS ITALIA SPA considers the psycho-physical well-being of its employees and collaborators to be fundamental, and undertakes to protect any person who makes a report in good faith.

## **8. DISCIPLINARY SANCTIONS**

If, from the verification activities carried out in accordance with this Procedure, Violations should emerge against the Recipients, the Company shall act promptly for the adoption of disciplinary and/or sanctioning measures

The Whistleblowing Committee, throughout the process of managing the Whistleblowing, proposes the application of the measures deemed most appropriate, in compliance with current legislation, the individual National Collective Labour Agreements, internal rules and existing contracts if the following emerge:

- Reports that prove to be unfounded if made with intent or gross negligence;
- Violations of the safeguards against the Whistleblower;
- Violations.

In the case of criminal conduct for which the Company is obliged to file a complaint or for which it may file a complaint, in compliance with the provisions of the relevant laws, the Whistleblowing Committee promptly informs the director and the Board of Statutory Auditors for the adoption of the appropriate actions. The Whistleblowing Committee, in compliance with the relevant legislation, points out the need to adopt disciplinary or sanctioning measures:

- to the Personnel Office in the event of sanctions to be applied to employees;
- the Director and the Board of Statutory Auditors, in the event of sanctions to be applied against the Directors or the Board of Statutory Auditors;
- the person who manages the contractual relationship with third parties and who has appropriate powers in the event of sanctions to be applied to third parties (e.g. withdrawal/termination of contracts, etc.), requesting to be constantly informed about the implementation of disciplinary or sanctioning measures.

In the case of measures for relevant facts pursuant to Legislative Decree 231/01, the Whistleblowing Committee assesses the need to suggest measures in compliance with Model 231 (if any), without prejudice to the exclusive competences and responsibilities of the SB in this area. For the purpose of identifying the sanction to be applied and, in general, the methods of application of the general system, reference is made to current legislation and company regulatory documents.

## **9. PROCESSING AND PROTECTION OF PERSONAL DATA**

In the management of the report, the personal data of the whistleblower and other parties who may be involved will be processed in full compliance with the provisions of current legislation on the protection of personal data, including EU Reg. 679/2016 ("GDPR") and Legislative Decree 196/2003. To this end, the Company adopts a Data Protection Impact Assessment (DPIA).

The processing of the personal data of all interested parties involved in the Reporting process is carried out by the Company, in its capacity as data controller pursuant to art. 4(7) of Regulation (EU) 2016/679 (hereinafter, also "GDPR"), in full compliance with the legislation on the protection of personal data in force. Personal data that is clearly not useful for the processing of a specific Report is not collected or, if collected accidentally, is deleted immediately. The Company has defined its whistleblowing process, identifying, pursuant to Article 32 of the GDPR, suitable technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment pursuant to Article 35 of the GDPR and regulating the relationship with any external parties who process personal data on its behalf pursuant to Article 28 of the GDPR. The processing of personal data carried out for the purposes of this Procedure is carried out exclusively by personnel expressly

authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of the GDPR and Article 2-quaterdecies of the Code on the protection of personal data referred to in Legislative Decree no. 196 of 30 June 2003. It should be noted that the identity of the Reporting Person and any other information from which such identity may be inferred, directly or indirectly, may not be revealed, without the express consent of the Reporting Person himself, to persons other than the authorized persons referred to in the previous paragraph. The Company provides data subjects with a specific information notice pursuant to Articles 13 and 14 of the GDPR, which can be viewed through the Platform.

## **10. TRAINING AND INFORMATION**

The Company undertakes to disseminate the contents of this procedure to all interested parties, internal and external to the Company, through specific information activities.

The instructions attached to this procedure are published on:

- Website: [www.mausitalia.it](http://www.mausitalia.it)

The HR function ensures, as far as it is competent, the dissemination of the contents of the procedure to all employees, organizing appropriate training.

## **11. ARCHIVING**

The bodies, departments and functions involved in the activities governed by this Procedure shall ensure, each to the extent of its competence, the traceability of data and information and shall provide for the storage and archiving of the documentation produced, whether paper and/or electronic, so as to allow the reconstruction of the various phases of the process itself, the confidentiality and protection of the personal data of the Whistleblower and the Reported. The "report dossiers" are archived and stored by the Whistleblowing Committee, through authorized users, with methods and tools that guarantee their security and confidentiality. Pursuant to art. 14 of Legislative Decree 24/2023, the original documentation, paper and/or electronic, must be kept for the time necessary for the processing of the Report and, in any case, no longer than five years from the date of communication of the final outcome of the Reporting procedure

## **12. ATTACHMENTS**

Operating instructions for the use of the Whistleblowing platform

## **13. REGULATORY REFERENCES**

- ✓ EU Directive 1937/2019
- ✓ EU Regulation 679/2016 or GDPR
- ✓ Legislative Decree no. 24/2023: implemented European Directive no. 1937/2019 on whistleblowing in Italy, repealing the relevant provisions of Law no. 179/2017 for the public sector and Legislative Decree no. n. 231/2001 for the private sector;
- ✓ Legislative Decree 231/01 of 2001 laying down rules on the administrative liability of legal persons
- ✓ Outline Guidelines on the protection of persons reporting breaches of EU law and protection of persons reporting breaches of national regulatory provisions – procedures for the submission and management of external reports – ANAC (NATIONAL ANTI-CORRUPTION AUTHORITY)