

WHISTLEBLOWING PROCEDURE CONTENT

The main topics covered in the Whistleblowing procedure adopted by COFIMCO SRL, to which reference should be made for complete information are given below.

1. INTRODUCTION

COFIMCO SRL guarantees a working environment in which it is possible to freely report any illegitimate behavior carried out within the company.

2. WHO CAN REPORT

Here below are those who can lodge a report:

- a) employees from the private sector ;
- b) self employed workers.
- c) workers and external collaborators who supply goods or services or carry out jobs to third parties
- d) freelancers and consultants.
- e) volunteers and interns.
- f) the shareholders and those with administrative, management, supervisory or representation control (hereinafter, collectively the "recipients" (hereinafter, referred as a group , the "Recipients").

The aforementioned subjects can also make reports:

- when the legal relationship has not yet commenced, and if the information on the violations were attained during the selection process or at other pre contractual stages.
- during the probationary period.
- following the dissolution of the legal relationship if the information on the violations were attained during the relationship itself.

3. WHAT CAN BE REPORTED

Behavior, acts or omissions that harm the public interest or the integrity of the private entity and which consist of:

- 1) illicit conduct, pursuant to Legislative Decree 231/2001, or violations of the Organization Management & Control Model
- 2) offenses that fall within the scope of application of the European Union acts or national involving to the following sectors:

- public contracts ;
- services, products and financial markets and deterrence of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- environmental Protection;
- radiation protection and nuclear safety;
- food and animal feed safety and animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and protection of personal data and network security and information systems;

3) acts or omissions that harm the financial interests of the European Union, referred to in the art. 325 of the Treaty on the Functioning of the European Union;

4) acts or omissions concerning the internal market, referred to in art. 26, par. 2, of the Treaty on the Functioning of the European Union;

5) Acts or conduct that nullify the object or purpose of the provisions set forth in the acts of the European union

4. INTERNAL REPORTING CHANNELS ACTIVATED BY COFIMCO SRL

4.1 HOW TO SEND THE REPORT

Systems of channel (written or spoken)

Written / verbal

Description of the channel of report

Online portal / Direct encounter

Address / link

<https://cofimco.whistleblowing.peoplegest.it/>

Requestable via registered letter with acknowledgement addressed to:

Team Whistleblowing at Labor Project

Via Braianza, n. 65 – 22063 Cantù CO

Recipient and Reporting Manager

Team Whistleblowing at Labor Project

4.2 CONTENT OF THE REPORT

- the circumstances of time and place in which the event that is the subject of the report occurred.
- description of the fact.
- The general details or other elements that would make it possible to identify the person to whom the reported facts can be attributed.

4.3 REPORTING MANAGEMENT PROCESS

- receiving reports

-the recipient shall arrange for the protocol of the report and, within 7 days of receipt, sends the notifier an acknowledgement of receipt-

- preliminary analysis of reports:

aimed at verifying "admissibility" of the report. If so, we move on to the next phase, otherwise, the report will be archived.

- investigation stage (assessment of reports):

specific analyses are launched, also by involving other company figures, interested parties and, if necessary, requesting further information from the reporter

- closing of reports:

filing of the report by sending the reporting to the internal bodies in charge or to the judicial authorities for possible measures to be taken; **within 3 (three) months** from the date of communication of the acknowledgment of receipt or, in the absence of such notification, within 3 (three) months from the expiry of the deadline of 7 (seven) days from submission of the report, the report manager will provide feedback to reporting.

5. ADDITIONAL REPORTING CHANNELS

- External reporting channels activated by ANAC, an accessible portal at the following link:

<https://servizi.anticorruzione.it/segnalazioni/#!//#%2F>

- public disclosure

- lodging a complaint to the judicial authority

6. WHISTLEBLOWER PROTECTION

CONFIDENTIALITY:

The confidentiality of the “Whistleblower’s identity, of the individuals involved and of the person(s) mentioned in the report, as well as the content of the report and the related documentation-

PROTECTIVE MEASURES: any form of retaliation towards the “Whistleblower”

(e.g. any dismissal imposed because of the report will be considered VOID thus nullified)

- **SUPPORT MEASURES:** the list of the ANAC is public on the ANAC website

Third sector bodies that provide support measures to reporting people which consists of information, assistance and advice on:

- reporting methods,
- protection from retaliation,
- the rights of the person involved,
- the methods and access methods to legal aid at the expense of the State