

THE ITALIAN SEA GROUP S.P.A.

**ORGANISATION, MANAGEMENT, AND
CONTROL MODEL**

**PURSUANT TO ITALIAN LEGISLATIVE
DECREE N. 231/2001**

WHISTLEBLOWING PROCEDURE

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PREMISE

Law of 30 November 2017, n. 179 has introduced a new discipline on the subject of whistleblowing. The provision extended to the private sector the protection of any employees or collaborators who notify any violation of the 231 Model or other unlawful conduct pursuant to Italian Legislative Decree 231/2001, which they came to know for reasons related to their function.

1. ADDRESSEES OF THE PROCEDURE

This procedure addresses:

- Members of TISG's corporate bodies;
- TISG's employees;
- Partners, clients, suppliers, advisors, collaborators, shareholders and, more generally, anyone who is TISG's stakeholder.

2. OBJECT OF THE PROCEDURE

This procedure regulates the process of reception, analysis, and treatment of any report, sent or transmitted by whoever, even anonymously.

The report regards the commitment of an unlawful act relevant to the purpose of Italian Legislative Decree 231/2001 or to a violation of the Organisational Model and Ethical Code. Violations of corporate policies are also to be considered objects of reporting.

The contents of the report shall be precise, detailed, and sufficiently motivated, and need to be based on precise and coherent elements. There is no exhaustive list of cases that can be object of whistleblowing: all reports regarding behaviour, risks, crimes or wrongdoings, whether completed or attempted, damaging the Company, are taken into consideration, whether or not they are criminally relevant.

Therefore, whistleblowing does not concern personal grievances of the reporter or any claim/demands that fall within the law of work relationships. Furthermore, in the detailed description of the behaviour originating the report, there shall not be any information which does not strictly relate to the report's object.

3. ADDRESSEES OF THE REPORT

Addressee and, consequentially, responsible for the receipt and the handling of the reports regulated by this procedure, is the Auditing Body in charge *ex* Italian Legislative Decree 231/2001. Whenever the report concerns one of the members of the AB, it shall be forwarded to the administrative body.

4. METHODS AND CHANNELS OF REPORTING

Reports shall be transmitted to the Auditing Body through a dedicated channel, set up for this purpose, by filling the **Reporting form** which is attached to this document.

The Company has activated the following communication channels in order to allow the transmission of the report, granting confidentiality on the reporter's identity:

- Dedicated e-mail inbox: odv231nca@admiraltecnomar.com;
- Internal post/mail services. In that case, in order to grant confidentiality, it is necessary that the report is sent in a closed envelope bearing the words "reserved/personal" and addressed to:

«Organismo di vigilanza 231/2001
c/o THE ITALIAN SEA GROUP S.P.A.
Viale C. Colombo, n. 4 bis - Marina di Carrara (MS)»

5. MANAGEMENT OF THE REPORTS FROM THE

The activities which make up the process of managing the reports are:

- a) Reception and investigation;
- b) Technical analysis;
- c) decision.

a) Reception and Investigation

The Auditing Body receives the reports according to the above mentioned means and, after formalising the reception, prepares the investigation activities.

The AB is forbidden from transmitting, to the Company's top management, the notification of the opening of the whistleblowing procedure.

At the end of the investigation, whenever the report is obviously baseless, the AB shall have it rightfully archived, notifying the reporter. Whenever, on the contrary, the report is sound and relevant, the AB shall begin a specific analysis.

b) Approfondimento tecnico

To carry out the analysis of the facts contained in the report, according to their nature, the AB uses the Company's internal structures, otherwise uses external experts.

The AB can listen directly to the author of the report (if it is not anonymous), the reported, and any other person mentioned in the report, as well as anyone who can testify on the facts object of the report.

c) Decision

Following the analysis, in relation to the nature of the violation, the AB shall:

- Submit a complaint to the competent judicial authority, when there are the conditions
- Transmit a report to the following specific auditing bodies (where present): audit manager, administrative director, manager of the structure of belonging of the author of the violation
- Communicate the outcome of the analysis to the administrative body in order to adopt any further measures and/or actions that are concretely necessary to protect the Company, included, whenever there are the conditions, the exercise of the disciplinary action *ex art. 7* of Law 300/1970.

In any case, the reporter's confidentiality shall be granted.

6. DATA PROTECTION AND FILING/PRESERVATION OF DOCUMENTS

In order to grant handling and traceability of the reports, the Auditing Body prepares and updates all the related information, providing for filing.

The archive for the preservation of the documents – digital and/or paper – related to the reports is kept exclusively by the AB, in compliance with the law regarding personal data protection.

7. PROTECTION OF THE REPORTER

The procedure provides for the following protection for the different parties involved in the report, starting from the reporter.

Firstly, it grants confidentiality for the reporter, except for those cases in which the law requires for it to be excluded. This happens by granting to the reported the inability to access the report and the identity of the reporter, this inability is also extended to any third parties that have not been identified by the Company as addressees of the report or subjects appointed to any subsequent analysis of the reported facts.

The reporter, in any case, is properly protected from any actions that are retaliatory, discriminatory, or in any way unfair (termination, demotion, unjustified transfer, mobbing, harassment in the workplace, etc.) following the report, as long as such actions are carried out exclusively within the workplace relationships. The described protection measures are valid exclusively for those who report in good faith, that is those reporters who have brought up the issues believing it highly probable, on the basis of their knowledge, that an unlawful act or a wrongdoing has taken place.

Any employee who believes they have been discriminated due to the report has to notify the Auditing Body which, having evaluated the existence of the supporting elements, forwards the hypothesis of discrimination to the judicial authority and to the trade unions, notifying the Top Management.

8. PROTECTION OF THE REPORTED

The following measures of protection of the reported individual are provided for, pending the investigation for their possible liability, in order to avoid that this procedure is used in an abusive manner by bad faith actors or actors who falsely report facts with the only purpose of damaging the reporter or otherwise have participated to the unlawful behaviour together with other individuals and, by reporting, try to be exonerated by any future disciplinary actions from the Company.

For such reasons, the reports:

- Shall not contain any accusation that the reporter knows to be false;
- Shall not be utilised as a mean to solve simply personal issues;
- Shall not grant any protection to the reporter in case they have been accessory to the unlawful conduct.

It is forbidden to discipline the reported individual on the basis of what the reporter says, without any objective evidence and without having carried out an investigation on the reported facts.

If the report leads to a complaint to the judicial authority, the reported shall be notified.

9. SANCTIONS FOR EMPLOYEES, DIRECTORS, AND THIRD PARTIES

In the following cases:

- Certain liability of the reported;
- Abusive behaviour of the reporter;
- Retaliatory or discriminatory actions from the workforce – directors and subordinates – towards the reporter;
- Violation of confidentiality of the reporter from the body in charge of receiving the report;
- Violation of confidentiality linked to the management of the reports

The Company, according to the seriousness of the misconduct, applies the sanctions provided for in the Worker's Statute (law n. 300/1970) and CCNL, differentiating, therefore, between directors and employees.

The right of the Company to refer to the competent authorities – civil and criminal – shall remain in the case that the reported unlawful act presents the characteristics of a crime otherwise a tort.

For what concerns the lack of respect of this procedure by all those individuals who operate inside or in the name of the Company, such as collaborators, advisors, partners, suppliers, their contracts and letters of appointment need to include specific clauses which regulate the related relationships.

In particular, such clauses need to provide for the respect of the procedure and indicate the following applicable sanctions in case of violation:

- Warning for the punctual respect of the procedure;
- Application of a penalty, also in case of lack of respect of the warning, provided for as a percentage of the agreed compensation;
- Immediate termination of the contract.

Attachments to the procedure

- Reporting form;
- Information pursuant to art. 13 GDPR (EU Regulation 679/2016).

REPORTING FORM TO THE AB

Report pursuant to art. 6, co. 2-bis, d.lgs. 8 June 2001, n. 231, regarding unlawful conduct, relevant in accordance with the aforementioned decree and founded on precise and coherent factual elements, otherwise violations of the Organisation, management, and control Model or the Ethical Code of THE ITALIAN SEA GROUP S.p.A.

REPORTER'S DATA:

NAME and SURNAME: _____

FUNCTION: _____

DETAILED DESCRIPTION OF THE BEHAVIOUR ORIGINATING THE REPORT:

DATE/PERIOD _____

PLACE _____

DESCRIPTION OF THE FACT

AUTHOR OF THE FACT:

OTHER INFORMATION:

ANY OTHER INDIVIDUALS MADE AWARE OF THE FACT AND/OR ABLE TO TESTIFY

ANY EVIDENCE ATTACHED SUPPORTING THE REPORT

DATE: _____

SIGNATURE: _____

INFORMATION PURSUANT TO ART. 13 GDPR (EU REGULATION 679/2016)

The Italian Sea Group S.p.A., personal data controller, pursuant to art. 13 GDPR, notifies that Your personal data acquired through this report will be exclusively treated for purposes related to the respect of the obligations deriving from EU Regulation 679/2016 as well as used, and subsequently preserved, both digitally and in paper.

Recognising the legitimation of anonymous reports, the conferment of Your data appears discretionary, and any refusal in this regard will not imply any consequence to the validity of the work performed by TISG S.p.A.'s Auditing Body (from this point on, "AB"). The reporter remains, in any case, personally liable for any defamatory content of their communication and TISG S.p.A., through its AB, reserves the right to dismiss any report produced in obvious bad faith.

Furthermore, TISG S.p.A. reminds that the data provided by You shall be pertinent to the purpose of the report, so that the AB will be free to not follow up on any report regarding the conduct of individuals who are exempt from the obligations deriving from Italian Legislative Decree 231/2001. With the exception of the fulfilment of legal obligations, the personal data provided by You shall not have any scope of communication or distribution.

Pursuant with art. 15 of GDPR UE/2016/679 the reporter may exercise the following rights:

- Obtaining confirmation about whether their personal data is undergoing treatment and, in that case, obtaining access to the data and the following information:
 - a) Purpose of the treatment
 - b) Category of the relevant personal data
 - c) Recipients or categories of recipients to which the personal data has been or will be communicated
 - d) When possible, the foreseen period of preservation of personal data or, if not possible, the criteria used to determine such period
 - e) The existence of the right to ask to the data controller the correction or cancellation of personal data, or the limitation of the treatment for their related personal data, or to oppose to their treatment
 - f) Propose a complaint to a control authority
 - g) Know the origin whenever the data has been collected elsewhere
 - h) Know the existence of an automatic decisional process, including profiling pursuant to art. 22 paragraphs 1 and 4, GDPR UE/2016/679

- Be informed, whenever personal data is transferred to a third-party country or an international organisation, of the existence of proper guarantees pursuant to art. 46 concerning the transfer
- Obtain a copy of the data undergoing treatment, as long as this right does not damage other individuals' rights and freedom.

To exercise the aforementioned rights, You shall refer directly to the data controller pursuant to art. 37 of GDPR.

This document is an English translation from Italian. The Italian original shall prevail in case of difference in interpretation and/or factual errors.