



## **WHISTLEBLOWING PROCEDURE**

### **Corporate procedure of Plastod S.p.A. for the reporting of illegal activities and irregularities as per Legislative Decree No. 24 of March 10, 2023.**

#### **INTRODUCTION**

Plastod S.p.A. has implemented this whistleblowing system ("System") within the company, in compliance with Legislative Decree No. 24 of March 10, 2023, which transposes EU Directive 2019/1937 concerning "the protection of persons who report breaches of Union law."

This System is intended for all directors, shareholders, agents, and employees of Plastod S.p.A., as well as all of its collaborators (temporary workers, interns, trainees, service providers, agents, and consultants working with the company) ("Whistleblower/s").

This document aims to provide clear and complete information, particularly with reference to the following aspects:

- 1) the scope of the System;
- 2) the functioning of the System;
- 3) the guarantees offered to the whistleblower and the reported person.

#### **1 – SCOPE OF THE SYSTEM**

The system implemented by Plastod S.p.A. allows the Whistleblower to report, impartially and in good faith, even anonymously, any personal information they have become aware of concerning the company related to actions or omissions, whether committed or attempted, which are:

- criminally relevant;
- carried out in violation of internal control principles or other internal procedures or company provisions punishable by disciplinary action;
- likely to cause reputational harm to Plastod S.p.A.;
- likely to harm the health or safety of employees, citizens, or users, or harm the environment;
- likely to harm employees, users, or others engaged in activities at Plastod S.p.A.;
- in alleged or actual violation of the law, the National Collective Labour Agreement ("CCNL"), or Plastod S.p.A.'s internal regulations.

Since there is no exhaustive list of crimes or irregularities that can be reported, reports related to behaviors, crimes, or irregularities damaging Plastod S.p.A. are also considered relevant.

However, the following are excluded from the scope of the new regulations:

- reports related to personal interests of the Whistleblower, concerning their individual work relationships or relating to relationships with hierarchical superiors (e.g., labor disputes, discrimination, interpersonal conflicts between colleagues, reports regarding data processing within the individual employment relationship without a public injury, public interest, or the integrity of the private entity or administration);
- reports concerning matters covered by national defense secrecy, medical secrecy, or professional secrecy between a lawyer and client.

This document is accessible to all potential Whistleblowers through the Plastod S.p.A. website and can be downloaded and printed. A copy is also available at the company's Human Resources Office for consultation.

It is important to emphasize that using the System is voluntary. No penalty will be applied if the Whistleblower chooses not to use the System, provided that any alleged or actual crime, violation, threat, danger, harm, conduct, or situation contrary to any legal provisions, CCNL, or Plastod S.p.A.'s internal regulations is duly reported through alternative channels.

## **2 – OPERATION OF THE SYSTEM**

Any Whistleblower who decides to use Plastod S.p.A.'s whistleblowing system must follow a specific procedure, connecting to the Signalethic platform at <https://plastod.signalethic.it> and following the instructions in the user manual available in the latest version on the Signalethic platform.

Information on the processing of data related to whistleblowing reports can be found in the specific privacy notice available on the platform or directly on Plastod S.p.A.'s website in the Whistleblowing section.

Reports falling within the scope of the System will be handled by the Whistleblowing Committee (hereinafter also "Recipient/s"), consisting of 2 individuals:

- 1) Dr. Stefania Silanus (HR Specialist) tel. 3356043097
- 2) Dr. Simone Turrini (Administration Finance & Control Manager) tel. 3407152026

Once the report is submitted via the Signalethic platform, it will be processed based on the subject specified by the Whistleblower by one or both of the Committee members.

If the person being reported coincides with one of the Committee members, the Whistleblower must select "exclusive management (name of the Committee member not being reported)" from the list of report types. This ensures that the report is handled exclusively by the other Committee member, protecting the Whistleblower's identity.

Alternatively, the report can also be made orally via dedicated phone lines to the numbers listed above. Upon request from the Whistleblower, it will also be possible to make the report "in person" during a meeting scheduled within a reasonable time after the request, between the Whistleblower and the Recipient. In the case of an "oral" or "in-person" report, the Recipient will document the report on the Signalethic platform on behalf of the Whistleblower.

Regardless of the chosen channel, reports must be detailed and based on precise and consistent elements, concerning facts that can be verified and directly known by the reporter. In the case of allegations based on "hearsay," the report must include evidence supporting the claims and information to unequivocally identify the perpetrators of the unlawful conduct.

To prevent any misuse of the System and ensure data confidentiality, it is noted that this System applies only to the areas outlined in Article 1 of this document.

Once the report is received and taken in charge by the Committee, the Signaletic platform will electronically notify the Whistleblower (who has provided an email address) that their report has been updated, which can be viewed by logging into the Signaletic platform. If the Whistleblower has not provided an email address, they will not receive any email notification but can view any updates by logging directly into the Signaletic platform. Even in the case of an "anonymous" report, it is recommended that the Whistleblower provides an email address in the "stay informed" section, as the email will not be visible to the Committee members, ensuring the Whistleblower's anonymity.

After careful examination of the report by the Recipients, the Whistleblower will be electronically informed whether their report is admissible, i.e., whether it falls within the scope of the System.

If the report is admissible, the process described in the "Processing a Whistleblowing Report" section below will be implemented.

### **Processing a Whistleblowing Report**

#### **Collection of Personal Data**

The receipt of a whistleblowing report involves the processing of data. The System is managed by Plastod S.p.A. as the data controller.

In the context of a whistleblowing report, and subject to applicable legal or regulatory provisions, only the following categories of data may be recorded:

- a) the identity, roles, and contacts of the Whistleblower (if the report is not anonymous) and any other individuals involved in the report;
- b) the identity, roles, and contacts of the person being reported;
- c) the identity, roles, and contacts of those involved in the collection or processing of reports;
- d) the reported facts;
- e) the information collected during the verification process of the reported facts;
- f) the summary of the verification procedure;
- g) the actions taken in relation to the report.

The facts collected must be strictly limited to the scope of the System as defined in Article 1 of this document.

Additionally, the Whistleblower must base their report only on information presented objectively and directly related to the scope of the System, and only to the extent strictly necessary to verify the alleged facts.

### **Verification Procedures for the Admissibility of the Report and Its Investigation**

Once received, the Recipients will first verify whether the whistleblowing report falls within the scope of the System. If not, and if it is not necessary to investigate a relevant disciplinary behavior, the data related to the report will be immediately destroyed.

Reports outside the scope of the System will be kept for the period necessary to assess whether they are required for the investigation of a relevant disciplinary behavior.

If the Recipients confirm that the report falls within the scope of the System, they will manage the report and conduct an investigation, including the collection of all documents, data, and information strictly necessary for this process.

In performing their duties, the Whistleblowing Committee must ensure:

- a) confidentiality of all data and information received and used in the course of its investigative activity, except in cases where the law requires providing information;
- b) a thorough analysis of all necessary data, information, or documents for their investigation.

Plastod S.p.A. guarantees the confidentiality of information collected in relation to the report and is committed, through the specially created Committee, to manage it within reasonable timeframes.

### **3 – GUARANTEES OFFERED TO THE WHISTLEBLOWER AND THE REPORTED PERSON**

#### **Confidentiality of the Whistleblower's Identity**

Although the Signaletic platform also accepts anonymous reports, the Whistleblower is strongly encouraged to submit identified reports (i.e., those where the Whistleblower's identity is declared) to allow for better management of the investigation.

During the processing of the report, the Whistleblowing Committee ensures the maximum confidentiality of the Whistleblower's identity (if declared).

Anyone who is aware of reports made through the System must maintain the utmost confidentiality regarding all such information, especially regarding the Whistleblower's identity, if known. In particular, anyone with access to reports made through the System will receive specific instructions on how to handle personal data and will be subject to specific training sessions.

Plastod S.p.A. ensures that access to reports will be restricted to a limited number of people, based on a strict need to know, including through the implementation of appropriate access control measures.

Concerning disciplinary proceedings, the Whistleblower's identity may be disclosed to the person in charge of the relevant department or the accused person in cases where:

- there is express consent from the Whistleblower;
- or, the disciplinary charge is solely based on the report, and the knowledge of the Whistleblower's identity is absolutely necessary for the accused person's defense, as requested and justified in writing by them.

#### **Prohibition of Retaliation Against the Whistleblower**

No retaliation or discriminatory measures, direct or indirect, concerning working conditions related to the report, whether directly or indirectly, are allowed or tolerated against the Whistleblower. Discriminatory measures include unjustified disciplinary actions, unjustified downgrading, workplace harassment, or any other form of retaliation that leads to uncomfortable or intolerable working conditions.

#### **Sanctioning System**

The Whistleblower acting impartially and in good faith will not be sanctioned or have their contract terminated for reporting facts under this procedure, even if the facts later turn out to be inaccurate or lead to no consequences.

Conversely, the misuse of the System may subject the Whistleblower to consequences, such as in the case of reports found to be unfounded, made with malicious intent or gross negligence, or made for manifestly opportunistic reasons and/or to harm the reported person or others. In such cases, disciplinary sanctions will be proportional to the seriousness and gravity of the proven illicit behavior and may even lead to termination of the relationship, in compliance with legal provisions and applicable CCNL regulations.

### **Confidentiality of the Identity of the Reported Person**

The identity of anyone being reported will be treated with the utmost confidentiality. Any information identifying the person being reported cannot be disclosed except to the judicial authorities and those directly involved in the investigation.

Plastod S.p.A. guarantees that access to reports will be limited, based on a strict need to know, to a limited number of people, through the implementation of adequate access control measures.

### **Data Retention Period**

Data related to a whistleblowing report, considered by the Recipients as outside the scope of the System, will be immediately destroyed, unless there are other legitimate grounds for retaining them, such as an investigation into a disciplinarily relevant conduct, in which case they will be kept for the strictly necessary time and subsequently destroyed.

If, after an investigation, the whistleblowing report does not lead to a disciplinary or judicial procedure, the data related to the report will be destroyed by the Recipients.

The Whistleblower can check the status of the investigation process on the platform until its completion.

In the case of disciplinary or judicial proceedings against a person or anyone who made an improper report, the relevant data will be retained by the Recipients until the end of the possible judicial procedure.

### **Respect of Access and Rectification Rights**

Plastod S.p.A. guarantees that anyone identified within the System has the right to access their personal data and request its removal or correction if it is objectively inaccurate, incomplete, ambiguous, or outdated, including by providing supplementary statements.

In particular, any identified whistleblower or reported person within the System has the right to correct, complete, update, block, or delete any personal data that is objectively inaccurate, incomplete, ambiguous, outdated, or prohibited from being collected, used, communicated, or stored.

Moreover, every Whistleblower has the right to access, query, and object to the processing of their personal data.

Regarding the right to access, in no case will the person subject to the report obtain information on the Whistleblower's identity based on their right to access. Any information identifying the Whistleblower will be omitted from the documentation provided.

The right to access may be restricted to ensure the confidentiality of the Whistleblower's identity or, when necessary, to conduct defensive investigations or exercise a right in judicial proceedings.

The right of opposition of the person being reported may also be restricted if legitimate reasons for processing prevail over the interests, rights, and freedoms of the person concerned or for the determination, exercise, or defense in legal proceedings. Plastod S.p.A. will document this assessment internally for accountability purposes.

In such cases, the person being reported will receive a communication clarifying and justifying any limitation of their rights.

### **Security Measures**

Plastod ensures that appropriate technical and organizational security measures will be implemented to protect the confidentiality of the data and prevent any abuse or breach of the data, in accordance with Article 32 of Regulation (EU) 679/2016.

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### **Plastod S.p.A**

subject to the management and coordination of Finanziaria Plastod – Società di Partecipazioni Industriali Srl

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