



PROTOCOL FOR MANAGING WHISTLEBLOWING REPORTS

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1. INTRODUCTION AND SCOPE

“**Whistleblowing**” is the term that identifies a Report made by an individual or entity that, in carrying out their duties, becomes aware of a wrongdoing, a risk or a hazardous situation that may harm the company they work for, as well as customers, colleagues, citizens and any other category of individuals and entities.

The Company Dalter Alimentari S.p.A. (hereinafter Dalter), aware of ethical issues and of acting fairly in doing business, has put in place a system to receive and manage reports of actions, facts or situations that may constitute a wrongdoing in relation to:

- Legislation in force
- The Code of Ethics



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- The Organisation, Management and Control Model pursuant to [Italian] Legislative Decree 231/01 (Compliance Programme)
- The Consolidated Law on Safety - [Italian] Legislative Decree 81/08
- The Quality Management System
- Alleged breaches of regulations or laws in carrying out work activities that may harm or jeopardise the Company, even only regarding its image
- Regulation (EU) 2016/679 (GDPR)

The purpose of the procedure adopted by Dalter is to:

- guarantee the **confidentiality of the reporting person** and in the spirit of the law, **protect them from possible retaliation**;
- foster a **culture grounded in responsibility and ethics**;
- enable Company Boards to be informed of facts or conduct that go against the ethical principles adopted, in order to identify and manage possible shortcomings in the internal control and risk management system;
- give recipients guidelines to make and manage reports effectively, responsibly and in compliance with the law.

This procedure identifies:

- the individuals and entities that may make a Report;
- the actions or facts that may be Reported, as well as the requirements in order for the Report to be taken into consideration;
- the procedures to report alleged breaches and the individuals and entities in charge of receiving the Reports;
- the preliminary analysis and, if applicable, investigation at the time a Report is made;
- the protocols adopted to guarantee the confidentiality of personal data of the Reporting person(s) and of the data Reported;
- the protocols adopted to guarantee the protection of the personal data of the Reporting person and of any reported person;
- the protocols adopted to guarantee a ban on retaliation and a ban on discrimination against the Reporting person;
- lastly, the purpose of this protocol is to guarantee that activities to manage Reporting are carried out in compliance with principles of professionalism, transparency and fairness, in compliance with provisions of [Italian] Decree-Law 24/2023 and more generally with applicable laws and regulations, as well as the Code of Ethics and Compliance Programme.

2. REFERENCES

- Legislative Decree 231/01 as amended
- Legislative Decree 24/2023 transposing Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law
- Regulation (EU) 2016/679 (GDPR)
- ANAC Decision 311 of 12 July 2023 - Guidelines on the protection of people who report breaches of Union law and the protection of people who report breaches of national regulatory provisions, Procedures for presenting and managing external reports.

3. DEFINITIONS



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- **Internal Channel:** the tool adopted by Dalter pursuant to Article 4 of Legislative Decree 24/2023 which enables the sending of reports of possible breaches of law, regulations, rules or procedures. The Internal Channel adopted by Dalter guarantees the confidentiality of the Reporting person's identity and their personal data, as well as the Report contents and related documents
- **Facilitator:** An individual who assists a reporting person in the Reporting process, operating in the same work-related context and whose assistance must be kept confidential.
- **Whistleblower or Reporting Person:** individuals who report the breaches they become aware of in a work-related context.
- **Person involved or reported:** the person mentioned in the Report as the person the breach refers to, or who is in any case implicated in the Report;
- **SB:** The Supervisory Board in charge of supervising the functioning of and compliance with the Compliance Programme adopted by Dalter.
- **Assignees:** people and entities that have been assigned some activities related to the investigation to carry out.
- **Organisational and Management Model or MOG:** the Compliance Programme adopted by Dalter pursuant to Legislative Decree 231/01 as amended.
- **Reporting:** any communication concerning alleged findings, irregularities, breaches of EU law, reprehensible conduct and acts or in any case any practice not conforming to the provisions of the Code of Ethics and the Compliance Programme as a whole, or in any event that may cause harm, also to the Company's image, referable to a conduct adopted by employees, members of company boards and by third parties (partners, customers, suppliers, consultants, external operators).
- **Anonymous reporting:** reporting in which the general details of the sender are not indicated or cannot be traced;
- **Reporting in bad faith:** reporting without grounds, undertaken exclusively for the purpose of harming or otherwise damaging employees or members of company boards;
- **Conflict of interest:** any situation where the person appointed to investigate the Report has personal and/or personal interests that conflict with the impartiality requested to carry out the task, to an extent that they are not able to objectively evaluate the Report. All conflict-of-interest situations must be declared and avoided, assigning investigations to other Functions or individuals.
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, adopted based on the Report or reported information or public disclosure that wrongfully harms or may wrongfully harm, directly or indirectly the person making the report or reporting information.

4. RESPONSIBILITIES

This Protocol is an integral part of Dalter's Compliance Programme.

Responsibility for adopting this Protocol is given to the Supervisory Board, which is specifically appointed by Dalter and authorised to carry out the activities considered necessary to perform the duties assigned by Legislative Decree 24/2023 and by this procedure.

The Supervisory Board may be assisted by internal units considered the most competent for the reported matter.

The following may make a Report:

- All company functions;
- All employees of any level, and external staff and operators;
- volunteers and trainees, paid and unpaid;



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- external entities and people that have relations with Dalter: (so-called stakeholders, such as members, customers, suppliers, agents, dealers, partners, contractors, sub-contractors as well as their staff and employees;
- shareholders and members of management, control and supervisory boards of companies.

In particular, Reports may be sent by all company functions, by individuals that are directly concerned with the reference process, and by people (also outside the company organisation) who have become aware of facts that could constitute a wrongdoing or an alleged breach of the Compliance Programme or in general a fact that is relevant for the purposes of Legislative Decree 231/2001.

Reports of breaches must concern conduct, actions or omissions that the reporting person has become aware of in a **work-related context**.

5. REPORTING PROCEDURES

5.1 WHISTLEBLOWING AND LEGISLATIVE DECREE 24/2023

The term Whistleblowing refers to the legal instrument conceived and tested in the United States and Great Britain to guarantee timely information on any types of risk, such as fraud harming or committed by the organisation, negligence, wrongdoings, threats, etc.

Italy transposed the European Directive with Legislative Decree no. 24 of 10 March 2023 (Implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws. (23G00032) (Gazzetta Ufficiale Serie Generale no. 63 of 15-03-2023).

Article 1 of the decree indicates the offences that are significant and which must be reported via the Whistleblowing channel:

administrative, accounting, civil or criminal offences;

unlawful conduct that is significant pursuant to Legislative Decree no. 231 of 8 June 2001, such as the commission of predicate crimes indicated in Legislative Decree 231/01, or failure to observe the safeguards envisaged in the Compliance Programme;

unlawful acts that come under the scope of EU or national acts;

acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union;

acts or omissions concerning the domestic market.

It is also specified that the provisions of the decree **do not** apply to:

challenges, claims or demands related to a personal interest of the reporting person or of the person reporting information to the judicial or accounting authorities that refer exclusively to their individual work or a public employment relationship, or to the relationship with their superiors;

the reporting of breaches where already governed, on a mandatory basis, by European Union or national acts;



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the reporting of breaches of national security, and of contracts relating to defence or national security aspects, unless those aspects are covered by relevant secondary law of the European Union.

The decree also governs the **protection of so-called** “whistleblowers” from retaliatory actions.

In particular, Article 17 of the decree indicates the retaliatory conduct against the whistleblower that is prohibited. This conduct refers to:

dismissal

suspension, also of a disciplinary nature or equivalent measures

withholding promotion or demotion

a transfer of duties, change of location of place of work, reduction in wages

Transfer

changes in working hours

withholding training or any restriction to training

a negative performance assessment or employment reference

coercion, ostracism, intimidation, harassment, discrimination and unfair treatment

failure to renew, convert, or early termination of a temporary employment contract

harm, including to the person's reputation, particularly in social media, or financial or economic loss

blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry

early termination or cancellation of a contract for goods or services

Employers concerned, both public and private, are therefore required to put in place procedures and communication channels useful for encouraging reporting within the company, guaranteeing the confidentiality of the reporting person and the documents produced.

Similarly, individuals who **with malice or gross negligence** make Reports that prove to be unfounded, and are intended for the sole purpose of damaging or harming people, processes or the Company, may be subject to disciplinary proceedings, in accordance with the applicable CCNL (national collective bargaining agreement), in addition to further measures envisaged by law.

5.2 INTERNAL REPORTING CHANNELS

In compliance with “Guidelines on the protection of people who report breaches of Union law and the protection of people who report breaches of national regulatory provisions. Procedures for the presentation and management of external reports” issued by ANAC, with Decision no. 311 of 12 July 2023, Dalter **has set up the following dedicated internal channels:**



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REPORTING IN WRITING	Electronic channel accessible only to the Manager/SB: Anyone who feels the need to report events or situations as described in Chapter 1, may make a report in writing, accessing the portal https://dalterfood.whistlelink.com/ which has been specifically activated for this purpose
REPORTING VERBALLY	By accessing the portal https://dalterfood.whistlelink.com/ , it is possible to record a report, also verbally, using the dedicated feature. Alternatively, the reporting person may request to speak to the SB, to explain the reported information verbally. This form of reporting is recorded in writing.

The SB will guarantee that reporting persons are protected from any form of retaliation, discrimination or penalisation, and will ensure the utmost confidentiality of their identity and of any news, information and reports, failing which specific sanctions will be imposed, save for requirements concerning investigations conducted where the support of advisors external to the SB or of other corporate functions is required. The protection is also valid for any facilitator that supports the reporting person and for all individuals involved in the reporting.

In the event of a conflict of interests with the reported person or in any case with a person concerned with the reporting, or in all cases where the person in charge of the reporting, or the SB, is also the reporting person/party, the report may be addressed to the senior management of the company, that will guarantee effective, independent and autonomous management, while complying with the obligation to maintain confidentiality.

Anonymous reporting, where adequately described in detail, is equivalent to ordinary reporting.

In any event, the anonymous reporting person or party that subsequently has to be identified, may inform ANAC that they have been subject to retaliation and will be entitled to the protection afforded by Legislative Decree 24/2023 against retaliatory measures.

Anonymous reporting is recorded as confidential and related documentation is eliminated five years after it has been received, thus making it possible to be traced in cases where the reporting party informs ANAC that they have been subject to retaliation because of the anonymous reporting.

In the case of reporting made in bad faith, or reporting that is unfounded made with malice or gross negligence, the SB will provide a suitable reply, censuring the conduct and informing the Company in the case where the bad faith, or malice and/or serious negligence have been ascertained.

In fact, protection of the reporting person is not guaranteed when the reporting person's criminal liability for offences of defamation or slander or, in any event, for the same offences committed with reporting to the judicial or accounting authorities pursuant to Article 16, paragraph 3 of Legislative Decree 24/2023, or their civil liability, for the same reason, in cases of malice or gross negligence, have been ascertained, even with a first instance ruling (**Responsibility of the Reporting Person**).

In addition, this Procedure **does not cover** Reports or information received by ordinary email, by certified email (PEC) or filed at the registered office or delivered in a manner not conforming to the procedures envisaged above, and therefore the protections envisaged by Law will not apply.

5.3. THE REPORT

The Reporting Party shall use the **internal channels** referred to in the previous article, to make the Report.



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In any case it is essential for the Report submitted by the Reporting person to be adequately **described** and **to contain full details**, i.e. concerning facts that may be ascertained and are directly known by the Reporting person and which have not been reported or referred to by other persons, as well as information and data to unequivocally identify the persons committing the breach.

In particular, the following must be made clear:

the circumstances of the time and place when the reported fact occurred;

the description of the fact;

general details or other elements identifying the person committing the reported facts (job title, place of employment);

any documents supporting the report;

indication of other persons or entities potentially aware of the facts.

Conversely, the scope of this procedure **does not** cover:

- reports of **personal situations** concerning claims or protests regarding relations with superiors or colleagues, as well as relating to the performance of own work;
- reports **based on mere suspicions or rumours concerning personal facts that do not constitute a wrongdoing**: as it is necessary to also take into account the interest of third parties the information in the report refers to, as well as avoid the Company carrying out internal inspections that risk being of little use, and are in any case costly.

6. MANAGING REPORTING

After receiving the Report according to the Internal Channel envisaged in this procedure, in writing or verbally, as described above, the Report is managed in the following stages.

6.1 REGISTRATION AND RETENTION

The Report will be registered in a confidential manner and kept in accordance with law, in such a way as to guarantee the utmost security and confidentiality.

The Reporting person will be issued with a **notice indicating that the report has been taken into consideration no later than seven (7) days from the date of receipt**. The notice is sent via the same system used by the Reporting person.

Any documentation shall be contained in a confidential file kept by the Supervisory Board at its offices. The SB is responsible for guaranteeing the necessary level of confidentiality of the Reporting person and for managing all documentation received relating to the Report, adopting suitable technical and organisational security measures.

If a request has been made for a **meeting with the SB**, this notice will contain a proposed date, that in any case shall be scheduled within 30 days, and the request for consent to the meeting being recorded.

The minutes taken after the meeting are submitted by the SB within 20 days to the reporting person, who may verify, amend and confirm these minutes by signing them.

All documentation concerning the Report, including the minutes of meetings, will be contained in a confidential file and kept by the SB.



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6.2 PRELIMINARY ANALYSIS / TRIAGE

After receiving the Report, the SB will review it on a preliminary basis, to ascertain whether the requirements in Legislative Decree 24/2023 to give the Reporting person the protections envisaged therein have been met. For this purpose, the SB may request the Reporting person to provide additional information via the dedicated channel or in person, where agreed to by the latter.

After assessing the Report's eligibility the SB files it, or starts the internal procedure, with necessary due care, to verify the facts declared by the Reporting person, assigning competent units to continue activities. In compliance with the utmost confidentiality and principles of impartiality, the SB may undertake all activities considered appropriate, including personal interviews of anyone who may provide information on the episodes indicated.

In particular, the SB shall evaluate:

- the type of wrongdoing in relation to the law in force, applicable regulations, the policies and procedures adopted by the Company (i.e. a predicate crime, breach of privacy, of the Code of Ethics or system procedures)
- whether it is competent or whether it should assign the preliminary analysis to one of the assignees
- the eligibility of the Report
- the identification of the Corporate Board competent for the type of Reporting, (i.e.: the Board of Directors, the Board of Statutory Auditors, the DPO, the Employer ...)
- the need for further information.

After the preliminary analysis, the SB draws up a specific memorandum or minutes with the outcome of this stage.

6.3 INVESTIGATION

The term investigation means all activities aimed at verifying the content of the Reports and at obtaining useful elements for the subsequent evaluation, guaranteeing the utmost confidentiality of the Reporting person and the reported information during all stages.

The main purpose of the investigation is to verify the truthfulness of the information investigated, providing a specific description of the ascertained facts, through objective audit procedures and investigation techniques.

The investigation may be conducted by the SB, by assignees, by specifically assigned units of the Company or by external, independent specialists selected and appointed by the SB.

Everyone must cooperate with the person/entity in charge of the Investigation, during the Investigation proceedings.

For each Investigation, the person/entity in charge will prepare a final report containing at least:

- the ascertained facts;
- the evidence gathered;
- the causes and the shortcomings that enabled the reported situation to take place.

On the outcome of the investigations, if the report received is unfounded, the SB will dismiss the report and, where possible, inform the reporting person.



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If the Report does have grounds, the SB informs the competent Body identified in the previous section (ref. "Investigation / Triage") to take necessary actions, which are defined in relation to the specific profile of the situation.

For example, the SB will:

- notify the outcome of the investigation to the Board of Directors, if the report concerns a Board Director or Senior Manager of the Area that the employee reporting the ascertained breach belongs to, so that it may take relevant measures, including, if applicable, disciplinary actions, provided that this measure, due to the severity of the facts, is not the direct responsibility of HR. In the latter case, the SB will forward the report to HR, as confidential.
- submit the Report to the competent Judicial Authorities, if required by law, after informing the reporting party;
- adopt all necessary administrative measures to fully restore lawfulness, or have such measures adopted if the responsibility of other persons or bodies.
- notify the Reporting person, at the end of the investigations conducted according to the above terms, of the outcome and status.

The investigation **shall be completed within three (3) months from the date of receipt of the Report.**

On the outcome of the investigation, the SB will notify the Reporting person of the findings. The findings shall be sent to the Reporting person via the same reporting channel used to make the Report, where possible.

6.4 FILING AND RETENTION

Reports, any attachments and all supporting documents concerning the management of Reports are kept by the SB according to procedures it considers appropriate. Only SB members may access the files. The processing of the data of people involved and/or mentioned in the Reports is protected in compliance with laws in forces and the company's privacy procedures.

All documentation will be kept, unless otherwise indicated by law, in expressly provided for cases, for 5 years from the closing date of activities, based on provisions in Article 14 of Legislative Decree 24/2023, in compliance with confidentiality obligations.

7. CONFIDENTIALITY

The Reporting person's confidentiality and identity are guaranteed in accordance with the obligations in Article 12, paragraphs 2 and following of Legislative Decree 24/2023 during all process stages and after closure. The SB and all persons and entities considered to be the most competent in managing the Report, appointed as necessary, shall keep the personal data and circumstances of the Report confidential. The utmost confidentiality is guaranteed for reported persons and facts, using for this purpose communication criteria and procedures that are suitable for protecting the identity and good standing of the people mentioned in the report, avoiding in any case the disclosure of acquired data to third parties not involved in the process to manage the Reports. The management of the Reports and related data processing for privacy purposes are undertaken in compliance with the provisions of Italian law and with Regulation (EU) 2016/679.



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8. EXTERNAL REPORTING CHANNEL, PUBLIC DISCLOSURE, REPORTING TO THE AUTHORITIES

Reporting to ANAC, through the platform available on the Authority's institutional website, may only take place if one of the following conditions are met:

there is no obligation to set up an internal reporting channel, in the work-related context, or this channel, even if mandatory, is not active or, even if activated, does not conform to the provisions of Article 4, Legislative Decree 24/2023;

the reporting person has already made an internal report which has not been followed up;

the reporting person has reasonable grounds to believe that, if they were to make an internal report, the report would not be effectively followed up or the report might give rise to the risk of retaliation;

the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The same Authority provides indications and describes the procedures to adopt to use this channel on its website.

The Reporting person that discloses information to the public about breaches, through the press or by electronic means or in any case by means that can reach a high number of people, will be entitled to the protection envisaged in Legislative Decree 24/2023 if, at the time of the public disclosure, certain conditions are met and namely:

the reporting person previously made an internal and external report, or made an external report directly, which was not followed up within the established time limits regarding the measures envisaged or adopted to follow up reports;

the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;

the reporting person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the person who received the report may be colluding with the perpetrator of the breach or involved in the breach itself.

If the whistleblower is a public official or public service officer, also where they have made a Report themselves through the internal or external channels envisaged by Legislative Decree 24/2023, they are not exempt in any case from the



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obligation - pursuant to the combined provisions of Article 331 of the Code of Criminal Procedure and Articles 361 and 362 of the Criminal Code - to report criminally relevant facts to the Judicial Authorities. In any event, where public employees report a crime to the Judicial Authorities and are then discriminated against due to the report, they are entitled to the protection envisaged in Legislative Decree 24/2023 for the retaliation they have been subject to. The guarantees of confidentiality and protection for the reporting person also apply to reports made to the Judicial Authorities where complaints have been filed.

9. FINAL PROVISIONS

The procedure and provisions in this protocol may be revised, as necessary. For all matters not specifically provided for herein, reference is made to provisions in Dalter's Compliance Programme, to Legislative Decree 24/2023, to indications provided by ANAC and to laws in force.