



Information on crime reporting channels

For the attention of all Cormas SpA staff, collaborators, suppliers, customers, as well as subjects who in any capacity have legal and commercial relationships with the Company

OBJECT: INFORMATION ON THE CHANNELS FOR REPORTING OFFENSES PURSUANT TO THE LEGISLATIVE DECREE. 24/2023 – DISCIPLINE ON WHISTLEBLOWING

This information is intended to inform all interested parties who, following the entry into force of the Legislative Decree. 24/2023, which effectively implemented European Directive no. 2019/1937, regarding the reporting of illicit acts (so-called whistleblowing), CORMAS S.p.A. has taken steps to adopt all necessary measures to comply with the aforementioned legislation. In particular, the aforementioned D.lgs. 24/2023 requires companies to:

- equip itself with specific internal channels for reporting offences, capable of protecting the confidentiality of the reporter, of the person involved, of any subjects mentioned in the report, as well as the content of the same and its attachments, entrusting their management to an internal or external person to the company, specially trained, autonomous and independent from the same: **in this regard, CORMAS S.p.A. has opted to entrust the aforementioned function to the lawyer Elisa Pavanello.** For the regulation of the aforementioned channels, please refer to the specific procedure established.
- inform all potentially interested parties of the methods for reporting offenses through the aforementioned internal channels: in this regard, CORMAS S.p.A. intended to publish the procedure on its website, on the company noticeboard and through an email communication sent to all recipients of the discipline.
- inform all potentially interested parties of the possibility of making any reports directly to the ANAC (National Anti-Corruption Authority), indicating the relevant conditions and methods for proceeding in this sense: in this regard, CORMAS S.p.A. refers to the specific procedure established.

Having said all this, the Company, in fulfillment of the aforementioned regulatory obligations, provides the following information.

1. What is WHISTLEBLOWING?

The term whistleblowing indicates the practice of reporting illicit conduct occurring within the Company, encountered by employees, collaborators, suppliers, professionals and customers, during one's work and/or professional activity, or in the course of legal and commercial relationships with the same.

2. Who can make a report?

All individuals who work in various capacities at the Company (whether in top positions or under the direction of others) or those who collaborate or interact with the same in any capacity (e.g. customers, suppliers, collaborators, professionals, etc.), they can report behavior, an act or an omission that they believe to be unlawful pursuant to and for the purposes of the Legislative Decree. 24/2023.

Specifically, they may report unlawful conduct, of which they have become aware, during their working, professional or ongoing legal relations with the Company:

- employed workers of the Company (including those still on probation), or personnel employed by companies supplying the same;
- candidates for vacant job positions, where the information on the violations they intend to report was acquired during the selection process or in other pre-contractual phases;
- freelance professionals and collaborators of the Company;
- former employees or former collaborators of the Company, where the information on the violations they intend to report was acquired during the employment and/or collaboration relationship;
- volunteers and interns, paid and unpaid, who work for the Company;
- shareholders and people with administrative, management, control, supervisory or representation functions, even if these functions are exercised on a purely de facto basis within the Company.

3. What can be reported?

The reporting party may make detailed reports relating to:

- a) Illegal conduct relevant pursuant to Legislative Decree 231/2001, i.e. potentially integrating the so-called predicate crimes, of which he became aware due to the functions performed within the Company, or relationships (of any type) with the same;
- b) Behaviors and/or practices that violate the provisions of the Model, the Protocols, the Procedures, the Operating Instructions or the Code of Ethics adopted by the Company;
- c) Violations of national regulatory provisions (criminal, civil, administrative or accounting offenses other than those identified as violations of EU law);
- d) Violations of provisions of the Authorities;
- e) Violations of human rights;
- f) Behavior that causes damage or prejudice, even if only to its image, to the Company;
- g) offenses that fall within the scope of application of the European Union or national acts indicated in the Annex to the Legislative Decree. 24/2023, or the national acts that constitute the implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937, although not indicated in the annex of the Legislative Decree. 24/2023, relating in any case to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- h) acts or omissions that harm the financial interests of the European Union;



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- i) acts or omissions relating to the internal market, including violations of European Union rules on competition and state aid, as well as violations of corporate tax rules;
- j) acts or behaviors which, although not expressly included in the previous points, may potentially frustrate the object or purpose of the provisions of the European Union acts regulating the sectors indicated in points e, f, g of this list.

In order to facilitate the identification of the facts that may be subject to reporting, the following is a purely illustrative and non-exhaustive list of relevant conduct/behaviors:

- violation of codes of conduct;
- irregularities in accounting, administrative and tax obligations or in the establishment of the financial statements;
- false declarations and false certifications;
- violation of regulations regarding environmental matters, workplace safety and controls;
- non-transparent hiring;
- behavior aimed at hindering the control activities of the Supervisory Authorities (e.g. failure to deliver documentation, presentation of false or misleading information);
- promise or giving of money, goods or services or other benefits aimed at bribing suppliers, customers or public officials;
- actions likely to cause damage to the image of the Company

It is absolutely forbidden to make reports that:

- **involve violations, conduct, omissions, which the reporting party has no reasonable reason to believe are true;**
- **are spurious, defamatory or slanderous;**
- **are of a discriminatory nature, as they relate to sexual, religious, political or racial or ethnic orientation of the person reported;**
- **are only aimed at damaging the reported subject;**
- **ultimately, they materialize forms of abuse and/or exploitation of the whistleblowing institution.**

The person who makes prohibited reports, and in particular reports that are mendacious, defamatory, slanderous, with the sole purpose of damaging the reported person, is aware that the protection measures of the Legislative Decree. 24/2023 and cannot be applied against him and a disciplinary sanction may be imposed on him, where his criminal liability for the crimes of defamation or slander is established, or his civil liability for the same title.

4. How to make a report

Persons who intend to report an illicit act attributable to the hypotheses listed above have the following reporting channels available.



4.1. Internal reporting channels

The Company, pursuant to and for the purposes of art. 4 of the Legislative Decree. 24/2023, has implemented specific internal reporting channels, which guarantee the confidentiality of the reporter, the person involved, the subjects possibly mentioned in the report, as well as the content of the same and the related attachments, as specified in the "Procedure for the management of whistleblowing", available at the company and on the Company's website, in the dedicated section.

Specifically, for the purposes of this paragraph, the reporter can proceed with the reporting through the following channels:

- a) **Priority channel:** sending the report by registered letter with return receipt to the attention of the Manager of the reporting channels, at the Wi Advisory Law Firm, located in Padua, via Francesco Rismondo n. 2/E. In this case, the reporting party will take care to insert the report in two closed envelopes: the first with their identification data together with a photocopy of their identification document; the second with the content of the report, in order to separate your identification data from the report. Both must then be inserted into a third sealed envelope bearing the words "Reserved for the Manager of the reporting channels" on the outside, in the person of the lawyer **Elisa Pavanello**;
- b) **Alternative channel:** the use of the reserved telephone line: 3513036500, by interacting directly with the Manager, or by leaving a message on the answering machine. The reporting party may also request a specific direct meeting with the Manager to make their report in person. During the conversation or messaging the whistleblower is free to reveal or not reveal his or her identity;

In any case, it is essential that the reporting party indicates in the subject of the communication the "NAME OF THE COMPANY IN WHICH THE CRIME WOULD HAVE OCCURRED" in order to allow the relevant investigation activities..

Furthermore, in the report, whatever method is chosen for its implementation, the reporting party must describe in detail the fact he intends to report, with a clear indication of

- i. name and surname, qualification and function/role of the responsible person (so-called reported);
- ii. circumstances of time and place of the event, together with any other element considered relevant for the purposes of the report;
- iii. any subjects present at the site of the violation, who can potentially testify to the incident;
- iv. any attached documentation, which can confirm the validity of the reported fact;
- v. any private interests linked to the report;
- vi. any other information that may facilitate the collection of evidence on what has been reported.

To facilitate reporting, it is possible to use the "Offences reporting form - whistleblowing", available on the company noticeboards and on the company website, in the dedicated section.

The reporting person has the right to indicate his/her name and surname in the communication, as well as useful elements to identify his/her role within the Company, or the relationships he/she has with the same, unless he/she wishes to make an anonymous report.

In the latter case, the reporting party is aware that reports made anonymously can only be taken into consideration if adequately detailed and provided in great detail.



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4.2 External reporting channel

The Company informs that it is also possible to report any offenses by using the reporting channels made available by the National Anti-Corruption Authority (ANAC) and found on the institutional website <https://www.anticorruzione.it/-/whistleblowing>. The operational instructions to follow to report are published on the website of the aforementioned Authority, to which reference is expressly made.

In any case, here, it is highlighted that the reporting person can make an external report only if, at the time of its submission, one of the following conditions occurs:

- a) the mandatory activation of the internal reporting channel is not envisaged within his/her work context or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of the law (art. 4, Legislative Decree 24/2023);
- b) the reporting person has already made an internal report and it has not been followed up on;
- c) the reporting person has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that it could lead to the risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the violation could constitute an imminent or obvious danger to the public interest.

As part of its function, the ANAC will carry out appropriate preliminary investigations to verify the existence of the legal conditions legitimizing the sending of the report.

For the analysis of the protection measures adopted by the Company to protect the confidentiality of the whistleblower, as well as to guarantee it against any retaliatory or discriminatory acts, please refer to the "Procedure for the management of whistleblowing".

Creazzo, 17/12/2023