

Sirmione, 14 July 2023

Dear  
Employees  
Partners  
Clients  
Suppliers  
Trade Unions  
Consultants

**Object: WHISTLEBLOWING – new protocols circular 2023**

Dear Madam/Sirs,

as you are certainly aware, the EU Whistleblowing Directive (2019/1937) has required EU Member States to implement requirements for the protection of whistleblowers. Italy has implemented the above directive with **Legislative Decree No. 24/2023**, which collects together in a single regulatory text the entire discipline of whistleblowing channels and the protections afforded to whistleblowers, both in the public and private sectors.

The legislation in question has also long since been included in Legislative Decree no. 231/2001, which states that Organisational and Control Models must provide for *'one or more channels enabling the submission of circumstantiated reports of unlawful conduct, in order to protect the integrity of the entity'*.

In light of the above, we hereby inform you that the Company has updated the protocols already in force, bringing them into line with the aforementioned legal provisions. Below is a brief summary of the contents:

What can be reported:

1. Administrative offences
2. Offences pursuant to Legislative Decree 231/01 or violations of the Organisational Model
3. Offences falling within the scope of European Union or national acts (public procurement; services, food and feed safety and animal health and welfare; public health; consumer protection etc.)
4. Acts or omissions damaging the financial interests of the Union as referred to the Article 325 of the Treaty on the Functioning of the European Union (e.g. fraud and illegal activities )
5. acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union (e.g. fraud of the EU budget and corrupt activities)
6. Acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned in points 3), 4)

Reporting channels:

- **internal** → Reports may be made in the following ways:
  - 1) in writing, using the special form attached to the procedure, to be placed in a sealed envelope, marked "RISERVED, PRIVATE" on the outside, to be sent by ordinary mail to the address:  
Fidelitas S.p.A.  
Via Agostino Depretis n.3 – 24124 Bergamo  
Alla C.A. Responsabile della Funzione Unica di Controllo e SA8000 – Dr.. Walter Lavigna

2) orally, by calling the following number: +39 3478280977, to speak directly with the RWB and/or leave a message on the dedicated answering machine. It is also possible, at the request of the reporting party, to make the report by meeting directly with the RWB, set within a reasonable time limit.

With defined timeframes for resolution (7 days for notification of acceptance of the report and 3 months for feedback constitute on the outcome of the report)

▪ **external (ANAC)**

The whistleblower has the right to make an external report if:

- i. it is not possible or not mandatory to activate the internal whistleblowing channel,
- ii. if you have already made an internal report but it has not been followed up or could put him at risk of retaliation,
- iii. if you have good reason to believe that the breach constitutes a clear or immediate danger to the public interest.

defined resolution timeframes (7 days to give notice that the report has been taken into account . 3 months to provide feedback)

▪ **public disclosure** → if the whistleblower has used both internal and external channels, but no appropriate action has been undertaken.

However, the whistleblower must have good reason to believe that the breach poses a clear danger to the public interest or that there is a risk of retaliation

The company guarantees:

- the **confidentiality of the identity** of the person making the report, the person involved and the person mentioned in the report;
- the **confidentiality of the content** of the report and of the attached documents.

Best regards.

Il Presidente

Giacomo Gnutti

