

# Company procedure

## WHISTLEBLOWING

Approved by the CEO of MODITECH SRL  
on 15 December 2023

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	1/14

## 0. Introduction

Whistleblowing, as regulated by the Directive cited in point 2 below, represents a right to reporting and no longer an obligation. Through whistleblowing, the EU legislator wants to provide member states with a tool for preventing crimes and individual citizens with protection for freedom of expression. The objective of the directive is to regulate the protection of whistleblowers, i.e. all subjects who report a violation within the European Union, by introducing common minimum protection standards.

## 1. Purpose and purpose of the procedure

The purpose of this procedure is to inform employees and all shareholders of MODITECH SRL about the relevant legislation, as well as remove factors that may hinder or discourage reporting, such as doubts about the procedure to follow and fears of retaliation. or discrimination.

## 2. Reference legislation

In implementation of Directive (EU) 2019/1937, Legislative Decree no. was issued. 24 of 10 March 2023 concerning "the protection of people who report violations of Union law and containing provisions regarding the protection of people who report violations of national regulatory provisions".

The decree entered into force on 30 March 2023 and the provisions set out therein will take effect starting from 15 July 2023. The provision brings together in a single regulatory text the entire regulation of reporting channels and the protections recognized for whistleblowers, both in the public and private. The result is an organic and uniform regulation aimed at greater protection of the whistleblower, in this way, the latter is more incentivized to report offenses within the limits and with the methods indicated in the decree.

## 3. Report

### 3.1 Subjective scope

People who work in the work context of MODITECH SRL as:

- employed workers, including workers who carry out occasional work;
- self-employed;
- collaborators, freelancers and consultants;
- volunteers and interns, paid and unpaid,

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	2/14

- shareholders and persons with administrative, management, control, supervisory or representation functions, even if these functions are exercised merely de facto.

### 3.2 Time scope of the report

You can make a report:

- when the legal employment relationship is ongoing;
- during the probationary period;
- when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- after the dissolution of the legal relationship if the information on the violations was acquired before the dissolution of the relationship itself (pensioners).

### 3.3 Subject of the report

Reportable violations mean all those behaviors, acts or omissions that damage the interest or integrity of the company and which consist of:

- administrative, accounting, civil or criminal offences;
- unlawful conduct pursuant to Legislative Decree 231/2001, or violations of the organization and management model of MODITECH SRL;
- offenses falling within the scope of application of European Union or national acts relating 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

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	3/14

information systems;

- acts or omissions detrimental to the financial interests of the Union;
  - acts or omissions relating to the internal market;
  - acts or behavior which frustrate the object or purpose of the provisions set out in Union acts.
- The report may also concern:
- Information relating to conduct aimed at concealing the violations indicated above;
  - Illegal activities not yet carried out but which the whistleblower reasonably believes could occur in the presence of concrete, precise and consistent elements;
  - Well-founded suspicions regarding violations committed or which, based on concrete elements, could be committed.

They cannot be the subject of reporting, public disclosure or denunciation, pursuant to art. 1, co. 2, Legislative Decree 24/2023:

- Disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual work or public employment relationships, or inherent to their employment relationships work or public employment with hierarchically superior figures;
- Reports of violations where already regulated on a mandatory basis by European Union acts
- or national ones indicated in part II of the annex to the decree or by the national ones that constitute the implementation of the European Union acts indicated in part II of the annex to Directive (EU) 2019/1937, although not indicated in part II of the annex to the decree;
- Reports of breaches relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under relevant secondary law of the European Union.

#### 4 Reporting channels

The reporting by the whistleblower can be made through one of the following channels:

- internal (within the working context of MODITECH SRL);
- external (ANAC)
- public dissemination (through the press, electronic means or means of dissemination capable of reaching a large number of people);

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	4/14

- report to the judicial or accounting authority.

#### 4.1 Internal channel

The person designated as the recipient of the reports is the Supervisory Body, the Anti-Corruption Manager and the Whistleblowing Manager. They will be responsible for managing the entire Whistleblowing procedure. Specifically they must:

- Monitor communication channels (see next point);
- Verify the veracity of the reports;
- Open an investigation to legally qualify the behaviors/facts reported;
- Guarantee the confidentiality of the reporter and of the documentation collected with respect to third parties;
- Inform the corporate administrative body of the facts and make a request for sanctions or disciplinary measures;
- Evaluate the opportunity for legal action.

The internal report submitted to a different subject must be transmitted, within seven (7) days of its receipt, to the competent subject (OdV-RA-RW), giving simultaneous notice of the transmission to the reporting person (art. 4, paragraph 6, D .Lgs. 24/2023). The report must be sent to the SB-RA-RW in original with any attachments.

##### 4.1.1 Internal reporting communication channels

Reports can be forwarded according to the methods illustrated below.

Email	Declaration	Other channels
Email addressed to: <a href="mailto:odv@moditech.it">odv@moditech.it</a>	Verbal declaration issued to the Supervisory Body during an inspection carried out by the same	Company institutional website at the following link: <a href="https://tenx.eu/tenx/mo?uid=b06f45ab-8669-428f-8b1a-c0a1951e50e0">https://tenx.eu/tenx/mo?uid=b06f45ab-8669-428f-8b1a-c0a1951e50e0</a> Dedicated web platforms

**The reporting form is attached.**

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	5/14

#### 4.1.2 Method of management and verification of the validity of the report

The reports are taken care of by OdV-RA-RW who verify their truthfulness and validity through confidential interviews with staff, inspections and both documentary and environmental checks.

Specifically, once the report has been received, OdV-RA-RW:

- within seven (7) days from the date of receipt, issue to the reporting person notice of receipt of the report;
- maintains discussions with the reporting person and can request additions from the latter if necessary;
- carries out a preliminary investigation in order to request, if necessary, further clarifications to substantiate what has been reported;
- diligently follows up on the reports received and evaluates the existence of the facts reported;
- provides feedback to the report within three (3) months from the date of the acknowledgment of receipt or, in the absence of such notice, within three (3) months from the expiry of the seven-day period from the submission of the report.

The first contact with the whistleblower takes place by telephone. During the phone call, the methods with which the exchange of information with the reporting party will continue are identified:

- By telephone;
- Through exchange of e-mails;
- Personal meeting.

The SB-RA-RW can personally meet the whistleblower both inside the workplace and outside the company offices. Minutes of the meeting are drawn up and remain confidential.

Once the veracity of the report has been verified and the version of the person reported has been heard, the SB legally qualifies the fact.

Only at the end of the investigation and the qualification of the fact does it report the findings and propose the measures to be adopted at the first meeting of the Board of Directors. If the object of the fact classified as illicit is behavior attributable to the entire Board of Directors, the Supervisory Body reports to the first Shareholders' Meeting.

MODITECH SRL provides clear information on the channel, procedures and conditions for making internal reports. This information is displayed and made easily visible in the workplace, as well as accessible to people who, despite not frequenting the workplace, have a legal relationship with the

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	6/14

company organisation. This information is also published on the company website:

<https://moditech.srl>

#### 4.1.3 Data protection and document preservation

All the material produced during the procedure, from the report to the investigation up to the request for action, is not reproduced on paper and does not circulate in the company management system, but is saved by the Supervisory Body. Any paper documents collected or produced are marked as "Confidential" and kept personally by the SB outside the company offices.

#### 4.2 External channel

The competent authority for external reporting is the ANAC.

It is possible to report to the Authority only where one of the following conditions occurs:

- within the working context, the mandatory activation of the internal reporting channel is not foreseen or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of article 4;
- the reporting person has already made an internal report and it has not been followed up on;
- 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 the same report could lead to the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

External reports are made:

- in written form via the IT platform available on the ANAC website;
- orally through telephone lines or voice messaging systems;
- at the request of the reporting person, through a direct meeting set within a reasonable time.

The external report presented to a person other than the ANAC is transmitted to the latter within seven days from the date of its receipt, giving simultaneous notice of the transmission to the reporting person.

The ANAC must ensure:

- give notice to the reporting person of the receipt of the report within 7 days from the date of its receipt, unless the reporting person explicitly requests otherwise or unless the ANAC

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	7/14

deems that the notice would jeopardize the protection of the confidentiality of the reporting person's identity ;

- maintain discussions with the reporting person and request additions from the latter, if necessary;
- diligently follow up on reports received;
- carry out the investigation necessary to follow up on the report, including through hearings and acquisition of documents;
- give feedback to the reporting person within 3 months or, if there are justified and motivated reasons, 6 months from the date of acknowledgment of receipt of the external report or, in the absence of said notice, from the expiry of 7 days from receipt;
- communicate the final outcome of the report to the reporting person.

### 4.3 Public disclosure

Disclose publicly means: «putting information on violations into the public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people»

The reporting person who makes a public disclosure benefits from the protection provided for by Decree 24/2023 if, at the time of the public disclosure, one of the following conditions applies:

- The reporting person has previously made an internal and external report or has directly made an external report and no response has been given within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is well-founded fear that the person receiving the report may be colluding with the perpetrator of the violation or involved in the violation itself.

## 5 Protection system

Chapter III of Legislative Decree 24/2023 provides for the protection measures of the whistleblower which are described below. The protection measures provided for in the following paragraphs apply

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	8/14



when the following conditions apply:

- at the time of reporting or reporting to the judicial or accounting authority or of public disclosure, the reporting person had reasonable grounds to believe that the information on the reported violations was true and fell within the objective scope of application of the Legislative Decree. 24/2023;
- the reporting or public disclosure was carried out according to the methods established by law. The reasons that led the person to report or denounce are irrelevant for the purposes of their protection.

The protections also apply in cases of anonymous reporting, if the reporting person was subsequently identified and suffered retaliation.

When the criminal liability of the person reporting or reporting for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or his civil liability is ascertained, even with a first degree sentence, for the same title, in cases of willful misconduct or gross negligence, the protections described in the following paragraphs are not guaranteed and a disciplinary sanction is imposed on the reporting person.

### 5.1 Extension of protections

Protection is extended to the following figures:

- Facilitator, natural person who assists the reporter in the reporting process, operating within the same working context and whose assistance must be kept confidential;
- People from the same working context as the reporting person who are linked to them by a stable emotional or kinship bond within the fourth degree;
- Work colleagues of the reporting person who work in the same working context as the reporting person and who have a usual and current relationship with said person;
- Entities owned - exclusively or in majority ownership by third parties - by the reporting party or for which the reporting party works;
- Entities that operate in the same working context as the reporting person.

### 5.2 Protection of confidentiality

It is forbidden to reveal the identity of the reporter.

The identity of the whistleblower is protected in criminal, accounting and disciplinary proceedings

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	9/14

The report is exempt from access to administrative documents and the right of generalized civic access. The identity of the reporter cannot be revealed to people other than those competent to receive or follow up on reports. The prohibition on revealing the identity of the whistleblower refers not only to the name of the whistleblower but also to all the elements of the report from which the identification of the whistleblower can be deduced, even indirectly.

### 5.3 Protection from retaliation

Any form of retaliation, even if only attempted or threatened, is prohibited.

In fact, the legislator has accepted a broad notion of retaliation and this means "any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the disclosure public and which causes or may cause, directly or indirectly, unfair damage to the reporting person or to the person who made the complaint".

For the configuration of a retaliation, a close connection is necessary between the report, or complaint to the judicial or accounting authority or public disclosure and the unfavorable behavior/act/omission suffered by the reporting person.

By way of example and not limited to, they constitute retaliation pursuant to art. 17, paragraph 4, Legislative Decree 24/2023:

- dismissal, suspension or equivalent measures;
- demotion or failure to promote;
- Change of functions, change of place of work, reduction of salary, modification of working hours;
- the suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including pecuniary ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion
- failure to renew or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic prejudice

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	10/14

- financial, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of the contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request to undergo psychiatric or medical tests.

#### 5.4 Reversal of the burden of proof

In the context of judicial or administrative proceedings or in any case extrajudicial disputes having as their object the verification of the behaviours, acts or omissions referred to in the art. 17 of Decree 24/2023, it is presumed that the same have been implemented due to the reporting, public disclosure or complaint to the judicial or accounting authority. The burden of proving that such conduct or acts are motivated by reasons unrelated to reporting, public disclosure or denunciation lies with the person who carried them out.

#### 5.5 Limitations of Liability

Anyone who reveals or disseminates information on violations is not punishable:

- Covered by the obligation of secrecy (other than that relating to classified information, legal and medical professional secrecy, secrecy of the deliberations of judicial bodies);
- Relating to the protection of copyright;
- Related to the protection of personal data;
- Detect or disseminate information about violations that offend the reputation of the person involved or reported.

The exculpatory law operates exclusively when "at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to reveal the violation and report it, publicly disclose it or report it to the judicial or accounting authority..." and the reporting is carried out according to the methods established by law.

When the above-mentioned hypotheses apply, any further liability, even of a civil or administrative nature, is excluded.

Unless the fact constitutes a crime, liability is excluded, even of a civil or administrative nature, for the

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	11/14

acquisition of information on violations or for access to them.

## 5.6 Support measures

To further strengthen the protection of the whistleblower, pursuant to art. 18, Legislative Decree 24/2023, «The list of third sector bodies that provide support measures to reporting persons has been established at the ANAC.

The list, published by ANAC on its website, contains the Third Sector bodies which carry out, according to the provisions of their respective statutes, the activities referred to in Article 5, paragraph 1, letters v) and w), of Legislative Decree 3 July 2017, n.117, and who have stipulated agreements with ANAC".

These bodies are included in a list published by ANAC on its website and the support measures provided consist of free information, assistance and consultancy:

- On reporting methods;
- On the protection from retaliation offered by national and European Union regulatory provisions;
- On the rights of the person involved;
- On the methods and conditions of access to legal aid at state expense.

## 5.7 Waivers and settlements

As provided for by art. 22, Legislative Decree 24/2023, the waivers and transactions, in whole or in part, which have as their object the rights and protections provided for by the Legislative Decree. 24/2023 are not valid, unless they are carried out in the forms and methods referred to in the art. 2113, paragraph 4, Civil Code, according to which, the waivers and transactions, which have as their object rights of the worker deriving from mandatory provisions of the law and collective contracts or agreements concerning the relationships referred to in article 409 of the code of civil procedure, are not valid.

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	12/14

## ANNEX I

### Report form

REPORTING IDENTIFICATION DATA	
Name and surname	
Company headquarters	
Office	
Telephone	
REPORTING CONDUCTED	
Event date	
Event location	
Subject who committed the behavior deemed illicit	
Other subjects involved	
Other subjects who can report on the fact	
Functional area to which the event refers	<input type="checkbox"/> Administration <input type="checkbox"/> Human resources office <input type="checkbox"/> Commercial <input type="checkbox"/> Production <input type="checkbox"/> Other: _____
Circumstances to which the event refers	<input type="checkbox"/> Health and safety in the workplace <input type="checkbox"/> Environmental management <input type="checkbox"/> Relations with the PA <input type="checkbox"/> Violation of the organizational model pursuant to 231/01 <input type="checkbox"/> Violation of a specific procedure <input type="checkbox"/> Other: _____
Nature of the offence	<input type="checkbox"/> It is criminally relevant <input type="checkbox"/> Administrative offence <input type="checkbox"/> Tax offence <input type="checkbox"/> Violation of health and safety regulations in the workplace

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	13/14

	<input type="checkbox"/> <b>Violation of environmental regulations</b> <input type="checkbox"/> <b>It constitutes a case of mismanagement of resources</b> <input type="checkbox"/> <b>It involves discrimination against the reporter or another employee</b> <input type="checkbox"/> <b>Violation of Company Regulations</b> <input type="checkbox"/> <b>Violation of a company procedure</b> <input type="checkbox"/> <b>It constitutes a case of violation of the company Code of Ethics</b> <input type="checkbox"/> <b>Other:</b> _____
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**DESCRIPTION OF THE BEHAVIOR/FACT**

Rev.	Emission	Title	CODE	Page
0	12/14/2023	WHISTLEBLOWING PROCEDURE	MOG-PS9	14/14