

**PROCEDURE FOR HANDLING REPORTS OF VIOLATIONS
- WHISTLEBLOWING-
Pursuant to legislative decree 10.03.2023 no. 24**

INDEX OF REVISIONS					
REV.	DATA	SUBJECT	REDACTED	VERIFIED	APPROVED
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Summary

FOREWORD.....	4
1. SOURCES.....	4
2. SUBJECTIVE SCOPE - THE RECIPIENTS.....	5
3.1 The Reporting Subject or Whistleblower	5
3.2 The Reported	6
3. OBJECTIVE SCOPE - REPORTING	6
3.1 Object of reporting . What can be reported?.....	6
3.2 Elements and characteristics of reports.....	7
3.3 Reports excluded from the whistleblowing discipline for the ZAPI organization.	8
5. THE REPORTING MANAGER.....	8
6. INTERNAL REPORTING CHANNELS ESTABLISHED BY ZAPI	9
7. THE PROCEDURE FOR HANDLING REPORTS	9
7.1 Initiating the Procedure: the Report	9
7.2 Analysis and verification of the admissibility of the Report.....	10
7.3 Investigation	11
7.4 Concluding evaluation	12
7.5 Conflict of Interest.....	12
8. PROCESSING OF ANONYMOUS REPORTS	13
9. EXTERNAL REPORTING CHANNELS	13
10. PUBLIC DISCLOSURES.....	13
11. REPORTING TO THE JUDICIAL AUTHORITY	14
12. THE FORMS OF PROTECTION.....	14
12.1 Protection of Confidentiality	15
12.2 Protection from retaliation.....	15
12.2.1 Retaliation	15
12.2.2 The conditions for protection from retaliation	16
12.2.3 Protection from retaliation.....	16
12.3. Limitations of liability for whistleblowers	17
12.4 Extent of protection and confidentiality measures.....	17
13. PROTECTION OF PERSONAL DATA.....	18
14. SANCTIONS	18



MANAGEMENT OF REPORTS OF VIOLATIONS - WHISTLEBLOWING

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15. FINAL PROVISIONS..... 18

REPORTING PROCESS FLOW 19

Annex 1 20

INFORMATION ACT Articles 13 and 14 EU Regulation 679/16 on the processing of data in the context of breach reports - whistleblowing..... 20

FOREWORD

Legislative Decree No. 24 of March 10, 2023 transposed Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws (so-called Whistleblowing Directive) into our legal system.

The decree encapsulates the entire discipline related to the reporting channels and protections accorded to whistleblowers, both in the public and private sectors, identifying in an organic and uniform manner the prerequisites, operating methods and protections in terms of confidentiality and protection from retaliation of individuals who make reports of various types of wrongdoing in compliance with the limits and indications of the decree, thus ensuring an important safeguard for the legality and good performance of public and private entities.

ZAPI s.p.a. (hereinafter also "ZAPI" or the "Company") has taken steps to adapt its reporting system, already provided for under the Organization and Management Model adopted pursuant to Legislative Decree 231/01 (hereinafter the "231 Model"), and intends to provide with this document clear indications on the prerequisites and methods of reporting, as well as the guarantees and protections recognized by the system, enabling its use in a knowledgeable manner and free from any fear of retaliation or harassment conduct.

1. SOURCES

They constitute sources of this procedure (hereinafter the "Procedure"):

- Legislative Decree No. 24 of March 10, 2023, "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws."
- Legislative Decree No. 231 of June 08, 2001 Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000."
- "Guidelines on the protection of persons who *report violations of Union law and protection of persons who report violations of national regulatory provisions. Procedures for the submission and handling of external reports*" approved by the National Anticorruption Authority by resolution (ANAC) No. 311 of 12.07.2023- hereinafter "ANAC Guidelines";

- Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) - hereinafter "GDPR";
- "Operational Guide for Private Entities-New "Whistleblowing" Regulations" by Confindustria dated October 2023.

2. SUBJECTIVE SCOPE - THE RECIPIENTS

3.1 The Reporting Subject or Whistleblower

A "**Whistleblower**" or "**Whistleblower**" is an **individual who reports unlawful conduct of which he/she has become aware in the course of his/her employment/contractual relationship with the Company.**

Signallers can be:

- **employees of ZAPI**, including those bound by permanent and non-permanent, part-time, staffing, apprenticeship, ancillary work, casual lenders;
- **self-employed workers, holders of agency, commercial representation** and other continuous and coordinated work relationships in favor of ZAPI;
- **holders of collaborative relationships organized by ZAPI** and resulting in exclusively personal and continuous work performance;
- **freelancers** and **consultants** from ZAPI;
- **volunteers** and **interns**, paid and unpaid, who serve at ZAPI;
- **workers** and **collaborators of enterprises supplying goods or services to ZAPI**;
- **shareholders** and **persons with administrative, management, control, supervisory, or representative functions** at ZAPI, even if only de facto.

The protection of reporting persons exists not only if the reporting occurs during the constancy of the relationship with the Company but also:

- i. where the legal relationship has not yet begun, if information on violations was acquired during the selection process or at other contractual stages;
- ii. During the probationary period;
- iii. subsequent to the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship.

2.2 The Reported

The "Whistleblower" is the **individual to whom the misconduct of which the Whistleblower has become aware is attributed.**

3. OBJECTIVE SCOPE - REPORTING

3.1 Object of reporting . What can be reported?

Only and exclusively information, including well-founded suspicions, about violations that have been committed (understood as conduct, acts or omissions) **or that, on the basis of concrete evidence, could be committed in ZAPI, as well as conduct aimed at concealing such violations,** described below, may be reported:

✓ **Illegal conduct relevant under Legislative Decree 231/01 or violation of the 231 Model** that does not fall under the violations in the following points, thus: **COMMISSION OF PREVIOUS OFFENCES PROVIDED FOR IN DECREE 231 (e.g., bribery offenses, corporate offenses, tax offenses, negligent labor injuries) or VIOLATIONS OF CORPORATE PROTOCOLS 231 OR CODE OF ETHICS;**

✓ Offenses committed in violation of national and European Union regulations and consisting of:

- **Offenses committed in violation of the EU legislation listed in Annex 1 to Leg. 24/2023** and all national provisions implementing them relating to the following areas: **public procurement, services, financial 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, privacy and personal data protection and security of networks and information systems** (see Art. 2, co. 1 lett. a) no. 3 of Legislative Decree 24/2023);
- **acts or omissions detrimental to the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union** (see Art. 2, para. 1 (a) No. 4);
- **acts or omissions concerning the internal market that undermine the free movement of goods, persons, services and capital** (Art. 26(2) TFEU) such as violations of EU competition and state aid rules, corporate tax, and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law (see Art. 2(1)(a)(5));

- **acts or conduct that frustrate the object or purpose of the provisions set forth in the acts of the European Union in the areas indicated in the above points (Art. 2, para. 1 (a) No. 6).**

3.2 Elements and characteristics of reports

The Report must be made in **GOOD FAITH** and be as **CIRCUMSTANTIAL** and **COMPLETE** as possible in order to enable the assessment of facts and clearly indicate:

- ✓ The circumstances of time and place under which the reported event occurred;
- ✓ description of the fact;
- ✓ generalities or other elements that would allow identification of the person to whom the facts are attributed;
- ✓ The particulars of any other individuals who can report on the facts (witnesses)
- ✓ Provide any documentation to support the Report.

If, after the Report, the Reporter becomes aware of errors, he/she may immediately notify the Manager, using the same channel used for the Report.

WARNING

Reports must not be based on mere rumors or suspicions. It is **forbidden to make reports made in **BAD FAITH (thus with malice or gross negligence)**, such as:**

- relate to facts and conduct that the Reporter has no well-founded reason to believe to be true;
- are carried out without having at all verified the existence/truth of the facts, reporting conduct without any evidence;
- turn out to be specious, slanderous and/or defamatory;
- turn out to be aimed exclusively at harming the Reported;
- constitute a mere form of abuse or instrumentalization of the institution of whistleblowing and this is both to protect the individuals to whom the reports refer and to avoid unnecessary and time-consuming investigative activities for ZAPI.

In such cases, the Company reserves the most appropriate action against the Whistleblower, including disciplinary action, subject to the provisions of Section 12.2 of this Procedure.

3.3 Reports excluded from the whistleblowing discipline for the ZAPI organization.

CANNOT be the subject of Reporting, being outside the discipline of whistleblowing, and therefore will not be considered:

disputes, claims or demands related to an interest of a personal nature of the Whistleblower that pertain exclusively to his or her individual labor relations or inherent in the labor relationship with hierarchically subordinate figures, such as: **reports on labor disputes and pre-litigation stages, discrimination between colleagues, interpersonal conflicts with other workers or hierarchical superiors, etc;**

reports of violations where already mandatorily regulated by European Union or national acts indicated in Part II of the Annex to Legislative Decree 24/2023 for which there are already special reporting procedures;

5. THE REPORTING MANAGER

ZAPI, taking into account its organizational reality and the 231 Model already adopted, has decided to entrust the management of reports to the company's Supervisory Board, which was the manager of reports even before the new regulations came into force (hereinafter the "**Manager**").

6. INTERNAL REPORTING CHANNELS ESTABLISHED BY ZAPI

The Company has introduced the following internal channels that constitute the **PRIORITY** channel to be used to make a Report:

1. **PRIORITY CHANNEL: written paper report by registered mail with return receipt** so headed "**Confidential - For the attention of the Supervisory Board - Whistleblowing Report Manager,**" to the company Gestioni Ambientali s.r.l. - via della Croce Rossa, 42 - 35129 Padova;
2. **ALTERNATIVE CHANNEL: Oral reporting through an unregistered telephone line of the Supervisory Board** at +39 049 772 492 available from Monday to Friday from 9 a.m. to 12 noon and from 3 p.m. to 5 p.m. and, at the request of the Reporting Party, through a **direct meeting** set with the Manager within the period of 10 days from the request. In this case, the Reporting is conducted orally at the meeting.

7. THE PROCEDURE FOR HANDLING REPORTS

The management of Reports is structured as follows.

7.1 Initiating the Procedure: the Report

A) Reporting by paper communication

In order to send the report in paper form, the reporter should follow the following steps, as indicated by the ANAC guidelines: (i) place his or her **identifying data, including a telephone number, together with a photocopy of his or her identification document, in a sealed envelope**; (ii) **place the report and any attachments in another sealed envelope, different from the one containing his or her own data, so as to keep the reporting party's identifying data separate from the contents of the report**; (iii) **place both envelopes in a third sealed envelope** bearing on the outside the words "**Confidential - For the attention of the Supervisory Board - Whistleblowing Reporting Manager,**" at the address of the Supervisory Board (see above).

B) Oral reporting by unrecorded telephone line

The Whistleblower may make a report by telephone calling the Manager's number listed in Ch. 6. The **Whistleblower should make it clear to the telephone operator at the beginning of the call that the subject of the call is that he or she wishes to speak with the Zapi Whistleblowing Reporting Manager and provide the telephone number at which the Manager should contact him or her again.** The Manager will document

the Telephone Whistleblowing Report by detailed written report, which can be verified, corrected, and confirmed by the Whistleblower by signature.

C) Oral reporting by face-to-face meeting

If, at the time of the contact phone call from the Manager, the Reporting Officer requests a face-to-face meeting with the Manager, they will agree on the date of the meeting, to be held within a reasonable period (indicatively within 10 days of the request). The meeting will be held at a suitable location to ensure the confidentiality of the Reporting Officer. Upon consent of the Reporting Party, the Manager will document the conversation through minutes, which can be verified, corrected, and confirmed by the Reporting Party by signature.

The Report received from a person other than the Manager must be promptly transmitted to the Manager, in its entirety, within the maximum period of 7 days from its receipt, if it is clear that it is a whistleblowing report or such intention can be inferred from the report (e.g. explicit wording "whistleblowing" on the envelope), guaranteeing the utmost confidentiality of the contents, giving simultaneous notice to the Reporting Party. In the event of a phone call received from a person other than the Manager, the Manager shall immediately interrupt the conversation and invite the caller to contact the Manager at the correct number.

WARNING

In all reporting channels, it is important that the Whistleblower specify that this is a whistleblowing report for which they intend to keep their identity confidential and benefit from the protections of the law.

In the absence of such an indication, the report could be considered ordinary and removed from the protections provided by the relevant regulations.

7.2 Analysis and verification of the admissibility of the Report.

The Manager shall record the Report in the Report Register and issue an acknowledgement of receipt of the Report to the Reporting Officer within 7 (seven) days from the date of receipt.

The Manager, within reasonable timeframes and data confidentiality, proceeds to examine the essential elements of the Report in order to screen its admissibility and grant the protections provided by law.

WARNING

By way **of** example, Reports that:

- relate to violations other than those typified in Art. 2(1)(a)(2), (3), (4), (5) and (6) (see Section 2.1 of this Procedure);
- originate from a non-legitimate party;
- Have generic content such that the facts cannot be understood;
- contain only documents in the absence of the report of misconduct;
- are manifestly unfounded due to the absence of appropriate factual elements to justify findings.

If the Report is deemed inadmissible, the Manager will proceed to dismiss it, notifying the Reporting Officer.

7.3 Investigation

Once the admissibility of the Report has been assessed, the Manager initiates the internal investigation of the facts and conduct to assess its existence, in compliance with the specific applicable regulations. In the course of the investigation, the Manager may initiate a dialogue with the Whistleblower, asking the Whistleblower for clarifications, documents and additional information, including in person. Where necessary, the Manager may acquire information from corporate offices or involve third persons (e.g., consultants), always ensuring the protection of the confidentiality of the Whistleblower and the Whistleblower. In particular, the Manager shall never transmit the Report but make accurate extrapolations, purging the text of any reference to the personal data of the Reporting Person and the Reported Person and other persons protected by law.

If third-party professionals are involved, the Company will proceed to extend the duties of confidentiality and privacy.

The Reported person may be heard or shall be heard, upon his or her request, also by means of a cartular procedure through the acquisition of written submissions and documents.

The Whistleblower does not have the right to always be informed of the report concerning him or her but only within the scope of any proceedings initiated against him or her following the conclusion of the handling of the report and in the event that such proceedings are based in whole or in part on the report.

7.4 Concluding evaluation

The Manager, upon completion of the assessment activity, may:

- **File the Report because it is unfounded**, stating the reasons in a special report;
- **declare the Report well-founded and refer it to the relevant corporate bodies (Board of Directors or Board of Auditors)**, drawing up a reasoned report and always taking care to expunge the data related to the Reporting Party. The Board of Directors is the corporate body of reference for the final evaluation of the reports, while the Board of Statutory Auditors becomes so in case the Board of Directors is the subject of the well-founded report. The relevant corporate body will then consider actions to protect the Company, including disciplinary and judicial actions. It is not up to the Manager to ascertain individual responsibilities, nor to carry out legitimacy or merit checks on the measures taken by the Company.

Within 3 (three) months from the date of the acknowledgement of receipt (or, failing that, from the expiration of the seven-day period from the submission of the report), the Manager shall then provide **feedback** to the Reporting Officer, notifying alternatively:

- a. The reasoned filing of the Report;
- b. The establishment of the merits of the Report and its transmission to the relevant internal bodies for the further handling of the Report;
- c. the activity carried out so far and/or the activity that the Manager intends to carry out. The Manager will then notify the Reporting Officer of the subsequent final outcome of the investigation.

All steps related to assessment activities are tracked and archived by the Manager, including reporting documentation and hearing records, under appropriate security measures to prevent access by unauthorized third parties.

Reports and related documentation shall be retained for as long as necessary for the processing of the report and, in any case, up to a maximum time of 5 (five) years from the date of the communication of the final outcome of the report, in compliance with confidentiality obligations and security measures required by law.

7.5 Conflict of Interest

If there is a conflict of interest (e.g., coincidence of the Manager with the Whistleblower or the Whistleblower), **the Whistleblower should directly resort to external reporting to ANAC.**

If the Report is nevertheless sent through an internal channel and the Manager sees a conflict of interest, the Manager shall refrain and notify the Reporting Officer to proceed with the external report.

8. PROCESSING OF ANONYMOUS REPORTS

Reports from which the identity of the Reporter cannot be derived (even in the case of using a pseudonym or nickname) are considered anonymous. **Anonymous Reports, if timely, substantiated, and sufficiently detailed, will be investigated further and treated as ordinary Reports.**

In any case, the Manager will record anonymous reports and keep the relevant documentation in compliance with appropriate security measures, since, should the anonymous Whistleblower be subsequently identified, the protection measures provided by law in the area of whistleblowing will apply to him/her.

9. EXTERNAL REPORTING CHANNELS

It is reiterated that the internal channel is the priority channel for making Reports.

The Whistleblower may make an external report by addressing ANAC, through the channels provided by it, only SUBORDINATELY in the following SUBORDINATORY cases:

- a. the Complainant has already made a report through the internal channel and it has not been followed up within the timeframe required by law;
- b. the Whistleblower has reasonable grounds to believe that if he or she made an internal report, the report would not be effectively followed up or that the report might result in risks of retaliation (e.g., well-founded fear that no activity would be carried out because of an agreement between the Whistleblower's handler and the reported person; if the Whistleblower has evidence of previous retaliation that has occurred in the company because of the report);
- c. the Whistleblower has good reason to believe that the violation may pose an imminent or obvious danger to the public interest (e.g., where the violation requires immediate action by the public authority to protect health or environmental protection).

Therefore, please refer to the page on ANAC's institutional website <https://www.anticorruzione.it/-/whistleblowing>.

10. PUBLIC DISCLOSURES

Legislative Decree 24/2023 provides for an additional mode of reporting that consists of public disclosure, through which information about violations is brought into the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people, and which can be carried out **ONLY** in the following **TAXABLE** cases:

- a. the Whistleblower made an internal or external Report that was not responded to within the timeframe prescribed by law;
- b. the person directly makes a public disclosure because he or she has reasonable grounds to believe, based on concrete circumstances, that the violation may pose an imminent or obvious danger to the public interest;
- c. the person directly makes a public disclosure because he or she has reasonable grounds to believe that external reporting may pose a risk of retaliation or may not be effectively followed up.

If the person voluntarily discloses his or her identity, confidentiality protection is not relevant, subject to all other forms of protection provided by the regulations.

WARNING

Please note that the reporter's good faith is always essential. If the public disclosure is made for the purpose of offending the company's reputation, the crime of aggravated defamation in the press provided for in Article 595 of the Criminal Code may be committed. In the event that the Whistleblower is convicted of the crime of defamation, even by a judgment of first instance, the protection measures provided by law shall not apply and the Whistleblower will be liable to disciplinary sanctions.

11. REPORTING TO THE JUDICIAL AUTHORITY

Individuals protected by the regulations may also turn to the Judicial Authorities to file a complaint of unlawful conduct they have become aware of in the context of working with ZAPI.

12. THE FORMS OF PROTECTION

The Company, in full compliance with current regulations, grants the Whistleblower three types of protection:

- **Protection of the confidentiality of the** identity of the reporter, the facilitator, the person involved, and the persons mentioned in the report;
- **protection from any retaliatory or discriminatory measures** taken by the Company because of the Report or complaint made;
- **Exclusion of liability if** the Whistleblower discloses, for just cause, news covered by the obligation of corporate secrecy or violates the obligation of loyalty (Article 2015 of the Civil Code).

12.1 Protection of Confidentiality

Zapi has set up the following procedure to ensure the confidentiality of the identity of the Whistleblower and all the elements of the report, including the attached documentation, to the extent that their disclosure may allow, even indirectly, the identification of the Whistleblower, in order to avoid the exposure of the Whistleblower to retaliatory measures, whatever the channel used by the Whistleblower. The identity of the Whistleblower may be disclosed to persons other than those responsible for receiving or handling reports only with the Whistleblower's consent.

As required by law, the confidentiality of the reporter is guaranteed as follows:

- in criminal proceedings, the identity of the Reporting Party is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure;
- in proceedings before the Court of Accounts, the identity of the Reporting Officer may not be revealed until the investigation phase is closed;
- in the context of disciplinary proceedings initiated against the alleged perpetrators of the reported conduct, the identity of the Whistleblower may not be disclosed, where the contestation of the disciplinary charge is based on investigations separate and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and knowledge of the identity of the Whistleblower is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of his or her identity. In this case, written notice will be given to the Whistleblower of the reasons for the disclosure of the confidential data. Otherwise, the Company may not use the Report in the proceedings.

Written notice to the Whistleblower will also be given in proceedings instituted as a result of internal and external reports where such disclosure is also essential for the defense of the accused.

12.2 Protection from retaliation

12.2.1 Retaliation

The legislation provides, for the protection of the Whistleblower, the prohibition of retaliation understood as *"any conduct, act or omission, even if only attempted or threatened, put in place by reason of the report, report to the judicial authority or public disclosure and which causes or may cause to the reporting person or the person who made the report directly or indirectly, unfair harm,"* such as **prohibition of dismissal, demotion in rank, failure to promote, early termination or cancellation of a contract for the provision of goods or services, and the other acts provided for in Art. 17, paragraph 4, Legislative Decree 24/2023.**

12.2.2 The conditions for protection from retaliation

The protection regime against retaliation provided by Legislative Decree 24/2023 is subject to the fulfillment of certain conditions and requirements, set out below:

- ✓ at the time of the Reporting, Whistleblowing, Public Disclosure the reporter/whistleblower had reasonable grounds to believe that the information about the reported violations was true and within the objective scope applicable to ZAPI (see Section 2.2). Mere "suspicions," "rumors" as well as news in the public domain are not sufficient; rather, the reporter must be reasonably convinced that what was reported was true;
- ✓ the Reporting/Disclosure was carried out in compliance with the regulations of Legislative Decree 24/2023;
- ✓ there must be a consequential relationship between the reporting, disclosure, and whistleblowing made and the retaliatory measures suffered.

**ATTENTION: CONSEQUENCE IN CASE OF REPORTS MADE
WITH MALICE OR GROSS NEGLIGENCE**

If it is established in a first instance judgment (thus even in a non-final judgment) that the Whistleblower is criminally liable for the offenses of defamation or slander or otherwise for the same offenses committed by reporting to the judicial or accounting authorities, or that he/she is civilly liable for intentionally reporting false information with malice or gross negligence, the regulatory protections are not guaranteed and a disciplinary sanction is imposed on the Whistleblower/reportant.

In case of civil liability of the Whistleblower for defamation or slander with malice or gross negligence, ANAC may impose a fine of €500.00 to €2,500.00.

12.2.3 Protection from retaliation.

Institutions, the Whistleblower and other individuals who are afforded protection may notify ANAC of the retaliation they believe they have suffered, which will assess whether it is consequential to the report/whistleblowing. ANAC is required to inform the National Labor Inspectorate, for measures within its jurisdiction.

If ANAC determines retaliation (even if only attempted or threatened) is expected:

- NULLNESS of the retaliatory measure and, in the case of dismissal, NULLNESS of the dismissal with the right to reinstatement in the workplace;
- Application of an administrative fine of €10,000.00 to €50,000.00 to the person who took the retaliatory measure.

12.3. Limitations of liability for whistleblowers

Article 20 of Legislative Decree 24/2023 excludes the liability of the Whistleblower if he or she discloses information about violations covered by the obligation of secrecy or relating to the protection of copyright or personal data protection or discloses or disseminates information about violations that offend the reputation of the person involved or reported provided that at the time of detection there were reasonable grounds to believe that the information was necessary to bring about the discovery of the violation and the report or complaint was made in compliance with the directions of Legislative Decree 24/2023.

For example, when the above conditions are met, the crimes of revealing professional secrets, scientific and industrial secrets (Articles 622 and 623 of the Criminal Code), violation of the duty of loyalty and fidelity (Article 2105 of the Civil Code) cannot be committed.

The entity or person protected under Legislative Decree 24/2023 (Whistleblower or other protected person) incurs no liability for acquiring information on violations or accessing the same, provided that the acquisition does not in itself constitute a crime. By way of example, the exemption may operate in the case where photocopies are made of documentation to which the subject has access, or for photographs taken. It does not operate, however, in the case of abusive access to computer systems.

12.4 Extent of protection and confidentiality measures

The above protection and privacy measures also apply by law to the following categories of subjects:

- **to the facilitator**, i.e., the person who assists the Whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential (e.g., an office colleague who confidentially assists the Whistleblower in the reporting process).
- **to persons in the same work environment as the reporter/whistleblower who are linked by a stable emotional or kinship link within the fourth degree**, meaning persons linked by a network of relationships that have arisen by reason of the fact that they work, or have worked in the past, in the same work environment as the reporter;

- **co-workers of the reporter/whistleblower who work in the same work environment** as the reporter/whistleblower and who have a habitual and current relationship with the reporter, meaning people who have current, protracted relationships marked by a certain continuity;
- **entities owned by** or for which the **reporter/whistleblower** works as well as entities that operate in the same work environment as the reporter, even if not owned by the reporter.

13. PROTECTION OF PERSONAL DATA

The management system adopted by ZAPI complies with the personal data protection requirements set forth in both Legislative Decree 24/2023 and the relevant legislation.

Data related to Reports are processed in accordance with the basic principles set forth in Article 5 EU Regulation 679/16.

ZAPI has set up its reporting system in compliance with appropriate technical and organizational security measures aimed at making sure that data is protected and accessible only to authorized persons, defining the roles of the persons in charge of reporting management in accordance with Legislative Decree 24/2023 and EU Regulation 679/16.

Please refer to the data processing notice attached to this Procedure and also posted on the company website (Appendix 1).

14. SANCTIONS

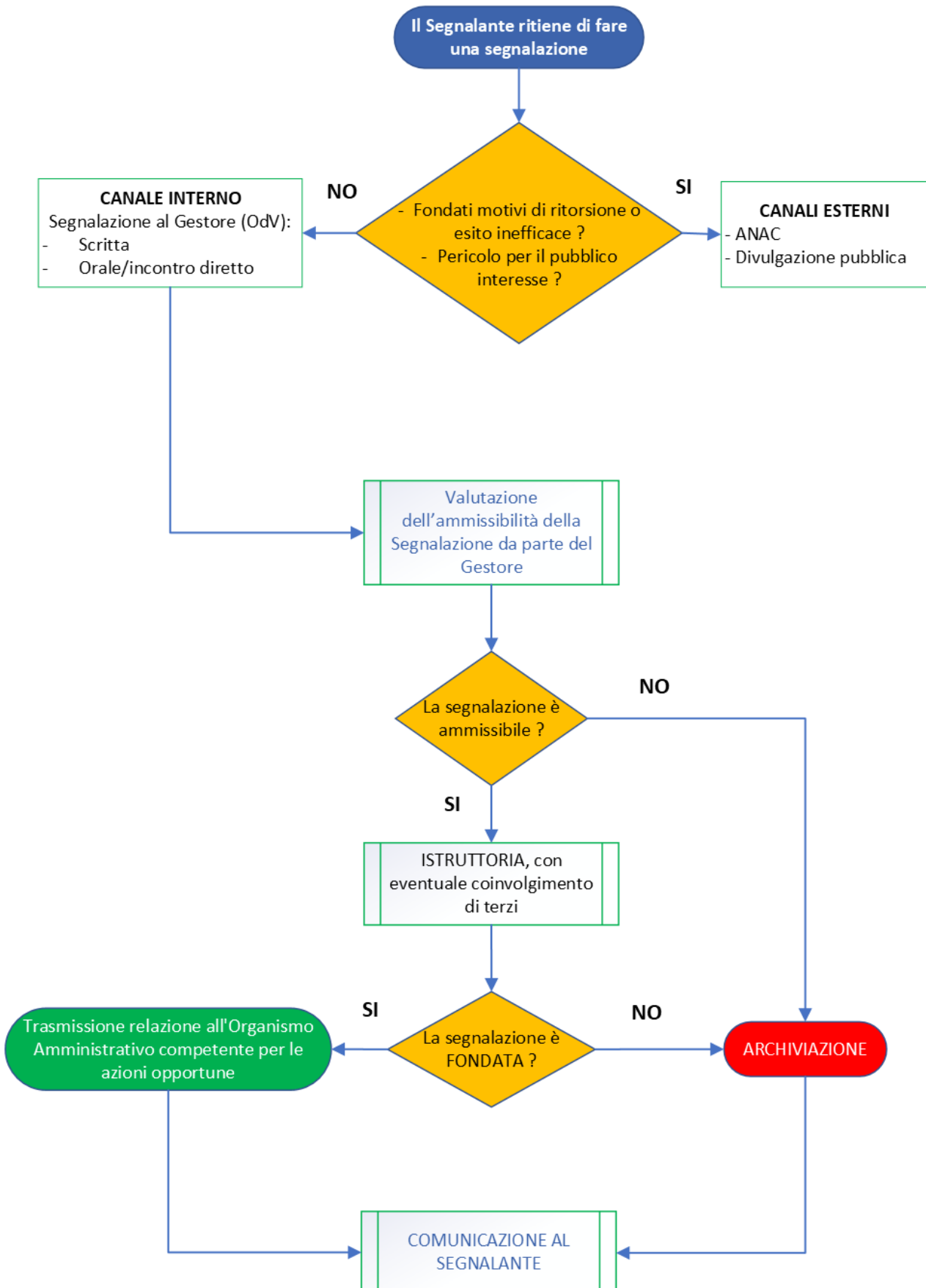
Without prejudice to the provisions of this Procedure, those responsible for the violations referred to in Article 21 paragraph 2 last part of Legislative Decree 24/2023 shall be subject to the sanctions provided for in the "disciplinary and sanctions system" contained in the 231 Organizational Model adopted by Zapi S.p.A, of which this clause is an integral part.

15. FINAL PROVISIONS

This Procedure is approved by the Board of Directors and posted on the home page of the Company's website.

For matters not expressly provided for in this Procedure, reference is made to current regulations.

PROCESSO SEGNALAZIONI



Annex 1

INFORMATION ACT Articles 13 and 14 EU Regulation 679/16 on the processing of data in the context of breach reports - whistleblowing

In compliance with EU Regulation 679/2016 "General Data Protection Regulation" (hereinafter "GDPR") and Legislative Decree 10.03.2023 No. 24, ZAPI s.p.a. discloses the following information regarding the data processed as part of reports of misconduct (so-called "whistleblowing") through its reporting channels.

1. Data Controller

1.1 The data controller is ZAPI s.p.a., in the person of its legal representative *pro tempore*, P.IVA 01143740288, with registered office in Via Terza Strada n. 12 - ZI, 35026 Conselve (PD) Tel. +39 049 9597700 e-mail info@zapispa.com - PEC zapi@pec.it, as the data controller (hereinafter "ZAPI" or the "Data Controller").

2. Categories of personal data, purpose and legal basis for processing

2.1 As part of the Reports may be processed:

- i. Common personal data such as biographical data, contact data, professional qualification data;
- ii. special data in accordance with Art. 9 GDPR;
- iii. Data related to criminal convictions and offenses under Article 10 GDPR

contained in the Reports and attached documents and relating to the Reporting Party, the Reporting Party, the facilitators and other persons affected by the Report, exclusively to receive and manage the Reports in accordance with the "Procedure for the Management of Reports of Violations -whistleblowing". Once the Report has been acquired, ZAPI will proceed with the relevant investigation and, if appropriate, with the actions deemed most appropriate, including disciplinary/judicial actions against the wrongdoer.

The legal basis for the processing of personal data is identified:

- i. for "common" data, from the fulfillment of legal obligations incumbent on the owner (art. 6, par. 1, letter c) GDPR - Legislative Decree 24/2023);
- ii. for special data under Art. 9 GDPR, by the need to fulfill the obligations and exercise the rights of the owner or the data subject in the field of labor law (Art. 9(2)(b) GDPR);
- iii. for data relating to convictions ex art. 10 GDPR, to fulfill a legal obligation incumbent on the owner (art. 10 GDPR - 2 octies legislative decree 196/2003).

2.2 Data may also be processed for the defense of the Controller's rights. In this case, the legal basis for processing is the pursuit of the legitimate interest of the Controller (Art. 6(1)(f) GDPR - Art. 9(2)(f) GDPR).

2.3 In the case of a Report made orally during a meeting with the Manager, the Manager, with the consent of the Reporting Party, which will be collected and documented at the time, may proceed to verbalize it.

2.4 Reports may not be used beyond what is necessary to adequately follow up on them.

3. Methods of processing personal data

3.1 Processing operations will be carried out using paper and computer tools in accordance with the principles of lawfulness, fairness, transparency, relevance, accuracy, purpose limitation and minimization.

Data that are manifestly not useful for processing a specific report are not collected or, if accidentally collected, are deleted immediately.

The data will be protected from the risks of destruction, modification, deletion and unauthorized access by appropriate logical, physical and organizational security measures.

The data may be processed, for the purposes of point 2 only, exclusively by the Reporting Manager, as well as by any other individuals involved in the investigation, specially authorized and instructed in compliance with the protection of the confidentiality of the identity of the reporter in accordance with the data protection legislation, according to the specific role, pursuant to Articles 28 and 29 GDPR.

3.2 There are no automated profiling processes.

4. Sources of personal data

4.1 Personal data may be learned as part of the Reporting or Investigation.

5. Nature of data provision and consequences of failure to provide data

5.1 In order for a report to qualify as "whistleblowing," it is mandatory that the Whistleblower provide his or her first and last name. Otherwise, or in case of indication of pseudonyms or nick names, the report will be considered anonymous and ZAPI may treat the report, if circumstantiated and punctual, as an ordinary report. In this case, however, the protection measures provided for by Legislative Decree 24/2023 will not be applied, unless the Whistleblower is then identified.

6. Period of retention of personal data

6.1 Reports and related documentation will be retained for the period necessary to process the reports and in any case no longer than five years from the communication of the final outcome of the reporting procedure, subject to confidentiality obligations, after which the data will be deleted.

7. Recipients of the data

7.1 Personal data may be communicated to the Reporting Manager and any other authorized parties whose communication is necessary for the management of the investigation. In the event that it is necessary to involve third parties in the conduct of the investigation, the Manager will obscure all personal data and any other reference that would make it possible to trace the identity of the Reporting Party and other protected subjects. The identity of the Whistleblower may not be disclosed, without his or her express consent, to persons other than those responsible for receiving or following up the Report. Personal data collected as a result of the Report may be disclosed, where appropriate, to the Judicial Authority and the National Anti-Corruption Authority, subject to the confidentiality obligations provided by law. These entities operate as autonomous data controllers.

7.2 Personal data will not be disseminated or transferred to third countries or international organizations.

8. Rights of the Interested Party

8.1 The rights referred to in Articles 15 -22 GDPR (right of access, rectification, cancellation, restriction of processing and objection to processing) may be exercised by contacting ZAPI s.p.a. by submitting a written request to the Reporting Manager at the e-mail address odvzapigroup@outlook.it or by registered mail with return receipt to the address of the SB at Gestioni Ambientali S.r.l. - via della Croce Rossa, 42 - 35129 Padua.

It is represented that the right to data portability under Article 20 GDPR is not exercisable due to lack of legal prerequisites.

8.2 Pursuant to the provisions of Article 11 undecies of Legislative Decree No. 196/2003, the person involved or the person mentioned in the Report, with reference to their personal data processed in the context of the Report, public disclosure or complaint, may not exercise, for the time and to the extent that this constitutes a necessary and proportionate measure - the rights recognized by the GDPR above because the exercise of such rights could result in an actual and concrete prejudice to the protection of the confidentiality of the identity of the Reporting Person. In such cases, the Reported Person or the person mentioned in the report is also precluded from the possibility, where they believe that the processing that concerns them violates the aforementioned rights, of contacting ZAPI and, in the absence of a response, of lodging a complaint with the Data Protection Authority.