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|  | <b>QAS PROCEDURE – Law Decree 231/01 – 37001<br/>WHISTLEBLOWING POLICY</b> | <b>PRO 41</b><br>Rev. 2 of<br>25 <sup>th</sup> Nov. 2022 |
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## REVISION LIST

| Rev. | Date     | Description of the modification                            | Checked by<br>SQAS | Approved by<br>AU |
|------|----------|--|--------------------|-------------------|
| 0    | 09/19    | First issue  |                    |                   |
| 1    | 04/22    | Implementation of the contents for ISO 37001 certification |                    |                   |
| 2    | 25/11/22 | Update of paragraph 4                                      |                    |                   |

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## 1. PURPOSE AND APPLICATION FIELD

The WHISTLEBLOWING POLICY is a procedure for reporting offenses and irregularities and it is an integral part of the company's organization and control model.

The purpose of this document is to remove factors that can hinder or discourage recourse to the reporting procedure, such as doubts and uncertainties about the procedure to follow and fears of retaliation or discrimination. In this perspective, the objective pursued by this procedure is to provide the whistleblower with clear operational indications regarding the subject, contents, recipients and methods of transmitting the reports, as well as regarding the forms of protection offered to him/her in our legal system. This procedure applies to reports of unlawful conduct or irregularities within the company, in particular, through the definition of information channels suitable for guaranteeing the receipt, analysis and processing of reports as well as the protection systems for the whistleblower against discriminatory and penalizing measures at the workplace.

## 2. NORMATIVE SOURCE

Art. 2 of Law 30<sup>th</sup> November 2017, No. 179 (*"Protection of the employee or collaborator who reports offenses in the private sector"*) supplemented the art. 6 of Legislative Decree no. 231/2001 by introducing paragraph 2-bis which includes the following:

*2-bis. The models referred to in letter a) of paragraph 1 provide for the following:*

*a) one or more channels that allow the subjects indicated in article 5, paragraph 1, letters a) and b), to submit, in order to protect the integrity of the entity, detailed reports of unlawful conduct, relevant pursuant to this decree and based on precise and concordant factual elements, or violations of the company's organization and management model, of which they have become aware due to the functions performed; these channels guarantee the confidentiality of the whistleblower's identity;*

*b) there is at least one alternative IT channel suitable to guarantee the confidentiality of the whistleblower's identity;*


*c) the prohibition of retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons connected, either directly or indirectly, to the report;*

*d) the disciplinary system adopted pursuant to paragraph 2, letter e) provides for sanctions against whoever violates the measures to protect the whistleblower, as well as whoever makes unfounded reports with malice or gross negligence.*

*2-ter. The adoption of discriminatory measures against the subjects who make the reports referred to in paragraph 2-bis can be reported to the National Labor Inspectorate, for the measures within its competence, not only by the whistleblower, but also by the trade union organization indicated by the whistleblower.*

*2-quater. Retaliatory or discriminatory dismissal of the whistleblower is null and void. The change of duties pursuant to article 2103 of the Italian civil code, as well as any other retaliatory or discriminatory measure adopted against the whistleblower, is also null and void. In the event of disputes related to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjection of the whistleblower to other organizational measures having negative effects, direct or indirect, on working conditions, subsequent to presentation of the report, it is the employer's responsibility to demonstrate that these measures are based on reasons unrelated to the report itself.*

The term "whistleblower" refers to the employee or collaborator who - holding functions of representation, administration or management of the entity or of one of its organizational units, or being

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subject to the management or supervision of such senior subjects - presents detailed reports of unlawful conduct or violations of the organization and management model, of which he/she has become aware in the performance of his/her duties.

### 3. RECIPIENTS

Recipients of this procedure are:

- top management and members of corporate bodies;
- employees;
- those who, while not falling within the category of employees, work for the company and are under its control and management (by way of example, but not limited to: temporary workers, workers with a coordinated and continuous collaboration contract, etc.);
- partners, customers, suppliers, consultants with freelance contracts, collaborators, associates and, more generally, anyone who has a relationship of interest with the Company ("Third Parties");
- the members of the Supervisory Body.

### 4. COMMUNICATION CHANNELS

In order to facilitate the receipt of Reports, the company has set up the following communication channels:

#### a) Electronic channel

The Whistleblower may use the email address [odv.hexagreen@cosmogruppo.it](mailto:odv.hexagreen@cosmogruppo.it). In this regard, to guarantee the confidentiality of the Whistleblower, a third-party's e-mail address is available. This email address is not accessible to Company personnel, but only to the Supervisory Body responsible for receiving and examining the Report.

In cases in which the report of an offense directly concerns the Supervisory Body, the whistleblower must send the communication to the RFPC (Head of the Corruption Prevention Function) using the following e-mail address [prevenzionecorruzione@cosmogruppo.it](mailto:prevenzionecorruzione@cosmogruppo.it), accessible only to the RFPC.


#### b) Postal channel

If the Reporter does not intend or is unable to use the IT channel, he may still use the following postal address: **PRESIDENTE ODV AVV. MARIANNA NEGRO – Parco Scientifico e Tecnologico Via delle Industrie, 19/c – 30175 MARGHERA-VENEZIA**, addressing the communication exclusively to the attention of the President of the Supervisory Body.

In cases in which, as highlighted above, the report of the offense concerns the Supervisory Body, the whistleblower must send the communication to the RFPC using the following postal address: Gruppo Cosmo s.r.l., via Mestrina 46X – 30033 Noale (VE), addressing the communication to Ms. Boscolo Rita.

#### c) Anonymous channel within the company headquarters

If the Whistleblower does not feel comfortable using the previous methods of communication, he/she can send the report in an anonymous sealed envelope, addressed to the SB or RFPC. The report must be

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inserted in the appropriate collection box located inside the company headquarters at via Mestrina on the ground floor - refreshment area - near the logistics office/weighing house.

The box will be opened periodically during the meetings of the SB in the presence of the President of the SB and the RFPC, who will receive the reports within their competence.

Anyone who receives a whistleblowing report outside the established channels shall promptly transmit the original copy to the SB, using the appropriate channels and criteria for maximum confidentiality suitable for protecting the integrity of the Whistleblower as well as the persons reported and the effectiveness of the investigations.

Any documentation on the facts reported, as well as the results of any investigations already carried out on the matter, must also be sent to the SB for the relevant assessments.

## 5. SUBJECT AND CONTENTS OF THE REPORT

The person who, during the performance of his/her work and/or collaboration with the company, knows about the commission or attempted commission of unlawful conduct that does not comply with the principles and provisions of the Organization and Management Model, the ethical values, the rules of conduct provided for in the Code of Ethics as well as internal procedures of the Company, shall promptly report them.

The reports taken into consideration are only those that concern facts ascertained directly by the whistleblower and not based on current rumors. However, the report cannot concern personal complaints or grievances as the reporting procedure cannot be used for purely personal purposes, in case of claims or retaliation which fall within the more general discipline of the employment/collaboration relationship or relations with the hierarchical superior person or with colleagues; they shall be addressed to the pertaining company departments.

There is no exhaustive list of crimes or irregularities that can be the subject of whistleblowing. In general, reports concerning conduct, risks, crimes or irregularities, committed or attempted, to the detriment of the Company are considered relevant.


By way of example, but not limited to, the report may concern actions or omissions committed or attempted which are as follows:

- criminally relevant;
- implemented in violation of the Model, the Code of Ethics, the principles of internal control and other internal procedures or corporate provisions subject to disciplinary sanctions;
- likely to cause financial or reputational damage to the Company or to its employees, users or other subjects who carry out their activity at the company;
- likely to cause damage to the health or safety of employees, citizens or users, or to cause damage to the environment.

The reports should be as follows:

- a) detailed and based on precise and consistent elements;
- b) concerning facts that are known directly by the reporter;
- c) containing all the information necessary to unequivocally identify the perpetrators of the unlawful conduct.

To this end, the Report, in addition to being timely, must be as complete as possible and provide for the following elements:

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- a. personal details of the person writing the report, with indication of his/her position or role in the company;
- b. a clear and complete description of the facts to be reported;
- c. if known, the circumstances of time and place in which the facts were committed;
- d. if known, the general information or other elements (such as the qualification and the service in which the activity is carried out) which make it possible to identify the person/s who has/have committed the reported facts;
- e. the indication of any other subjects who can report on the facts being reported;
- f. the indication of any documents that can confirm the validity of such facts;
- g. any other information that can provide useful feedback on the existence of the reported facts.

## **6. FORMS OF PROTECTION FOR THE WHISTLEBLOWER**

### **a) Confidentiality obligations of the Whistleblower's identity**

The identity of the Whistleblower is protected in every context subsequent to the Whistleblowing, with the exception of cases in which liability for slander and defamation is configurable pursuant to the provisions of the Italian Criminal Code or art. 2043 of the Italian Civil Code and of the cases in which anonymity is not enforceable by law (for exemplified and non-exhaustive purposes: criminal, tax or administrative investigations, inspections of control bodies). The reported person will have the right to know the identity of the Whistleblower when it is indispensable to protect the rights and interests of the Company and/or third parties.

Without prejudice to the above exceptions, the whistleblower's identity cannot be disclosed without his/her expressed consent. The Company guarantees adequate protection of the identity of the Whistleblower by banning any conduct that violates the measures envisaged for the protection of the Whistleblower by applying the provisions of the Disciplinary Code.

### **b) Prohibition of discrimination against the whistleblower**

No form of retaliation or discriminatory measure, direct or indirect, with effects on working conditions for reasons connected directly or indirectly to the Report will be permitted or tolerated against the Whistleblower.

It is understood that the Company may take the most appropriate disciplinary and/or legal measures to protect its rights, assets and image against anyone who, in bad faith, has made false, unfounded or opportunistic reports and/or solely purpose of slandering, defaming or causing damage to the person reported or to other subjects mentioned in the report. Any other improper use or intentional exploitation of the procedure described in this document will cause disciplinary measures either by the company or other competent offices.

### **c) Protection of the reported person**

The person subject to reports of internal irregularities must be informed by the SB as soon as possible after the recording of the data concerning him/her. In particular, the Reported Person must be informed about: (i) the facts for which he/she is accused; (ii) the office or services that could receive the report in the Company or in other entities or companies of the group to which the Company belongs and (iii) the right to exercise his/her rights of access and correction of data.

After being informed about the report, the Reported Person will have the opportunity to illustrate his/her version of the facts on the basis of which the report was written.

### **6.1. ACTIVITY TO VERIFY THE FOUNDATION OF THE REPORT**

The management and verification of the validity of circumstances represented in the report are entrusted to the Supervisory Body, which takes care of it in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the personal hearing of the reporting party and any other subjects who can report on reported facts. During the checks, the SB can make use of the support and collaboration of the competent company functions from time to time and, if necessary, of external consultants specialized in the context of the report received. During the preliminary investigation of the report, the right to confidentiality and respect for the anonymity of the whistleblower is reserved, unless this is not possible due to the characteristics of the investigations to be carried out. The same duties of conduct, aimed at the confidentiality of the whistleblower, apply to anyone who may have intervened in support of the Supervisory Body. Upon completion of the preliminary investigation, the Supervisory Body draws up a summary report of the investigations carried out and the evidence that emerged, sharing it, based on the results, with the competent company functions from time to time, in order to guarantee any action plans to be implemented and the adoption of actions to be taken to protect the Company. The results of the investigation are also submitted to the Legal Representative for any sanctioning procedures, it being understood that the suitable measures shall be applied by the relevant departments which must be promptly informed by the Legal Representative to start the appropriate procedures as soon as possible. If, following verification, the report proves to be founded, the Supervisory Body, in relation to the nature of the ascertained violation - in addition to sharing the results with the competent corporate functions, bodies and structures - may file a complaint with the Judicial Authority. Otherwise, if, at the conclusion of the preliminary analysis phase, the absence of sufficiently detailed elements or, in any case, the groundlessness of the facts referred to in the report emerges, the report will be filed, together with the related reasons.

### **6.2. DOCUMENTATION ARCHIVING**

In order to guarantee the complete traceability of the interventions undertaken for the fulfillment of their corporate functions, the Supervisory Body is required to file the reports received by storing soft copies or hard copies of the documents. The Supervisory Body reserves the right to archive the reports by secreting data and elements that may allow the identification of the reporting parties, unless with express consent, in order to guarantee the confidentiality of the whistleblower's data. The paper documents are archived in an identified location to which access is allowed only to the Supervisory Body or to persons expressly authorized by the Supervisory Body.

### **7. RESPONSIBILITY OF THE WHISTLEBLOWER**

This procedure does not affect the penal and disciplinary liability of the whistleblower in the event of reports that may include slander (art. 368 of the Italian criminal code) or defamation (art. 595 of the Italian criminal code) or an illegal act pursuant to art. 2043 of the Italian civil code. The whistleblower will be liable for any forms of abuse, such as manifestly opportunistic reports and/or written for the sole purpose of damaging the person reported and/or other subjects as well as any other improper use or intentional exploitation. Moreover, in the event that the whistleblower is jointly responsible for the fact that is the subject of the report, this will be taken into account for the purpose of assessing the proportionality of the sanction to be applied in the specific case.