

WHISTLEBLOWING PROCEDURE PURSUANT TO LEGISLATIVE DECREE 24/2023

Fpt Industrie Spa, in recognition of the fundamental value of a corporate culture based on the greatest respect for the law, adopted an appropriate **reporting system** (so-called **whistleblowing**), in compliance with the requirements of Legislative Decree 24/2023, through which it is possible to report alleged illicit conduct detrimental to the interest and/or integrity of Fpt Industrie Spa, which reporting persons might become aware of within their work context.

The **Reporting procedure** adopted by Fpt Industrie Spa, which may be viewed by clicking on the appropriate document, is aimed at ensuring the highest degree of confidentiality and secrecy during receipt and processing of the report, in order to protect the reporting person and all persons involved in the facts covered by the report.

1.0 – PURPOSE OF THE DOCUMENT

Legislative Decree no. 24 of 10 March 2023 – *Implementing Directive (EU) 2019/1937 of the European Parliament and Council, dated 23 October 2019, concerning the protection of persons reporting violations of rights of the Union and including provisions concerning the protection of persons reporting violations of national legislative provisions* (hereinafter, the “**Decree**”) aims to strengthen the legal protection of persons who report specific conduct, acts or omissions that damage the interests and/or integrity of the private entity to which they belong and which they have become aware of during the course of their work.

Fpt Industrie S.p.A. (Hereinafter, also referred to as the “**Company**”), in compliance with the provisions of Art. 5, paragraph 1, letter e) of the Decree, hereby makes available to the interested parties information on the channel, the procedure and the conditions for making internal reports, as well as on the channel, the procedures and the conditions for making external reports.

In order to ensure maximum visibility and awareness, this document is published in a special section of the Fpt Industrie S.p.A. website.

The Company reserves the right to change, modify, add or remove any part of this policy at any time.

Failure to comply with the principles and rules contained therein is therefore a violation and may result in the application of the Disciplinary System adopted by the Company.



2.0 – OPERATIONAL INDICATIONS

2.1 – WHO CAN MAKE AN (INTERNAL OR EXTERNAL) REPORT?

Reporting Person means the natural person who can make a report (whether internal or external, as the case may be) regarding a material breach pursuant to the Decree and belonging to one of the following categories:

- a. **employees**, including those whose employment relationships are governed by Legislative Decree 81/2015 (administration) and Art. 54-bis L.D. 50/2017 (occasional service);
- b. **self-employed workers** who carry out work in the private sector, including those indicated in Chapter I of Law 81/2017 (self-employment relationships referred to in Title III of Book Five of the Italian Civil Code, including self-employment relationships that have a particular discipline pursuant to Art. 2222 of the Italian Civil Code) and involved in an independent contractor relationship pursuant to Art. 409 of the Italian Civil Code (agency relations, commercial representation and other collaborative relationships that take the form of, mainly personal, continuous and coordinated work) and referred to in Art. 2 of Legislative Decree 81/2015 (collaborations organised by the client);
- c. **workers or collaborators** who carry out work for private sector entities that provide goods or services or who carry out works for third parties;
- d. **freelancers and consultants** who work for private sector entities;
- e. **volunteers** and **trainees**, whether paid or unpaid, who perform activities for private sector entities;
- f. **shareholders and persons with administrative, management, control, supervisory or representative functions** (even de facto) with private sector entities.

2.2 – WHAT VIOLATIONS CAN BE SUBJECT TO AN INTERNAL REPORT?

A behaviour, act or omission that **damages the interests and/or integrity of Fpt Industrie S.p.A.**, which the Reporting Person becomes aware of **within his/her working context** and that consists of:

- a. relevant illicit conduct pursuant to Legislative Decree 231/2001 (*“Governing of the administrative responsibility of legal persons, companies and associations even without legal personality”*);
- b. violations of European Union acts or national acts indicated in the annex to the Decree regarding: 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;
- c. violations of national acts transposing acts of the European Union that are not present in the annex to the Decree but concern the same sectors as above;
- d. acts or omissions that harm the financial interests of the European Union referred to in Art. 375 of the TFEU as identified in the regulations, directives, decisions, recommendations and opinions of the European Union (e.g. fraud, corruption or any other illegal activity related to Union expenditure);
- e. acts or omissions concerning the free movement of goods, persons, services and capital in the internal market, including breaches of European Union acts relating to competition, State aid and corporate taxes;



f. acts or conduct that defeat the scope or purpose of the provisions of the acts of the European Union in the areas indicated above (e.g. use of abusive practices that affect fair competition in the internal market).

The information subject to the internal report may concern both violations **committed**, and those **not yet committed which the reporting Person reasonably believes could be committed based on actual elements**.

Elements relating to conduct aimed at concealing violations may also be subject to reporting.

However, the following **cannot be subject** to reporting under the Decree:

- disputes, claims or requests related to a personal interest of the Reporting Person that relate exclusively to their individual employment or inherent to their employment relations with hierarchically superior figures;
- reports of violations where they are already compulsorily governed by European Union or national acts indicated in Part II of the Annex to the Decree or by national acts that constitute the implementation of 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 national security breaches, as well as procurement violations relating to defence or national security aspects, unless such aspects fall within the relevant secondary law of the European Union.

2.3 – WHEN CAN AN INTERNAL REPORT BE MADE?

Reporting Persons may make an internal report:

- when the **legal relationship with Fpt Industrie S.p.A. has not yet begun**, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- **during the probationary period**;
- **during the course** of the legal relationship with **Fpt Industrie S.p.A.**;
- **after the dissolution of the legal relationship with Fpt Industrie S.p.A.**, if the information on the violations was acquired during the relationship itself.

2.4 – HOW CAN AN INTERNAL REPORT BE MADE AND WHO MANAGES THE INTERNAL REPORT?

Internal reporting channel and internal reporting procedure adopted by Fpt Industrie S.p.A.

In order to allow Reporting Persons to make an internal report, Fpt Industrie S.p.A. has activated a specific internal reporting channel which allows for reports to be made in written form, thus **ensuring confidentiality** of the identity of the Reporting Person, person involved, person mentioned in the report, content of the report and the related documentation.

The specific dedicated channel for these reports is a portal that can be reached at the address <https://fptindustrie.signaletic.it> and its operating instructions are made available in the attachment.

Considering that in the case of anonymous reporting it will be more complex to verify the validity of the report and carry out the appropriate investigations, the Company nevertheless encourages making non-anonymous reports, noting that the activated reporting channel will ensure the highest confidentiality.



It is necessary that the internal report submitted be **as detailed as possible** in order to allow the party qualified to receive and manage the report to verify the facts. In particular, the following information must be clear:

- where the report is not anonymous, the personal details of the Reporting Person, as well as the type of whistleblower (e.g. employee, consultant, etc.);
- the circumstances of the time and place in which the fact that is the subject of the report occurred;
- the description of the reported event;
- the general information or other elements that allow to identify the party to whom the reported facts are attributed;
- the indication of any other parties who may have knowledge of the facts subject to reporting;
- any other information that may be useful to verify the validity of the reported facts.

It is also useful to **attach or otherwise make available documents** that can provide elements of substantiation of the facts being reported.

Party qualified to manage the internal reporting and internal reporting management procedure

Fpt Industrie S.p.A. has entrusted an internal figure appointed by the Board of Directors (hereinafter, the “**Manager**”) with the task of receiving, verifying and managing any internal reports that may be received via the internal reporting channels described above.

To this end, within the scope of his/her assignment, the Manager:

- issues a notice of receipt of the internal report to the Reporting Person within seven days of the date of receipt;
- maintains discussions with the Reporting Person and may request additional information from the latter, if necessary;
- provides a correct follow-up to the internal reports received to assess the existence of the reported facts, the outcome of the investigations and any measures to be taken;
- within three months from the date of the notice of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report, provides a response to the Reporting Person, that is, a communication of the information relating to the follow-up that has been given or is intended to be given to the report.

For the purposes of verification, the Manager may collaborate with internal offices of the Company and/or with third parties, always in compliance with the obligation of confidentiality: the identity of the Reporting Person will not be disclosed to such parties without the express consent of the latter. The person to whom the violation subject to reporting is attributed or who is in any case implicated in the latter, may be heard by the Manager or, at his/her request, must also be heard by the Manager through a procedure on paper involving written observations and documents.

Internal reports and the related documentation will be **kept for the time strictly necessary** to process the report and, in any case, no later than 5 years from the date of communication of the final outcome of the reporting procedure.

The internal report submitted to a party other than the party qualified for its management **must be transmitted, within seven days of its receipt, to the Manager**, while giving simultaneous notice of transmission to the Reporting Person (Art. 4, paragraph 6 of the Decree). Therefore, we encourage anyone to pay the utmost attention if they receive an erroneous report.



2.5 – WHAT ARE THE PROTECTIVE MEASURES TO PROTECT THE REPORTING PERSON?

First of all, the Decree protects the **confidentiality of the Reporting Person**.

In fact, the legislation provides that reports may not be used beyond what is necessary to adequately implement a follow-up, and that the identity of the Reporting Person and any other information from which such identity may be, directly or indirectly, derived may not be disclosed, without the express consent of the latter, to persons other than those qualified to receive or follow up on reports, and expressly authorised to process such data.

The Company is also required to protect the identity of the persons involved and of the persons mentioned in the report until the conclusion of the proceedings initiated based on the report.

Furthermore, the Decree provides that the Reporting Person **cannot be subjected, due to the report, to any retaliation by the Company**, i.e. *“any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report [...] and which causes or may directly or indirectly cause to the reporting person [...], undue damage”* (e.g. dismissal, demotion, etc.).

The Reporting Person may also **communicate to ANAC** (National Anti-Corruption Authority) **the retaliation** they believe to have been subjected to as a result of the report made.

Thirdly, there are **limitations of liability** in place in favour of the Reporting Person, who in particular:

- a. cannot be punished for disclosing or disseminating information on violations covered by the obligation of secrecy or relating to copyright protection or the protection of personal data or information on violations that harm the reputation of the person involved, when, at the time of disclosure or dissemination, there are **reasonable grounds** to believe that the disclosure or dissemination of said information was **necessary to reveal the violation**;
- b. does not incur any liability **for acquiring the information** on the violations or **for accessing the information**, unless the fact constitutes a crime;
- c. does not incur any liability for behaviours, acts or omissions as long as they are connected to the report and strictly necessary to reveal the violation.

Lastly, the Decree provides for **support measures by Third Sector bodies**, included in a specific list published by ANAC, consisting of free information, assistance and consultancy on reporting methods and protection from retaliation as well as on the methods and conditions to access legal aid covered by the State.

In order to benefit from the protective measures specified, however, both of these conditions must be met:

- a. at the time of the report, the Reporting Person had **reasonable grounds** to believe that the information on the reported violations was **true and fell within the objective scope** of the Decree;
- b. the report was made **using the reporting channels adopted and abiding by the relevant procedures**.

The envisaged protective measures **are not ensured** where the **criminal liability of the Reporting Person** for the offences of defamation or slander is ascertained, even with a first instance ruling, as well as **civil liability** for having reported false information due to malice or gross negligence. In these cases, a **disciplinary sanction** may also be applied to the Reporting Person by the Company in



accordance with the provisions of the CCNL (National Labour Collective Agreement) in force at Fpt Industrie S.p.A.

It is noted that the aforementioned protective measures are granted, in addition to the Reporting Persons, **also to the following parties who could be subjected to retaliation**, whether directly or indirectly, **due to the role assumed within the reporting process and/or the particular relation that links them to the Reporting Person**:

- the facilitator, i.e. The natural person who assists a Reporting Person in the reporting process, operating within the same working context and whose assistance must be kept confidential (hereinafter, “**Facilitator**”);
- persons within the same working context who are linked to the Reporting Person by a stable emotional or kinship bond within the fourth degree;
- work colleagues with a regular and current relationship with the Reporting Person;
- entities owned by the Reporting Person or for which this person works and entities that operate within the same working context as said individual.

2.6 – WHAT VIOLATIONS CAN BE SUBJECT TO AN EXTERNAL REPORT?

A behaviour, act or omission that **damages the interests and/or integrity of Fpt Industrie S.p.A.**, which the Reporting Person becomes aware of **within his/her working context** may be subject to an external report, provided that the conditions referred to in point 2.7 below are met, and that it consists of:

- a.** violations of European Union acts or national acts indicated in the annex to the Decree regarding: 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;
- b.** violations of national acts transposing acts of the European Union that are not present in the annex to the Decree but concern the same sectors as above;
- c.** acts or omissions that harm the financial interests of the European Union referred to in Art. 375 of the TFEU as identified in the regulations, directives, decisions, recommendations and opinions of the European Union;
- d.** acts or omissions concerning the free movement of goods, persons, services and capital in the internal market, including breaches of European Union acts relating to competition, State aid and corporate taxes;
- e.** acts or behaviours that nullify the scope or purpose of the provisions of the European Union acts in the sectors indicated above.

The external report **cannot concern** violations consisting of illicit conduct relevant pursuant to Legislative Decree 231/2001 since with respect to such violations the only reporting channel is the internal one adopted by Fpt Industrie S.p.A. .

2.7 – WHEN AND HOW CAN AN EXTERNAL REPORT BE MADE?



In order to allow Reporting Persons to make an internal report, Fpt Industrie S.p.A. has activated a specific internal reporting channel which allows for reports to be made in written form, thus **ensuring confidentiality** of the identity of the Reporting Person, person involved, person mentioned in the report, of the content of the report and the related documentation.

The specific dedicated channel for these reports is a portal that can be reached at the address <https://fptindustrie.signaletic.it> and its operating instructions are made available in the attachment.

Considering that in the case of anonymous reporting it will be more complex to verify the validity of the report and carry out the appropriate investigations, the Company nevertheless encourages making non-anonymous reports, noting that the activated reporting channel will ensure the highest confidentiality.

It is necessary that the external report submitted be **as detailed as possible** in order to allow the party qualified to receive and manage the report to verify the facts. In particular, the following information must be clear:

- where the report is not anonymous, the personal details of the Reporting Person, as well as the type of whistleblower (e.g. employee, consultant, etc.);
- the circumstances of the time and place in which the fact that is the subject of the report occurred;
- the description of the reported event;
- the general information or other elements that allow to identify the party to whom the reported facts are attributed;
- the indication of any other parties who may have knowledge of the facts subject to reporting;
- any other information that may be useful to verify the validity of the reported facts.

It is also useful to **attach or otherwise make available documents** that can provide elements of substantiation of the facts being reported.

3.0 – PROCESSING OF PERSONAL DATA – PRIVACY POLICY (ART. 13 REG. (EU) 2016/679)

Any processing of personal data of the persons involved in the internal report (such as for example Reporting Persons, Facilitator, natural persons mentioned in the internal report as persons to whom the reported violation is attributed or as persons in any case implicated in the reported violation) will be carried out by Fpt Industrie S.p.A., as data controller, pursuant to Regulation (EU) 2016/679 (hereinafter, the “**Regulation**”), of Legislative Decree no. 196 of 30 June 2003 (hereinafter, the “**Privacy Code**”) and the applicable legislation on the protection of personal data, and, in particular, in compliance with the principles referred to in Articles 5 and 25 of the Regulation.

PERSONAL DATA PROCESSED

In particular, within the context of internal reporting, personal data may be processed, including those belonging to particular categories (Art. 9 of the Regulation) and relating to criminal convictions and crimes (Art. 10 of the Regulation), of the Reporting Person and/or of the people involved in various capacities in the report, it being understood that personal data which is clearly not useful for the processing of a specific internal report will not be collected by Fpt Industrie S.p.A. or, if collected accidentally, will be deleted immediately.



By way of example, the following categories of personal data may be processed:

- personal data of the Reporting Person (e.g. name, surname);
- professional data of the Reporting Person (e.g. company role);
- any information that refers to the reported person or to other parties involved in various capacities in the reported events, which the Reporting Person decides to share in the report to better substantiate it and in any deeds and documents attached thereto;
- the information that the reported person, or the other parties involved in various capacities in the reported events, share in management of the report.

It is specified that, in the case of anonymous reporting, no data relating to the Reporting Person will be processed.

PURPOSE AND LEGAL BASIS OF THE PROCESSING

The aforementioned data will be processed exclusively for the purpose of receiving and managing internal reports and any further activity necessary for this (e.g. collection of useful elements in order to verify that the fact being reported is well-founded), in compliance and within the limits of the obligations pursuant to the Decree, which represents the legal basis of the processing.

The granting of some personal data is, therefore, mandatory and failure to communicate will make it impossible to manage the internal report. The provision of other personal data (e.g. personal data of the Reporting Person) is, however, optional and failure to communicate will not make it impossible to manage the internal report.

Specific consent may be requested from the Reporting Person in the following cases:

- pursuant to Art. 12, paragraph 2 of the Decree, to authorize the Manager to communicate his/her identity and any other information from which such identity can be directly or indirectly deduced, to subjects other than said Manager for the sole purpose of managing the report;
- pursuant to Art. 14, paragraph 4 of the Decree, if the report is made orally during a meeting with the Manager, for the purposes of documentation by recording on a device suitable for storage and listening or through minutes.

Furthermore, pursuant to Art. 12, paragraph 5 of the Decree, the Reporting Person may be asked for specific consent to reveal his/her identity in order to use the report as part of disciplinary proceedings, if the dispute is based in whole or in part on the report and knowledge of the identity of the Reporting Person is essential for the defence of the person against whom the disciplinary charge is claimed.

PROCESSING MODE

For the management of reports, Fpt Industrie S.p.A. has adopted technical and organisational measures that, regardless of the channel used, ensure the protection of the identity and confidentiality of the Reporting Person, of the people involved and mentioned in the report, as well as of the content of the report and of the relevant documentation. In particular, the processing of personal data may take place with the aid of automated tools (e.g. dedicated online platform characterised by the use of encryption tools) and, possibly, on paper, by the persons qualified to receive or follow up on internal reports, expressly authorized by Fpt Industrie S.p.a. to process such data pursuant to Articles 29 and 32, paragraph 4 of Regulation and Art. 2-*quaterdecies* of the Privacy Code.



Personal data which are clearly not useful for the processing of a specific report, if accidentally collected, are deleted once their relevance has been excluded.

COMMUNICATION OF DATA

In compliance with the aforementioned procedure, the personal data subject to internal reporting will be processed exclusively by the Manager and will not be communicated to third parties, without prejudice to access by the provider of the internal reporting channel, which will act as data controller pursuant to Art. 28 of the Regulation, and communication to the pertaining administrative or judicial authorities, in compliance with applicable legislation.

As specified above, only with the express consent of the Reporting Person, the identity and any other information from which such identity can be directly or indirectly deduced, may be disclosed to persons other than the aforementioned qualified parties.

The personal data subject to internal reports, except for regulatory obligations in this sense, will not be disclosed or transferred to a third country outside the European Union.

RETENTION PERIOD

The personal data subject to internal reports and the related documentation will be retained for the time necessary to manage the internal report and in any case no later than 5 (five) years from the date of communication of the final outcome of the reporting procedure, in compliance with Art. 12 of the Decree and the principle referred to in Article 5, paragraph 1, letter. e) of the Regulation, without prejudice to the fact that personal data which are clearly not useful for the processing of a specific internal report will not be collected by Fpt Industrie S.p.A., or, if collected accidentally, will be deleted immediately.

RIGHTS

Persons involved in the internal reporting, as interested parties, can exercise the rights referred to in Articles 15 to 22 of the Regulation by writing to the email address privacy@fptindustrie.com :

Right of access: it is the right to obtain confirmation that personal data concerning them is being processed, and, in case of positive feedback, to obtain a copy of the personal data processed and the following information: the purposes of the processing, categories of the data processed, recipients of the data, data retention period, origin of the data, rights provided by the GDPR, and the existence of an automated decision-making process;

Right of rectification: it is the right to obtain the rectification or updating of personal data concerning them;

Right to erasure: it is the right to obtain the erasure of personal data concerning them;

Right to limit processing: it is the right to obtain the limitation of processing of personal data, in one of the following cases: i) the interested party has disputed the accuracy of the personal data; ii) the processing is unlawful, and the interested party has requested the limitation of their use; iii) the personal data are necessary for the interested party to ascertain, exercise or defend a right;

Right to object: it is the right to object to the processing of personal data concerning them;

Right to revoke consent: it is the right to revoke the consent given at any time, in relation to the processing based on the same, without this affecting the lawfulness of the processing based on the consent given before the revocation;



Right to portability: it is the right to receive personal data in a structured, commonly used and machine-readable format, and to request its transmission to another recipient.

The aforementioned rights may be exercised within the limits of the provisions of Art. 2-undecies of the Privacy Code.

Furthermore, if interested parties believe that their data is being processed in violation of the Regulation, they have the *right to lodge a complaint* with a supervisory authority competent for the protection of personal data.

CONTACT DETAILS OF THE DATA CONTROLLER AND THE DATA PROTECTION OFFICER

For any further information pertaining to the processing of personal data, Fpt Industrie S.p.A. may be contacted by sending an e-mail to the address privacy@fptindustrie.com or an e-mail may be sent to the Personal Data Protection Officer (“**D.P.O.**”), designated pursuant to Art. 37 of the Regulation by Fpt Industrie S.p.A., to the e-mail address privacy@fptindustrie.com .