

## NOTICE PURSUANT TO D.LGS. 24/2023 - "WHISTLEBLOWING"

This notice means to communicate to all corporate stakeholders the contents, methods and guarantees for the confidential forwarding of reports of violations and offences pursuant to D.lgs. 10 March 2023, n. 24 "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 29 October 2019, on the protection of persons who report infringements of Union law and on provisions concerning the protection of persons who report infringements of national legislation".

### **Addressee and Reporting Manager**

The management of the internal reporting channel is entrusted to the Reporting Manager identified in the Supervisory Body appointed pursuant to Legislative Decree no. 231/2001 by a resolution of the Board of Directors. It is also possible to forward the report to the Italian National Anti-Corruption Authority (ANAC) through the external channel (art. 7 D.lgs. 24/2023) or by public disclosure through the press or electronic means.

### **Content of the report**

The reporting agent (whistleblower) must provide all the information necessary to allow a diligent and appropriate verification and in particular:

- personal details (name, surname, place and date of birth) or other information from which the identity of the reporting agent can be established, directly or indirectly, indicating the position or function of the institution's organisation, except in the case of anonymous reporting;
- a contact address for subsequent updates;
- a clear and complete statement of the facts to be reported, including well-founded suspicions, concerning violations committed or which, on the basis of concrete evidence, could be committed in the organisation of the Company, as well as information concerning conduct aimed at concealing such violations.
- the particulars of the parties involved, to whom the infringement is attributed, or other elements allowing their identification;
- the company's provisions, procedures, protocols and/or operating instructions that it assumes are violated;
- any document that can confirm or support the validity of the alert;
- the desire to benefit from the privacy protections provided by Legislative Decree. 24/2023 on whistleblowing.

Any anonymous reports may be taken into account for further verification only when the information contained therein allows to conduct an appropriate investigation in accordance with the provisions of this procedure and articles. 4, 5 and 12 D.lgs. 24/2023.

### **Whistleblowing channels**

Reports shall be made in written or oral form as follows:

- In writing, by computer, by sending an e-mail to odv@scmfrigo.com whose access credentials are exclusively known to the same Signalling Manager and Supervisory Body;
- In written form, by ordinary mail or express courier, by sending a registered letter to the registered office of the Company for the attention of the Manager of Reports, in sealed envelope and with the words "Confidential Communication";
- In writing, by filling in a paper form and inserting it in a special container;
- In written form, by means of the form on the company website;
- In oral form by dedicated telephone line with number +39 049 270499, indicated in the relative information;
- In oral form through a request for a direct meeting with the Reporting Manager fixed within a reasonable time. In such cases, subject to the consent of the reporting person, The internal signalling can be documented by the Signalling Manager by registering on a device suitable for keeping and listening or by writing a transcription report. If the report is drawn up, the reporting person may verify, correct and confirm the report by signing it;
- At his request, the reporting person shall also be heard by means of a paper procedure through the acquisition of written observations and documents.

In the case of a report made orally, with the consent of the reporting person, it shall be documented by means of a device or verbal record, which the reporting person may verify, correct and confirm by signing the report of the meeting.

The internal report submitted to an entity other than the Reporting Manager shall be transmitted by the recipient and in compliance with the guarantees of confidentiality to the latter within seven days of its receipt, giving contextual news of the transmission to the reporting person.

The Reporting Manager issues to the reporting person acknowledgement of receipt of the report within seven days from the date of receipt, being able to request any useful or necessary supplement. It shall hear the person concerned, even if he so requests, including by means of a paper procedure, by the acquisition of written observations and documents. The Operator shall respond to the alert within three months of the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period following the submission of the alert. At any time the reporting agent may request information from the Reporting Manager on the progress of the procedure by sending a request, with the methods used to transmit the report.

### **Duty of confidentiality**

The content and identity of the reporting person and any other information from which he or she may derive, directly or indirectly, cannot be disclosed without the consent of the reporting person, persons other than those competent to receive or act on alerts and expressly authorised to process such data.

### **Protective measures**

The protection measures provided for in Chapter III of Legislative Decree no. 24/2023 shall apply to the whistleblower and in particular:

No retaliation - the whistleblower may not be targeted by retaliation on the basis of the report made, including: dismissal, suspension or equivalent measures; downgrading or lack of promotion; change of function, change of place of work, reduction of salary, change of working time; suspension of training or any restriction of access to it; negative notes of merit or negative references; adoption of disciplinary measures or other sanction, including money; coercion, intimidation, harassment, ostracism; discrimination or otherwise unfavourable treatment; failure to convert a fixed-term employment contract into a permanent employment contract; where the worker had a legitimate expectation of such conversion; non-renewal or early termination of a

temporary employment contract; damage, including to the reputation of the person, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income; improper listing on the basis of a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the industry or industry in the future; early termination or cancellation of the contract for the supply of goods or services; cancellation of a licence or permit; request for submission to a psychiatric or medical examination.

Acts taken in violation of the prohibition of retaliation are void. Persons who have been dismissed because of the report are entitled to be reinstated in the workplace, pursuant to art. 18 L. 300/1970 or art. 2 D.lgs. 23/2015, due to the specific regulations applicable to the worker. The complainant who is the addressee of acts of discrimination shall also be entitled to bring an action before the judicial authority to take all measures, including provisional measures, to ensure protection against the subjective legal situation of the person affected, including compensation for damage, reintegration into the workplace, the order for termination of the violation of the prohibition of discrimination and the declaration of invalidity of the acts thus adopted.

Limitation of liability - it is not punishable the body or person who reveals or disseminates information on violations covered by the obligation of secrecy or related to the protection of copyright or the protection of personal data or reveals or disseminates information on violations that offend the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that disclosure or dissemination of the same information was necessary to reveal the breach and the report was made.

Waivers and transactions - the waivers and transactions, in whole or in part, that have as their object the rights and protections provided by Legislative Decree No. 24/2023 are not valid, unless they are carried out in the forms and in the ways referred to in art. 2113 co. 4 c.c.

### **Information note**

This notice also states that:

- Alerts may not be used beyond what is necessary for the proper follow-up.
- In the context of any disciplinary proceedings, the identity of the reporting person may not be disclosed where the challenge of the disciplinary charge is based on separate and additional findings with respect to the report, even if they are a consequence thereof. Where the dispute is based, in whole or in part, on the alert and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the alert shall be usable for disciplinary proceedings only if the reporting person has given his or her express consent to the disclosure of his or her identity.
- The reporting person must be notified in writing of the reasons for the disclosure of confidential data, in the above case, as well as in internal and external signalling procedures where the disclosure of the identity of the reporting person and the information relating thereto is also indispensable for the defence of the person involved.

Where the criminal liability of the reporting person for the offences of defamation or slander or in any case for the same offences committed by reporting the offence to the judicial or accounting authority or its civil liability is established, including by a judgment of first instance, for the same reason, in cases of willful misconduct or gross negligence, the safeguards provided for in Chapter III of Legislative Decree No. 24/2023 are not guaranteed and a disciplinary sanction is imposed on the reporting person or complainant. This shall also apply in cases of reporting or reporting to an anonymous judicial or accounting authority or public disclosure, if the reporting person has subsequently been identified and has been retaliated, and in cases of reporting to institutions, the competent bodies and bodies of the European Union.

### **Privacy and Processing of Personal Data**

The Data Controller is SCM FRIGO SPA, with registered office in via A. Palladio 31 - Sant'Angelo di Piove di Sacco (PD), c.f. and p.iva 04342820281, in person of the legal representative, operating through the Reporting Manager identified in the Supervisory Body appointed pursuant to Legislative Decree no. 231/2001 by resolution of the Board of Directors.

#### Categories of personal data

In principle, the illicit reporting system can also be used by the reporting agent while maintaining anonymity and therefore without providing personal data and in particular their identity. The provision of personal data is optional and therefore any failure to provide data will not affect the right to receive a response to the report, and to enjoy the safeguards provided by law.

Personal data may be acquired by the Company as contained in the report or in the documents and documents attached to these, or through specific in-depth training. The persons to whom the personal data processed refer are, inter alia i) persons who are aware of the reported facts, or who in any case are required to provide information following an alert ii) "subjects involved" (that is, accused of the violation object of the report), iii) "protected subjects" (that is, they enjoy the mandatory protections provided for by the law in front of an alert), iv) other persons who in various ways can be made aware of the report.

#### Transfer and recipients of personal data

The Data Controller, respecting the protection of the confidentiality of the identity of the reporter, may share data, in accordance with the principle of strict necessity, proportionality and minimization, with:

- Third parties expressly designated as External Data Processors;
- Competent external authorities (e.g. judicial or administrative authorities, police, financial police, ANAC - National Anti-Corruption Authority, etc.) only as part of an investigation or criminal, administrative or civil trial;
- Studies and/or legal advisors, corporate compliance consultants and/or other subjects necessarily involved in the reporting management process.

#### Processing methods and security measures

The Company adopts appropriate technical and organizational measures to ensure data protection and confidentiality, subject to the provisions of art. 12 of D. lgs. n. 24/2023 - with particular reference to the identity of the reporting person, of the persons involved and/or otherwise mentioned in the reports, the content of the same and related documentation.

The processing of data is carried out by means of paper and also by telematic parties formally appointed. The processing does not involve automated decision-making processes, including profiling, within the scope of art. 22 Reg. EU 2016/679.

Personal data are stored on servers located within the European Union. The data controller has carried out an impact assessment and put in place appropriate security measures to protect personal data.

#### Legal basis and purpose of processing

The data will be processed for the following purposes: i) assessing the admissibility and soundness of the reported offences, ii) applying the measures of protection and support of the subjects protected by the legislation, iii) following up the report and, if possible, measures to respond to the results of an alert, iv) apply any disciplinary measures or other sanctions against those who report intent or gross negligence, or against any persons involved who may be responsible for the reported breach, v) defending or establishing our rights in the context of judicial, administrative or out-of-court proceedings and in civil,

administrative or criminal disputes arising in connection with the report made, vi) fulfilling any obligation laid down by law, a regulation or other applicable legislation.

Taking into account the relevant legislation, the processing of data is based on the legal obligation to which the Company is subject as Data Controller (art. 6, par. 1, lett. c) of the GDPR) for the purposes of complying with the requirements of D. Lgs 24/2023, and, as regards any particular data voluntarily reported by the Reporting Party, the qualifying condition is to be found in the grounds of relevant public interest on the basis of Union and Member State law in relation to the reason for which the whistleblowing legislation was ordered (Art 9, para. 2, lett. g) of the GDPR and art. 2 sexies par. 1 of D. Lgs 196/03), as well as, in relation to particular data, in the fulfilment of obligations and the exercise of specific rights of the Data Controller and the Data Subject in matters of labour law (art. 9, par. 2, lett. b), GDPR).

It will be, from case to case, required the prior consent of the Signalman (art. 6 par. 1 letter a) of the GDPR) pursuant to Legislative Decree no. 24/2023, in particular:

- In the event that the subsequent reporting involves, by the Company, the adoption of disciplinary proceedings and if the dispute is well founded, in whole or in part, the alert received and knowledge of the identity of the reporting person is essential for the defence of the accused, This Alert shall be usable for the purposes of disciplinary proceedings only if the reporting person has given his or her express consent to the disclosure of his or her identity;
- when the Report is made through a registered voice messaging system (as provided for in the Procedure), to enable, by the staff, its documentation by recording on a device suitable for preservation and listening or by transcription in full. In the case of transcription, the reporting person may verify, rectify or confirm the content of the transcript by signing it;
- where, at the request of the reporting person, the alert is made orally during a meeting with the staff involved, with the consent of the reporting person, the alert shall be documented by the personnel involved by recording it on a device suitable for keeping and listening or by means of a report (as provided for in the Procedure). In case of minutes, the reporting person can verify, correct and confirm the minutes of the meeting by signing.

Legal basis of processing for purposes i), ii) and iii) (in relation to the purposes of implementing response measures to the results of an alert, strictly necessary to remove the consequences of the Breach reported) is the requirement to fulfil the obligations imposed on the Data Controller by law, regulation or other legislation.

In relation to the purposes of implementing measures to respond to the results of an alert, which may differ from those strictly necessary to remove the consequences of the reported Breach, the legal basis is the legitimate interest of the Data Controller to improve the organization.

In relation to disciplinary purposes or sanctions, the legal basis is the legitimate interest of the Data Controller to prosecute in disciplinary or disciplinary proceedings any non-compliance with the Data Controller's Whistleblowing Procedure and/or, more generally, the legislation on whistleblowing.

In relation to the purposes of defending or ascertaining our rights in the context of judicial, administrative or out-of-court proceedings and in civil, administrative or criminal disputes arising in connection with the report made, the legal basis is the legitimate interest of the Data Controller to exercise the defense of its rights.

Personal data that appears not reasonably relevant and useful to the processing of a specific Report is not collected or, if received or collected accidentally, must be promptly deleted by the Reporting Managers responsible for the Breach.

In the same way, any personal data reported and related to behaviors not included in the scope of the law and/or the Data Controller's Whistleblowing Procedure will be deleted. If the information received contains personal data pursuant to art. 9 of the GDPR, will be deleted immediately, without being registered and processed. Where it is established that the information provided or part of it is not true, it shall be deleted immediately as soon as this becomes apparent, unless the lack of veracity may constitute a criminal offence, in which case the information will be retained for the time necessary during the legal proceedings.

#### Retention of personal data

The reporting data and the related documentation will be kept for the time necessary for the processing of the report and in any case no later than 5 (five) years (in Italy) from the date of communication of the final outcome of the reporting procedure (in compliance with the obligations of confidentiality of information and limitation of storage, provided for by the applicable legislation). After this period, the alerts will be deleted from the system, or stored anonymously, without prejudice to any need to keep for any further time necessary for the completion of administrative or judicial proceedings already initiated or for investigative proceedings under the Criminal Procedure Code.

In acknowledgement and acceptance of the notice:

Name	
Surname	
Signature	