

JERSEY LOMELLINA S.p.A.

Whistleblowing Procedure

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1. Foreword

The Company, by means of this Procedure, complies with Law Decrees n° 24/2023 and ANAC Guidelines concerning the protection of people reporting breaches of European Union Laws.

The Company promotes the practice of whistleblowing to tackle unlawful or unfair behaviours which shall be reported either to managers or to the HR Manager to ensure a prompt and suitable action; a dedicated whistleblowing channel is available to be used by those people who might not feel at their ease in reporting directly.

Jersey Lomellina S.p.A. knows that business ethics implies a governance based on trust, integrity and transparency and supports the development of a working environment in which employees and the other stakeholders may feel free to report/notify breaches of the law without being afraid of possible retaliations. With this view, the Company has issued and approved this procedure (hereinafter named “Procedure”), with the aim to allow its staff and stakeholders and all third parties operating directly or indirectly with the Company, to report any possible breach of laws and regulations which may harm public interest or Jersey Lomellina S.p.A. integrity.

People involved in the activities foreseen by the Procedure herein, shall comply with the behavioural and procedural rules listed in it and all heads, executives and managers are expected to enforce it. Any possible breach of the obligations set forth by this Procedure will be sanctioned and punished.

2. Definitions

ANAC	National Anti-Bribing Authority.
Company	Jersey Lomellina S.p.A.
Working context	All working or professional, activities, present and past, through which people may collect information concerning a possible breach of the law.
Whistleblower	A person reporting/disclosing some information acquired in their working or professional context about current or past breaches of the law.
Facilitator	A person sharing the same working context as the Whistleblower and who assists him/her in the reporting process and whose identity and support shall be kept confidential.
People involved	People or entities mentioned in an internal or external report who is allegedly responsible of the reported breach or involved in the breach or involved as a witness of the breach.
Report	Written or spoken communication, issued in accordance to this Procedure, comprising information (such as evidence-based suspicions) concerning possible breaches of the law which may have occurred within the organization/entity the Whistleblower has a legal relationship with, or any other element concerning possible behaviours aimed at hiding such breaches.
People collecting reports	The person or the people in charge of collecting and handling the reports hereof.
Retaliations	Behaviours, actions, or omissions, even when attempted or threatened, following a whistleblowing case which may damage or be prejudicial to the Whistleblower.
Platform	An IT system aimed at collecting and handling the Reports, technically suitable to ensure Whistleblowers' identity is held confidential.

3. Acceptance, modification and circulation of the Procedure

3.1 This Procedure is adopted by resolution of Jersey Lomellina S.p.A. Board of Directors which may decide to review it should relevant changes occur within the organization or in the law.

3.2 This procedure is available to be checked by whoever may be concerned in the following ways:

- Displayed in the workplace;
- Published on the company website (<https://www.jerseylomellina.com>).

4. Subject of a Report/Disclosure

4.1 Breaches to be reported

The following breaches of the law may be the subject of a report:

1. illegal actions in breach of the European Union laws and of all national decrees enforcing them.

And more specifically illegal actions concerning the following sectors:

- *) public agreements;
- *) services, products and financial markets and prevention of money laundering and financing of terrorist organizations;
- *) products safety and compliance;
- *) safety in transportation;
- *) environment safeguard;
- *) public health;
- *) consumers' protection;
- *) protection of private life and personal data and network and IT system security.

2. actions or omissions which may damage the financial interests of the European Union (art. 325 TFUE tackling frauds and illegal activities damaging the financial interests of the European Union) as defined by regulations, directives, resolutions, recommendations and opinions expressed by the European Union (e.g. frauds, bribing and illegal activities related to EU expenditures);

3. actions or omissions related to the internal market which may prevent goods, people, services, and capitals free circulation. All breaches of EU regulations and standards about competition and State Incentives, corporate taxes and the mechanisms aimed at obtaining a tax relief which may prevent the enforcement of the corporate tax regulation;

4. actions or behaviours preventing the correct enforcement of EU resolutions with regard to the above mentioned topics;

5. illegal behaviours foreseen by Law Decree n° 231/2001 which may not have been mentioned in the paragraphs above.

People shall report only behaviours, actions, or omissions they have been informed about or have witnessed in their workplace.

4.2 What cannot be classified as a subject of a Report

Whistleblowers cannot report about personal disputes, claims or requests concerning their personal work relationships, or their relationship with superiors.

4.3 Elements and characteristics of a Report/Disclosure

Reports shall be as detailed as possible so to allow the people in charge of collecting and evaluating reports to correctly assess all facts.

The following elements shall be clear:

- the circumstances – timing and place – where the breach reported may have occurred;
- the fact description;
- all elements and details on the basis of which the alleged offender may be identified.

The documentation provided (which may be attached/enclosed to the Report) may provide evidence of the reported breach thus proving the Report to be duly grounded.

Furthermore, it may be useful to name some people who may be aware of the alleged breach, even though potentially.

5. Who can Report a breach

This Procedure clearly identifies Whistleblower vis-à-vis all other people who, despite not having personally reported a breach, are still entitled to be protected.

- Employees and independent workers, collaborators, free-lance professionals and consultants working for the Company;
- Shareholders and Members of the Board of Directors or Administration, auditors and those who perform such tasks on a de facto basis;
- trainees, even unpaid ones, and volunteers operating for the Company;
- contractors', subcontractors and suppliers' staff members;
- former employees of the Company;
- candidates wishing to work for the Company who may have been informed about the reported breach during the recruitment and selection process or during the negotiation leading to the issuance of a work contract, and who may be subjected to retaliation acts;
- whoever may get in contact with the Company.

The following people belong to the second category (other individuals entitled to be protected as per this Procedure):

- Facilitators;
- People related to the Whistleblower who may be subjected to retaliation acts in their working environment, such as colleagues who may be regularly in touch with the Whistleblower;

- People sharing the same environment as the Whistleblower and who are in a permanent relationship with them or are members of their family (until the fourth degree of kinship);
- Entities belonging to the Whistleblower or companies they have previously worked for, and entities operating in the same working environment.

All these people shall be protected also during their trial period and before and after the subscription of a formal work contract/establishment of a legal relationship, and more specifically in all the following cases:

- whether the legal relationship described has actually started, whether the information collected about the breaches have been collected during the recruitment and selection process or during the pre-contractual phase;
- during the trial period;
- after the termination of the legal relationship, whether the information concerning the breaches have been collected when the legal relationship was still ongoing.

6. Internal reportingh

6.1 Channel to be used for internal reporting

The Company, after interfacing with the unions, has set up a dedicated channel to be used for the internal reporting process compliant with law Decree n 24/2023, which aims at keeping the Whistleblower, the Facilitator, the involved People, and the Mentioned People's identities confidential as well as the content of the Report and the related documentation.

Such channel is managed so that reports are received by the person/people appointed by the Board of Directors who are expected to satisfy the identified requirements in terms of independence and competence. Reports made by people whose identity cannot be identified are considered anonymous but, if detailed, they are considered as ordinary Reports.

6.2 Management of the channel to be used for internal reporting

Reports are received by the Person in Charge who shall:

- within 7 (seven) days from the receipt, issue a receipt acknowledgment;
- interface with the Whistleblower and, if necessary, ask for further details;
- in case it is requested, fix an appointment with the Whistleblower;
- decide whether the essential requirements concerning the report have been satisfied in order to decide whether such report is admissible and, consequently, the Whistleblower is entitled to the protections provided by the law, and the needed following steps can be taken;
- provide a feedback within 3 (three) months from the issuance of the receipt

acknowledgement or, should it not have been issued, within 3 (three) months from the 7th (seventh) day from the Report.

The Report will be considered groundless in case of lack of the essential elements concerning the breaches to be reported see par. 4) or lack of such elements which may justify the need for further checks.

Furthermore, Reports may also be considered groundless in the following cases:

- its content is too general and does not allow a thorough understanding of the facts thereof;
- the documentation provided by the Whistleblower as evidence is unsuitable and does not allow a thorough understanding of the content or there are no illegal behaviours matching the documentation;
- we are talking about minor offences;
- breaches are not included in the list of those that can be reported.

In case the breach is reported to someone different from the Person in Charge of receiving the reports, it shall be forwarded to them within 7 (seven) days from the receipt and the Whistleblower shall be notified about it.

7. Protections of Whistleblowers

7.1 The whole process concerning the receipt and management of Reports shall guarantee the Whistleblowers' rights are respected. In order to do so, and in compliance with the current laws and regulations, Jersey Lomellina S.p.A. has not only ensured employees the opportunity to forward anonymous reports, but has also foreseen some protection measures to be applied in the following cases:

- * the breach reported falls under the related regulation field of application (see par. 4 herein);
- * the breach reported concerns behaviours, actions or omissions which may be detrimental to the public interest or the Company integrity;
- * the Whistleblower has collected evidence of the illegal behaviour or the breach reported.

7.2 In case such requirements are not met, the Report is to be filed and the Whistleblower notified about it.

Protection measures herein are not granted when:

- ** the Whistleblower has formally been charged of libel or slander, even though by means of a first instance sentence;
- ** the Whistleblower has formally been acknowledged to have voluntarily provided fake information with intent or gross negligence.

8. External reporting

8.1 Under special conditions, Whistleblowers may decide to use an external channel to forward a Report.

Please find here below a list of such conditions:

- The internal channel, despite being mandatory, is not active or not compliant with the law;
- The Whistleblower has already forwarded a Report internally but has not received the due feedback within the time limits set by the law;
- The Whistleblower believes, on reasonable ground, that the Company would not duly follow up the Report or may run a serious risk of retaliation in case the Report was forwarded through the internal channel;
- The Whistleblower believes, on reasonable grounds, that the breach reported may bring about a serious and urgent risk for the public interest.

It is the Whistleblower's responsibility to ascertain the existence of one or more of the aforementioned conditions/circumstances before using an external channel to forward their Report.

8.2 Reports forwarded by Whistleblowers through the official channels set up by the Anti-Bribery Authority (ANAC). Such official channels are as follows:

- Digital platform;
- Spoken reports;
- Personal appointments fixed within a reasonable time frame.

If you log in in the official ANAC website and click on the dedicated link, you will reach the "whistleblowing" (<https://www.anticorruzione.it/-/whistleblowing>) service, which gives clear and comprehensible instructions related to the channel to be used, the reference subjects who shall process and handle the Reports and the related procedures.

You can also open the dedicated app (ANAC channel) through the ANAC portal by following this link: <https://servizi.anticorruzione.it/segnalazioni/#/>.

9. Protective measures

The following protective measures are foreseen for all Whistleblowers:

- a) Confidentiality of the identity of the Whistleblower, the Facilitator, the Person involved and the People mentioned in the Report (paragraph 9.1);
- b) Protection from possible retaliation measures adopted by the Company following the Report and the conditions for its application (paragraph 9.3);
- c) Waiver regarding the disclosure of some types of information under some specific circumstances (paragraph 9.4);

- d) Support measures provided by organizations belonging to the Third Sector, comprised in the list issued by ANAC (paragraph 9.5).

9.1 Confidentiality

The identities of Whistleblowers, Facilitators, People involved, and People mentioned in Reports are to be kept confidential throughout the process.

The Whistleblower's identity will not be disclosed to third parties different from the people in charge of collecting the Reports, without the Whistleblower's authorization.

Law Decree n 24/2023 foresees two situations in which the Whistleblower's identity could be disclosed (after having obtained the Whistleblower's authorization): (i) in case a disciplinary measure is adopted vis à vis the alleged offender, if the Whistleblower's identity is essential for defending the alleged offender; (ii) in case of internal reporting when the Whistleblower's identity is essential for defending the Person involved.

In the above situations, the reasons for the disclosure shall be notified in writing.

9.2 Personal data protection

In handling the Reports, Jersey Lomellina S.p.A. needs to process Whistleblowers data and those concerning all other people involved.

The Company acts in those cases as the Data Controller and commits to comply with all obligations as per UE 2016/679 GDPR:

- Whistleblowers will receive a dedicated brief concerning the processing of their personal data;
- The only data collected will be the ones needed for the fulfilment of the purposes herein. In case some unnecessary data are collected, these latter are immediately cancelled;
- Reports and the related documentation cannot be processed beyond the storage period determined internally.

In its office as a Data Controller the Company is bound to:

- Keep a register of all data processing activities performed as a Data Controller (on the basis of art. 30 GDPR);
- To perform an overall impact assessment (DPIA) as per art. 35 GDPR, concerning the management of reports carried out through the IT platform, needed due to the fact that this operation may bring about some high risks for the rights and freedom of the people involved;
- To appoint all staff dealing with the reports and their Manager, who shall be authorized to process personal data;
- To select all suppliers which may be involved in the Reports management process as data controllers (as per art. 28 GDPR), and more specifically:

- a) The provider of the IT Platform used for the collection of all Reports;
- b) Suppliers helping the company process the Reports.

9.3 Protection from Retaliation

Whistleblowers and all other people involved shall be protected from possible retaliation acts.

Any behaviour, action or omission, even though attempted or threatened, following a Report which may directly or indirectly cause an unfair damage to a Whistleblower or any other people entitled to be protected, may be defined as retaliations.

Please find here below some examples of retaliation acts:

- dismissal, suspension or similar measures taken as a consequence of a whistleblowing case;
- demotion or denied promotion;
- change of function, work location and/or timetable, salary reduction;
- interruption of the training or any restriction to the opportunity to access training programmes;
- unsatisfactory remarks or negative references;
- disciplinary measures or penalties (also financial ones);
- coercion, threats, harassment or ostracism;
- discrimination or unfair treatment;
- failure to transform a temporary employment contract into a permanent one, should the worker be entitled to it;
- failure to renew a contract or the anticipated termination of a temporary employment contract;
- anticipated and ungrounded termination of supply agreements regarding services or goods;
- revocation of a permit or a leave.

In order to be entitled to protection:

- the Whistleblower shall believe, on the basis of the circumstances of the episode reported and the data available when the Report is issued, all information concerning the reported breach to be true. Assumptions, rumours, and public news are not to be considered as satisfactory evidence;
- the person must have reported some allegedly true facts – although they may not be sure they have actually happened – or have reported some incorrect facts, provided the report was based on grounded suspects and issued in good faith;
- the Report and its content shall fall under the material scope of the current law;
- the Report and the unfair behaviour/action/omission suffered – directly or indirectly - from the Whistleblower involved shall be strictly connected.

Should the Whistleblower believe they have been subjected to retaliation, they are expected to notify the

National Anti-bribing Authority in charge thereof.

In order not to put at risk the protective measures foreseen by Law Decree n. 24/2023, first of all the right to confidentiality, the Whistleblower who may think to have been subjected to retaliation shall not notify any other authorities but ANAC.

Such rule does not apply to anonymous Reports since it obviously applies to Whistleblowers who may be at risk of retaliation.

The Protection foreseen against Retaliation does not apply in case the Whistleblower is acknowledged to be guilty of libel or defamation also by means of a first-degree sentence with regard to the same offenses connected to the Report, or in case the Whistleblower is liable of having willingly reported/disclosed some fake news with intent or gross negligence.

Should the first-degree sentence against the Whistleblower not be confirmed in the following sets of proceedings, the Whistleblower will be entitled, although later than expected, to the applicable protection.

9.4 Whistleblowers' waiver

The exclusion of Whistleblowers' legal, civil or administrative liability may apply in the following cases: (i) at the time of the Disclosure, there are grounded reasons to believe that the information disclosed are necessary to report a Breach of the law; (ii) the Disclosure is made in compliance with Law Decree n. 24/2023. Such exclusion applies in case all information are lawfully collected. Therefore, should the information and documentation herein be collected illegally (eg. In case they are hacked from an IT system) such exclusion/waiver won't apply and the Whistleblower will be liable from a legal, civil and administrative point of view.

9.5 Support measures

The ANAC website displays a list of Entities belonging to the Third Sector which provide Whistleblowers with support measures (free assistance and consultancy) concerning the Reporting procedure and the protection measures applicable according to national and European Laws, their rights and about how to obtain free legal aid from the State.

10. Sanctions

The Company reserves the right to start legal proceedings following the existing laws and regulations. More specifically, according this Procedure Whistleblowers are liable for reporting fake news (libel and defamation) in case of intent and gross negligence.

In case protection measures are not applied, ANAC may ask people or legal entities to pay administrative sanctions as foreseen by the law.

11. Storage of documentation concerning a Report

Reports and the related documentation are to be stored for the time needed to process the Report itself and, however, no longer than five years starting from the notification of the outcome of the Report.

12. Review

This Procedure is to be periodically reviewed to ensure its enforcement and its adequacy.