

Organisation, management and control model pursuant to Legislative Decree 231/2001

Annexure Procedure management signaling

Revisione	Data	Natura delle modifiche	Approvazione
00		Adozione	Consiglio di Amministrazione

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1. INTRODUCTION

Borusan Vobarno Tubi S.p.a. (hereinafter also referred to as "BVT" or "Company") has implemented an internal communication channel for reporting actual or suspected violations without fear of retaliation and in full compliance with protections provided to the whistleblower. The Company adheres to an Organizational, Management, and Control Model in accordance with Legislative Decree 231/01; therefore, the internal reporting channel is established within the Model. This procedure is to be considered as an annex to Model 231.

2. APPLICABLE LEGISLATION

- ⇒ Direttiva Europea 1937/2019
- ⇒ Regolamento Europeo 679/2016 o GDPR
- ⇒ Decreto legislativo n. 24/2023 attuativo della Direttiva Europea n. 1937/2019 in materia di whistleblowing, che ha abrogato le disposizioni in materia previste dalla Legge n. 179/2017 per il settore pubblico e dal D.Lgs. n. 231/2001 per quello privato
- ⇒ D.Lgs. 231/01 recante disciplina sulla responsabilità amministrativa delle persone giuridiche
- ⇒ Guidelines on the protection of individuals reporting violations of Union law and protection of individuals reporting violations of national legislative provisions – procedures for the submission and management of external reports – ANAC (AUTORITA' NAZIONALE ANTICORRUZIONE)

3. PURPOSE AND SCOPE OF APPLICATION

This procedure aims to:

- Promote a corporate culture based on transparency, responsibility, and integrity;
- Establish and make known the internal reporting channel;
- Define responsibilities in the process of managing reports;
- Illustrate the protections provided to the whistleblower or protection system in accordance with regulations; Explain the sanctions system envisaged by the regulations for both the Company and the whistleblower

4. DEFINITIONS

ANAC: Autorità Nazionale Anticorruzione (<https://www.anticorruzione.it>)

CONTESTO LAVORATIVO: work or professional activities, present or past, carried out within the Company, through which, regardless of the nature of such activities, a person acquires Information about Violations and in which context he or she may face retaliation in the event of a report

COMPLAINT BY THE JUDICIAL AUTHORITY: possibility to contact the competent national authorities, judicial and accounting for the denunciation of illegal conduct that has become known in the public or private working context

PUBLIC DISCLOSURE: make violations public through print or electronic media in order to reach a large number of people (including the use of social networks)

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FACILITATOR: "a natural person who assists the signaller in the reporting process, operating within the same business context and whose assistance must be kept confidential"

RETALIATION: any conduct, act or omission, even if only attempted or threatened, put into effect by reason of the report that causes or may cause the reporting person or the person who made the complaint, directly or indirectly, an unjust damage

ALERT: reporting by the reporting agent on information on one or more infringements

EXTERNAL ALERT: the communication, written or oral, of information on violations, submitted through the external reporting channel managed by ANAC

INTERNAL REPORTING: the communication, written or oral, of information on violations, submitted through the internal reporting channel adopted by the Company

INFRINGEMENTS: conduct, acts or omissions, affecting the public interest or the integrity of the public administration or private entity

WHISTLEBLOWER or SIGNALLER: natural person who makes a report on violations acquired within their working environment

5. CHARACTERISTICS OF THE ALERT

5.1 Who can report: the signaller or "whistleblower"

The Company, in compliance with the legislation, identifies which potential reporting agents:

INTERNAL STAKEHOLDER:	ESTERNAL STAKEHOLDER:
<ul style="list-style-type: none"> - All employees, regardless of their contractual status and function; - Persons with administrative, managerial, supervisory, supervisory or representative functions, including de facto functions. 	<ul style="list-style-type: none"> - self-employed persons and collaborators, who provide goods or services or carry out works in favour of the Company; - Volunteers and trainees, paid and unpaid, who work in the Company's working environment; - Self-employed persons and consultants working with the Company.
OTHER SUBJECTS TO WHICH THE PROTECTION OF THE COMPLAINANT IS EXTENDED	
<ul style="list-style-type: none"> • Facilitators • Persons in the same working environment with kinship up to fourth degree and stable emotional bond • Work colleagues with a regular and current relationship (for example friendship) in the same working context • Entities owned by the reporting agent or for whom the reporting agent works or operating in the same business environment (the rationale here is to protect such entities against commercial retaliation) 	

The report can be made by a person who is in the selection or pre-contractual phase, during the trial period and after the dissolution of the relationship.

This procedure refers to cases in which the reporting agent discloses his identity, the rationale is to ensure that these subjects the protection provided by law, ensuring the confidentiality of the personal data provided.

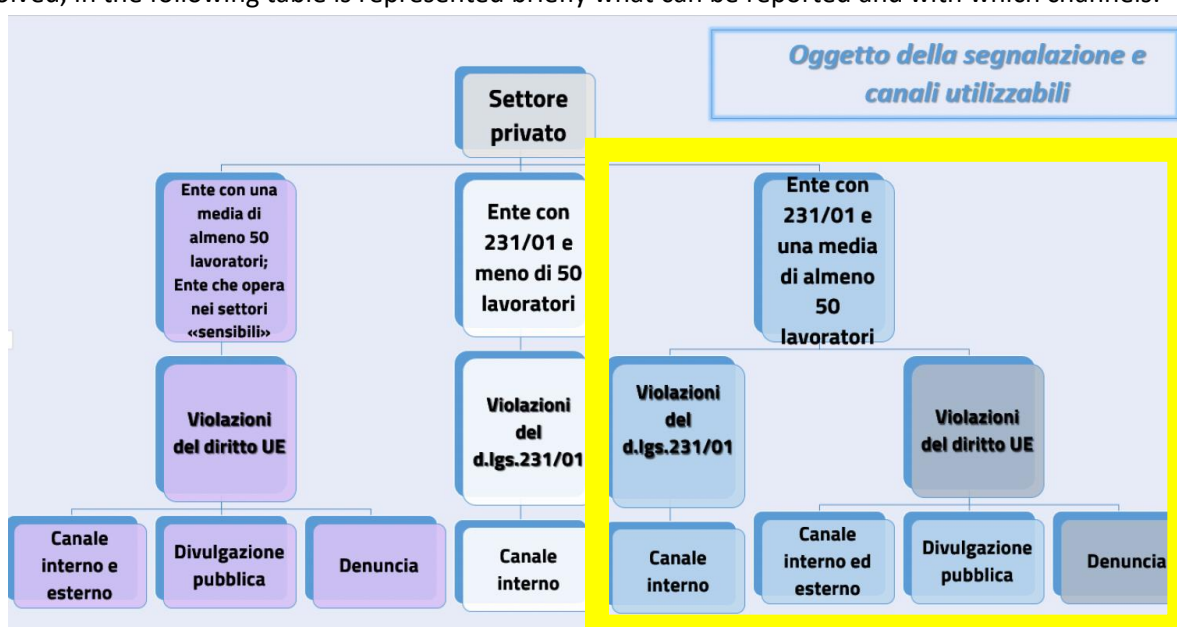
5.2 Anonymous reports

Anonymous reports are to be considered "ordinary" reports, even if conveyed with the internal channel. Protection shall apply to the anonymous whistleblower, who has subsequently been identified as having reported to ANAC that he has suffered retaliation.

In the case of anonymous reporting, the content is decisive for its eligibility or "taking charge"; therefore, only detailed and evidenced reports will be taken into due consideration.

5.3 Subject of the report: what can be reported?

The decree differentiates the subject of the report in relation to the characteristics of the legal entities involved, in the following table is represented briefly what can be reported and with which channels:



Fonte: Schema Linee guida Anac

In general, the report may concern all conduct relevant under Legislative Decree no. 231/01 or involving violations, alleged or ascertained, of Model 231 or the Code of Ethics, to which are added the offences of matrix and importance EU and that therefore they damage financial interests of the European Union.

By way of example and not exhaustive, the report may cover:

- Corruption, active and passive;
- Behaviour to obstruct the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);
- Promise or giving of money, goods or services or other benefits to corrupt suppliers or customers;
- Illegal tax, accounting and financial conduct;
- Tax fraud;

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- Violations of human rights;
- Environmental and health and safety offences against workers;
- Unlawful use of personal data or blatant violations of the privacy policy;
- Competition and State aid infringements;
- Violations of the Code of Ethics and the rules contained in the Organization Management and Control Model.

To protect the dignity and health of workers, as well as the moral integrity and values of the Company, the possibility is given to report cases of harassment, abuse in the workplace and/or discrimination in relation to sex, ethnicity, religious faith, sexual orientation.

5.4 How an alert should be made

Alerts shall preferably include the following:

- A full description of the reported facts;
 - If known, the circumstances of the time and place where the infringements were committed or for which presumption exists;
 - The particulars or elements (qualification, office, activity carried out) of the reported entity in order to allow identification;
 - Particulars of any witnesses or persons who may report on the facts reported;
 - Any annexes or documents which may confirm the validity of the reported facts;
 - Any other information that may provide useful evidence as to the existence of the facts. Sono oggetto di segnalazioni e quindi ammissibili:
- ⇒ ***Retaliatory communications which the reporting agent considers to have been made following an alert***

The alleged retaliation, which is also potentially reported, should be reported exclusively to ANAC. The trade union representatives cannot inform ANAC of alleged retaliation on behalf of the reporting entity.

The following are excluded and therefore INADMISSIBLE:

- Alerts related to a personal interest of the person of the signaller, which relate exclusively to their individual working relationships with colleagues or with hierarchically superior figures;
- Reports based on mere suspicions or corridor entries;
- Reports of breaches of national security.

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6. MODES AND SIGNALLING CHANNELS

6.1 CHANNELS

The decree provides potentially more than one modality:

Inner channel	External channel	Public disclosure	Denunciation
Channel established by the Company	<p>The reporting agent may use ANAC when:</p> <ul style="list-style-type: none"> the internal reporting channel is not active or does not comply with legal requirements (e.g. when it does not guarantee confidentiality); has already issued an internal alert without receiving feedback; is concerned that the alert may result in retaliation; fears that the breach could constitute an imminent or manifest danger to the public interest. 	<p>The reporter may use public disclosure by press or media, social media when:</p> <ul style="list-style-type: none"> has already issued an internal and/or ANAC alert without receiving feedback; is concerned that the alert may result in retaliation; considers that the infringement may constitute an imminent or manifest danger to the public interest. 	<p>The decree finally also recognizes the power to the reporting agent to denounce illegal conduct configurable as crimes directly to the national authorities.</p>

6.2 The internal reporting channel: the TESEO web platform

The Company has set up a dedicated internal reporting channel to which the reporting agent may refer.

The platform uses the TESEO web-based solution that offers a customized portal, ensuring compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the fulfillments required by the privacy law (D.Lgs. n. 196/2003 - Code on the protection of personal data; Regulation U.E. 2016/679 on the protection of personal data).

The platform allows all internal and external stakeholders to send reports to predetermined internal subjects authorized to manage the report in order to ensure effective and confidential communication.

Access to the platform is via the Company's institutional website or the following link <https://bmvobarno.wb.teseoerm.com>

Before making the report, the reporter is asked to read a privacy policy regarding the processing of their personal data.

The reporting agent has the possibility to choose whether to make a report by providing his or her personal details or in a totally anonymous form, by entering only the subject of the report and the reference topic. At the end of the entry of the report, the platform assigns a unique identification code (ticket code) that the reporter must keep and transcribe as it will allow him to check the progress of his report.

At the time of the alert, the reporting agent receives a notification of receipt or notification visible directly on the platform.

The platform allows the signaller to make a written report.

For further operational details regarding the use of the platform, please refer to "Operating instructions for using the Whistleblowing Web platform".

It is always possible for the complainant to request to be heard in person, the suggestion in this case is to still access the platform and send such a request in the descriptive fields in order to track the request and maintain its confidentiality.

7. MANAGEMENT OF THE ALERT

7.1 Subjects to be entrusted with the management of alerts

As required by the ANAC Guidelines, the management of the internal reporting channel referred to in the previous paragraph may be entrusted with:

- a. to a person within the administration/entity
- b. to an administration office/body with dedicated staff
- c. to an external subject

However, even if an organization decides to outsource the operation of its reporting channels to an external vendor, it remains in charge of following up the report, dealing with the identified wrongdoing, and providing feedback to the whistleblower. Therefore, it is always necessary for the organization to appoint at least one internal contact person.

7.2 Who receives the report - Internal Whistleblowing Committee

The Company has established an internal Whistleblowing Committee, responsible for receiving and managing reports. The Committee shall consist of:

- **Members of the Supervisory Body**

The coordination function of the Committee is assumed by Cristina Ruffoni (President of the Supervisory Body).

The Committee is responsible for analysing all reports received by the Company.

The members of the Committee are appointed as "persons authorised to process" in accordance with current legislation on the protection of personal data.

It is always possible for the alerter to exclude one or more functions as the addressee of the alert from the authorised ones.

7.2.1 Management of alerts by the Committee

The Committee shall, as a preliminary step, carry out an assessment of the compliance with the essential requirements of the alert in order to assess its eligibility (preliminary investigation). In particular, the Committee shall verify:

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- whether or not it falls within the subjective and objective scope of the standard (who reported and what reported);
- the presence of factual evidence to justify any further investigation or investigation;
- that the report is accurate and detailed and, therefore, not generic and not defamatory;
- that any documentation accompanying the alert is appropriate and consistent.

After assessing the alert as admissible, the Committee carries out the investigation (investigation) necessary to follow up the alert, including through hearings and the acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

At the end of the investigation and, in any case, within 3 months from the date of the acknowledgement of receipt (notification), the Committee undertakes to provide feedback to the alerter, unless the deadline is extended to 6 months if duly justified.

If the alert deals with subjects not covered by dlgs 231/2001 and not related to this discipline, the ODV has the power to authorize the internal responsible for the management of the alert.

7.2.2 Storage and storage time

All the documentation related to the reports received is stored within the platform (computer storage) and kept in compliance with current regulations on the protection of personal data.

The documentation relating to the report will be kept for a maximum of 5 years. Personal data which is manifestly useless for the processing of a specific report is not collected or, if collected accidentally, will be deleted immediately.

7.2.3 Reporting

The Committee prepares annually the Report containing the indication of the Reports received during the reference period.

The Report shows the "status" of each Report (e.g. received, opened, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the confidentiality rules of the reporting agent.

Reports are sent to:

- Board of Directors of the Company;
- Board of Statutory Auditors.

7.3 Protection and liability of the whistleblower

7.3.1 Privacy protection

The identity of the alerter and signaller and of the other parties involved (example facilitator) shall be protected in any post-reporting context.

The violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any other form of liability provided for by law.

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Derogations to the protection of confidentiality::

Express consent of the signaller to identify himself to persons other than those previously authorised.

In criminal proceedings, the identity of the reporting agent is covered by secrecy within the limits of art. 329 cpp (only after the closure of preliminary

In disciplinary proceedings against the alleged perpetrator of the reported conduct, the identity of the signaller may be disclosed to the signalman in order to allow his defence only with the express consent of the signalman.

In the management of the report, the personal data of the reporter and other parties involved, will be processed in full compliance with the provisions of current legislation on the protection of personal data, including Reg. EU 679/2016 ("GDPR") and the D. Lgs. 196/2003.

To this end, the Company has carried out a data protection impact assessment (DPIA).

7.3.2. Protection against retaliation

The Company has adopted a strict anti-retaliation policy. Retaliation shall not be tolerated, including but not limited to the following scenarios:

- Dismissal, suspension or equivalent measures;
- Downgrading or no promotion;
- Change of functions, change of place of work, reduction of salary, change of working hours;
- Suspension of training or any restriction of access to it;
- Demerits or negative references;
- Take disciplinary or other measures, including financial penalties;
- Coercion, intimidation, harassment or ostracism;
- Discrimination or otherwise unfavourable treatment;
- Failure to convert a fixed-term employment contract into an indefinite employment contract, where the worker had a legitimate expectation of such conversion;
- Non-renewal or early termination of a fixed-term 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;
- Listing improperly 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 sector or industry in the future;
- Early conclusion or cancellation of the contract for the supply of goods or services;
- Cancellation of a licence or permit;
- Request for submission to psychiatric or medical examinations.

The Company considers fundamental the psycho-physical well-being of its employees and collaborators, and is committed to protecting any person who makes a report in good faith.

7.3.3 Conditions for enjoying the protections

- Whistle-blowers should reasonably believe that information on reported breaches is true (not assumptions, rumors or public information);

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- The good faith of the signaller is protected even in case of incorrect reporting due to genuine errors (lack of knowledge of the legal rules);
- The signaller must clearly indicate in the subject of the report that it is a whistleblowing report;
- There must be a close connection or consequenzialità between the alert and the unfavourable act directly or indirectly suffered by the signaller, to configure retaliation.
- Subject to the specific limitations foreseen, the protection of the reporting agent is not guaranteed in the following cases:
 - The criminal liability of the complainant for the offences of slander and defamation, or his civil liability for the same complaint in cases of wilful misconduct or gross negligence, was established in the first instance judgment.
 - In the event of a finding of liability, the reporting person or complainant shall also be fined.

8. DISCIPLINARY MEASURES

The Organization, Management and Control Model, ex D.Lgs. 231/01 adopted by the Company provides for a disciplinary system that sanctions those who carry out the reported conduct also against those who violate the measures of protection of the signaler, in accordance with the ANAC Guidelines. If the investigation activities carried out in accordance with this procedure should reveal, on behalf of the Company's Personnel or third parties (consultants, collaborators, business partners etc.), violations or unlawful. The Company will act promptly for the application of the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and to promote a safe environment for those who decide to report violations or illegal behaviour.

9. TRAINING AND INFORMATION

The Company undertakes to disseminate information and periodic training activities to all interested parties, both internal and external to the Company.

This procedure is published on the Company's website.