

WHISTLEBLOWING

RACCORTUBI GROUP SUPPORTING AN ETHICAL AND SAFE WORKING ENVIRONMENT FOR EVERYONE.

Information on adaptation to new legislative indications regarding illicit behavior in the workplace (so-called whistleblowing).

In compliance with internal and EU regulations, the Company has equipped itself with an internal reporting system (aka whistleblowing).

Through these channels anyone can, even in a totally anonymous form, report to the Company illicit behavior carried out by Company personnel or in any case during business activities.

The information received through this channel will be treated with attention, care and seriousness, as well as in compliance with sector regulations and best practices.

It is underlined that the channels guarantee, where the whistleblower so desires, full anonymity and, therefore, allow protection from any risk of retaliation.

Below there's an analytical indication of the characteristics of the system, its method of operation, its purposes and, above all, the channels provided.

1. PURPOSE OF THE REPORT

Legislative Decree no. 24 of 2023 establishes (in art. 2 letter a) the content of violations likely to be relevant within the framework of reporting regulations, including anonymous ones (so-called whistleblowing), as follows:

"1. For the purposes of this decree, the following are meant:

a) «violations»: behaviour, acts or omissions which damage the public interest or the integrity of the public administration or private body and which consist of:

1) administrative, accounting, civil or criminal offenses which do not fall under numbers 3), 4), 5) and 6);

2) significant illicit conduct pursuant to Legislative Decree 8 June 2001, n. 231, or violations of the organization and management models provided therein, which do not fall under numbers 3), 4), 5) and 6);

3) offenses that fall within the scope of application of the European Union or national acts indicated in the annex to this decree or of the national acts that constitute the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex to this decree, relating to the following sectors: 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;

4) acts or omissions detrimental to the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;

5) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union rules on competition and State aid, as well as violations relating to the internal market related to acts which infringe corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;

6) acts or behaviors that nullify the object or purpose of the provisions of the Union acts in the sectors indicated in numbers 3), 4) and 5)".

1. CHANNEL FOR REPORTING, EVEN ANONYMOUSLY, OF VIOLATIONS

The Company (in compliance with Legislative Decree no. 24 of 2023, given the Anac guidelines on the matter and having consulted the trade union representatives pursuant to art. 4 of Legislative Decree no. 24 of 2023), has activated its own reporting channels which guarantee, including through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.

The management of the reporting channel has been entrusted to the president of the SB (supervisory body).

Reports can be made in written form, including electronically, or orally using the telephone number indicated below.

Internal reports in oral form are made through telephone lines or voice messaging systems or, at the request of the reporting person, through a direct meeting which will be set within a reasonable time.

As part of the management of the internal reporting channel, the following activities will be carried out:

- a) issuing to the reporting person notice of receipt of the report within seven days of the date of receipt;
- b) carrying out, where necessary, discussions with the reporting person, with the possibility of requesting additions from the latter if necessary;
- c) the reports received will be diligently followed up;
- d) response to the report within three months from the date of the acknowledgment 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.

LINK TO ACCESS THE REPORTING PROGRAM:

<https://whistleblowing.varhub.it/Azienda?code=RACCORTUBISPA>

PHONE, SMS and WHATSAPP +393491220297

MAIL odv@raccortubi.com

Please also remember that the reporting person can make an external report.

This, however, is possible if one of the following conditions exists at the time of submitting the report:

- a) the mandatory activation of the internal reporting channel is not foreseen within his/her work context or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of article 4;
- b) the reporting person has already made an internal report pursuant to Article 4 and it has not been followed up on;
- c) the reporting person has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;

d) the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

ANAC REPORTING CHANNEL (for EXTERNAL REPORTS)

<https://www.anticorruzione.it/-/whistleblowing>