

# CODE OF ETHICS

COMPANY:



sacma<sup>®</sup>  
Many generations, one passion



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## FOREWORD

### 1. The origin and purpose of the Code of Ethics

The Code of Ethics is one of the fundamental elements of the Organisational, Management and Control Model aimed at preventing the risk-offences connected with the application of Legislative Decree 231/01 on the administrative liability of legal persons, companies and associations, including those without legal personality.

The Code of Ethics (hereinafter the 'Code') expresses the company's 'ideal social contract' with its stakeholders and defines the ethical criteria adopted in balancing the expectations and interests of the various stakeholders. It is the set of rights, duties and responsibilities of the organisation towards its stakeholders; it also contains principles and behavioural guidelines on possible ethical risk areas.

To successfully deal with the complexity of the situations in which Sacma S.p.A. finds itself operating, it is important to clearly define the set of values by which it is inspired and which it wants to be respected.

In no way can the conviction of acting to the Company's advantage justify the adoption of behaviour in contrast with these principles.

For these reasons Sacma S.p.A. has drawn up a Code of Ethics and Business Conduct, the observance of which by the Directors and all those who carry out their activities on behalf of and in the interest of the Company is of fundamental importance, both for the good functioning and reliability of Sacma and for the protection of its prestige, image and know-how.

### 2. Addressees of the Code of Ethics

The addressees of the Code of Ethics are:

- Directors and Statutory Auditors (Corporate Bodies),
- Employees,
- all those who, although external to the Company, work, directly or indirectly, permanently or temporarily, for it).

Violation of the principles and contents of this Code may constitute a breach of the primary obligations of the employment relationship or a disciplinary offence with all the consequences provided for by law and by the Collective Agreement, also with regard to the preservation of the employment relationship, and may also entail the obligation to pay compensation for any damages arising therefrom.

### 3. Ethical Principles

#### 3.1 Compliance with the law

The Company affirms as an indispensable value the respect of all the laws in force, imprinting all its activities on the observance of legality.

All Personnel (directors and employees) shall undertake to comply with the laws, regulations and consolidated practices in force, refraining, in this perspective, from having relations with persons who do not intend to make the same commitment.

#### 3.2 Honesty, impartiality, fairness

In the performance of its duties and in the exercise of its activities, Sacma is called upon to promote, seek and pursue honesty and fairness, without exception, so as to create a general climate of trust and respect.

All interlocutors who deal with Sacma must be treated equally and without discrimination.

It is not permitted to offer money or gifts to managers, officials or employees of Italian or foreign governmental and/or control bodies, or to their relatives.

Acts of commercial courtesy, such as gifts or forms of hospitality, are permitted when they are of modest value and in any case such as not to compromise the integrity or reputation of one of the parties and cannot be interpreted as aimed at acquiring improper advantages.

In any case, this type of expenditure must always be properly documented.

#### 3.3 Prohibition of unlawful payments and practices

The Company undertakes not to offer, make or authorise, directly or indirectly, the payment of sums of money or of any utility or benefit for an illicit purpose.

Personnel shall refrain from accepting gifts, gratuities or benefits unless they are part of normal courtesy practices. Normal courtesy practices include the giving of goods of modest value that may benefit not only the individual but also part of the Company.

#### 3.4 Transparency of accounts and documents

All Sacma's actions are guided by the principle of transparency, which is based on

the truthfulness, accuracy and completeness of information, both inside and outside the Company.

The duty of transparency in accounting record-keeping does not only concern the work of employees in the administrative offices, but applies to every employee, in whatever company sphere he or she operates. Accounting transparency is based on the truth, accuracy and completeness of the basic information for the relevant accounting records. Each employee is therefore obliged to act so that management facts are correctly and promptly represented in the accounts.

In accordance with the same principle, every operation and transaction must be correctly recorded and authorised, guaranteeing, at all times, its verifiability and legitimacy also through the provision of adequate documentary support.

Moreover, applicable laws and regulations require the proper preservation of many categories of records and documents that are commonly kept by companies. In view of these legal requirements and the company's operational needs, all employees must keep the company's records and documents, supported by internal procedures certified by ISO 9001.

### **3.5 Protection of transparency in business transactions (anti-money laundering)**

The principle of maximum transparency in business transactions is a cardinal principle at Sacma, which, to this end, prepares the most appropriate instruments to counter the phenomena of money laundering and receiving stolen goods.

In the pursuit of this objective, Sacma adopts all necessary precautions to verify the reliability of such operators, as well as the lawful origin of the capital and means used by them in the course of their dealings.

### **3.6 Protection of share capital and other obligations in relation to administration**

The directors (or whoever performs their functions) must not impede or hinder in any way the control activities of the auditors and the Supervisory Bodies.

The company's assets must be managed in a correct and honest manner, and therefore directors, employees, and collaborators must help protect their integrity.

The directors must base their conduct on good faith and fairness, carrying out their duties with diligence, in compliance with all the provisions of the Civil Code on corporate matters.

### 3.7 Principles of social responsibility

Sacma condemns any behaviour detrimental to the individual personality and to the physical, cultural and moral integrity of the people with whom it deals and is committed to opposing any behaviour of this nature, including the use of irregular labour.

The Company also condemns any discrimination of a sexual nature.

Sacma respects children's right to development and education, condemns the use of child labour and therefore undertakes not to use or support this form of labour.

For children under the age of 18 who are of legal working age, Sacma only accepts internship activities under the supervision of school authorities, having ascertained through a Risk Assessment Document that the young people:

- Must not be employed in hazardous work
  - Must not work night shifts
  - Are entitled to more breaks than adults
- \* Dangerous work is work which, by its nature or circumstances, is likely to harm the health, safety or morals of children.

The Company is committed to ensuring a safe and healthy workplace and repudiates disciplinary practices such as humiliating punishment, physical and mental coercion and verbal abuse.

Sacma undertakes to adhere to the working hours and salary compensation provided for by law and by national and local agreements.

Sacma does not interfere with the employee's right to form and join trade unions and allows employees to discuss work-related issues as prescribed by mandatory labour laws.

### 3.8 Occupational health and safety and the environment

Responsibilities relating to health, safety and the environment are fundamental to the Company's values: Sacma interprets its entrepreneurial role both in the protection of working conditions and in the protection of employees' psycho-physical integrity.

The Company's activities are managed in full compliance with current legislation on prevention and protection from occupational risks.

Operational management is based on criteria of environmental protection and efficiency, pursuing the improvement of health and safety conditions at work, as documented in the company DVR; in particular

- Workers are not exposed to hazardous work without being adequately protected. Workers are provided with personal protective equipment and instructed in its proper use.
- Facilities comply with building safety laws and regulations and are equipped with fire protection manuals and fire alarms according to the Fire Protection Certificate issued by the Fire Brigade.
- Facilities must provide adequate light and ventilation
- All hazardous materials are stored in safe places and used in a safe and controlled manner.
- Every machine meets the requirements of DLGs81 and is properly maintained.

Employees, properly instructed by the company also in accordance with state/regional and binding agreements, must observe the provisions and instructions given for collective and individual protection.

- They are required to use equipment, means of transport and other work equipment and safety devices properly.
- They must also report deficiencies in the means, devices and equipment as well as any other dangerous conditions of which they become aware, taking direct action, in the event of an emergency, within the scope of their competences and possibilities, to eliminate or reduce such deficiencies or dangers.
- Employees shall not remove or alter safety, warning or control devices without authorisation and shall not, on their own initiative, carry out operations or activities which are not within their competence or which could compromise their own safety or that of other workers.

Sacma shall organise the medical examinations and health checks required by current legislation, which employees are required to undergo.

Each employee shall take care of his or her own safety and health and that of other persons present in the workplace, on whom the effects of his or her actions or omissions may fall.

omissions.

The Company's corporate assets consist of tangible physical assets, such as, for example, equipment, machinery, cars, buildings, infrastructures and intangible assets, such as, for example, confidential information, know-how, technical knowledge, developed and disseminated to and by collaborators.

Security, i.e. the protection and preservation of these assets, is a fundamental value for safeguarding the company's interests.

Each employee is personally responsible for maintaining this security, by complying with and disseminating the relevant company directives and preventing fraudulent or improper use of company assets.

The use of such assets by employees must be functional and exclusive to the performance of company activities or to the purposes authorised by the company departments concerned.

Sacma is committed to pursuing environmental protection, aiming at the continuous improvement of its environmental performance (FSC certification).

To this end, the commitments set out in the environmental policy include

- compliance with national and EU environmental legislation and regulations;
- the prevention of pollution;
- the adoption of the most appropriate measures to minimise potential negative environmental impacts and prevent pollution.

### 3.9 Respect for competition

Sacma believes in free competition and repudiates any action aimed at altering the conditions of fair competition between companies.

Under no circumstances does the Company justify conduct that does not respect the laws and regulations, including those of the sector, governing free competition between companies.

### 3.10 Relations with customers

The Company bases its activity on the criteria of quality, efficiency and punctuality of service in order to satisfy customers in the light of ISO 9001 and as highlighted and disclosed in the Quality Policy.



### 3.11 Relations with suppliers

The Company undertakes to build business relations with suppliers that are always marked by the utmost fairness and transparency, avoiding misleading information and conduct such as to take undue advantage of others' positions of weakness or lack of knowledge.

### 3.12 Litigation management

Relations with consultants appointed to represent Sacma as well as with counterparties must be clear and based on the principles of fairness and correctness, as it is not permissible to conduct oneself in a manner inconsistent with these principles on the mistaken assumption that otherwise an advantage could be procured for the Company

## 4. Rules of conduct for Third Parties

This Code of Ethics also applies to Third Parties within the limits of their respective competences and responsibilities, the reference ethical principles laid down for the Company's corporate bodies/employees/consultants.

Third parties must formally undertake to respect the Code of Ethics and in the absence of such commitment, Sacma will not conclude and/or continue any relationship.

## 5. Information technology tools

The use of computer tools in the performance of the work assigned by Sacma is subject to the conditions provided for by the licence agreements and by the legal rules in force as well as to the principles expressed in this Code. It is therefore expressly forbidden for Sacma's personnel to install and use software other than that installed by the competent Area or which does not come under the Open Source category.

It is also expressly forbidden for all Sacma personnel to use the Company's computer systems to access Internet sites for personal reasons.

Every user of IT tools is responsible for the security of the programmes and the correct use of all data acquired in the performance of his or her duties.

Maintaining a high level of computer security is essential to protect the information that Sacma develops and/or uses and is vital for the effective pursuit of corporate business policies and strategies.

The gradual spread of new technologies exposes Sacma to risks of both financial and criminal involvement, while at the same time creating image and security problems.

Precisely for the latter purpose, the Company has taken steps, with particular reference to the security measures imposed for the processing of personal data by Presidential Decree 318/1999, as well as L. 196/2003 and subsequent amendments, to give suitable indications and instructions to all employees affected by the aforesaid measures.

### 5.1 Electronic mail

E-mail is also a work tool, therefore all company employees are not permitted to send or store messages (internal and external) of an insulting and/or discriminatory nature.

It is also not permitted to use company e-mail for participation in discussions, forums, chats or mailing lists outside the company rules.

Since, in the event of contractual and legal violations, both the Company and the Collaborators are potentially liable to penalties, including criminal penalties, the Company will verify, within the limits allowed by legal and contractual rules, compliance with the rules and the integrity of its computer system.

### 5.1 Telephony

The Company's telephone communication devices, whether fixed or mobile, must be used for professional purposes only, subject to the limits of reasonableness and specific different agreements in writing between the employee and Sacma S.p.A.

## 6. Whistleblowing - Protection of whistleblowers who report crimes or irregularities they have become aware of in the course of an employment relationship

The expression "whistleblower" refers to any person who has an employment relationship with the Company, in any capacity whatsoever, and who reports unlawful conduct, based on precise and concordant elements of fact, of which he/she has become aware as a result of his/her work duties.

The purpose of this section of the Code of Ethics is to provide clear operational indications on the subject, contents, recipients and methods of transmitting reports of violations so that the legal provisions are complied with and the process followed for analysing the reports and for subsequent verifications is made known, with the relevant measures put in place to protect the whistleblowers.

The whistleblowing policy has been drafted taking into account the following provisions and regulatory measures:

- a) Legislative Decree no. 231/2001 (hereinafter "Decree 231");
- b) Law No. 179/2017;
- c) EU Directive 2019/1937 on the "Protection of Individuals who Report Breaches of Community Law" (hereinafter the "Whistleblowing Directive" or "DWB") and related clarifications by the European Commission;
- d) Legislative Decree No. 24/2023;
- e) ANAC Guidelines of 1 June 2023 on "Guidelines on the protection of individuals who report breaches of Union law and protection of individuals who report breaches of national laws - procedures for the submission and handling of external reports", and subsequent update of 12 July 2023.

### 6.1 Purpose of the Whistleblowing section

The purpose of this section of the Model is to provide clear operational indications on the subject, contents, recipients and methods of transmitting reports of violations, so that the provisions of the law are complied with and the process followed for analysing reports and for subsequent verifications is made known, with the relevant measures put in place to protect the whistleblowers.

Therefore, the section provides, again in relation to the provisions of the law, operational indications on how to proceed with the report, i.e. information on the subject, contents, recipients and documents to be used for the transmission of reports, as well as the forms of protection afforded to the reporter under the law. This section is addressed to all those who have, in any capacity whatsoever, an employment relationship with the Company.

Whistleblowing, and the relevant protections, do not apply in the case of the forwarding of complaints, grievances, observations or reports relating to work relations between colleagues or hierarchical staff of strictly personal relevance.

### 6.2 Object and content of the report

The subject matter of the report is the unlawful conduct of which the whistleblower has become aware by reason of or in connection with the employment or cooperation relationship.

The report may concern violations of national or European Union law provisions which harm the public interest or the integrity of the organisation, of which the whistleblower has become aware in the work context, and may also concern information aimed at concealing the aforesaid violations, unlawful activities not yet committed but which the whistleblower reasonably believes may occur in the presence of concrete, precise and concordant elements, as well as well-founded suspicions in this regard as interpreted at the ANAC table.

The report may also relate to "irregularities" where such irregularities may constitute "concrete elements" (symptomatic indices) as referred to in Article 2(1)(b) of Legislative Decree 24/2023, such as to lead the reporter to believe that one of the breaches provided for in the decree might be committed.

The Report must be made in good faith and must not be based on mere suspicions or rumours, it must be as circumstantiated as possible and offer as many elements as possible to enable the necessary checks and investigative activities to be carried out.

The protection of the whistleblower is only guaranteed if the Report is made in good faith and does not present the profile of a pretextual act aimed at slander and defamation.

The whistleblower may report

- administrative, accounting, civil or criminal offences
- offences falling within the scope of application of European Union or national acts or of national acts constituting implementation of European Union acts
- acts or omissions affecting the financial interests of the European Union
- acts or omissions affecting the internal market (including infringements relating to competition and State aid and those relating to corporate taxation)
- acts or conduct which, while not constituting an offence, frustrate the object or purpose of the provisions of Union acts in the areas mentioned above.

The report may be submitted either in a named or anonymous form.

However, in the report, all useful elements must be provided in order to carry out the due and appropriate checks to verify the justification of the reported facts. To this end, as set out in the specially prepared guide form, the report must contain at least the following essential requirements

- the circumstances of time and place in which the reported fact occurred
- the description of the fact
- the generalities or other elements allowing the identification of the person to whom the reported facts are attributed
- to which genre/genres the reported facts belong

In addition, the Reporter may indicate the following further elements

- his/her identification data and desired contact details
- the indication of any other persons who can report on the reported facts
- an indication of any documents that may confirm the validity of such facts
- any other information that may provide useful feedback on the existence of the reported facts
- an indication of any private interests connected with the Report.

### 6.3 Report recipients and reporting modalities

#### REPORTING CHANNELS AND THEIR ACTIVATION

Reports may be submitted through the following channels

- internal channel (within the work context)
- external channel (ANAC)
- public disclosure (through the press, electronic media or media capable of reaching a large number of people)

in the order and under the conditions indicated below.

#### THE INTERNAL CHANNEL

Reporting by internal channel constitutes the priority modality and may be submitted, at the option of the reporter

- in telematic mode, using the PEC address [sacma\\_whistleblowing@pec.it](mailto:sacma_whistleblowing@pec.it) outside the Company's domain, with the precautions set out in the ANAC Guidelines of 12 July 2023. It should be noted that the addressee of the report is Lawyer Monica Lippa of the Court of Brescia, specifically appointed for these purposes as data processor pursuant to Article 28 GDPR;
- in a sealed envelope addressed to Avv. Monica Lippa delivered to the Company's registered office in the special box for reports located in the refreshment room, taking care to specify on the envelope itself the wording "WHISTLEBLOWING REPORT". Should this envelope be addressed by mistake to a different person, the envelope must be forwarded to Ms Monica Lippa within 7 days of its receipt;
- orally by requesting a direct meeting with Ms Monica Lippa to be requested by e-mail or by paper as indicated above.

#### THE EXTERNAL CHANNEL

An external report may be made in written form on the ANAC platform accessible at <https://whistleblowing.anticorruzione.it/> or through the oral form channels provided by ANAC itself if

- the reporter has already made an internal report and the report has not been dealt with
- the whistleblower has reasonable grounds to believe that, if he/she made an internal report, it would not be effectively followed up
- the reporter has reasonable grounds to believe that an internal report would be likely to result in a risk of retaliation
- the reporter has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest
- the whistleblower believes that he/she has suffered retaliation because of a report already made. Where the retaliatory communication is mistakenly received by other persons, instead of by ANAC, such persons are required to ensure the confidentiality of the identity of the person who sent it, and to transmit the

communication to ANAC, simultaneously notifying the person who made it.

#### PUBLIC DISCLOSURE

Public disclosure means placing information about violations in the public domain through print or electronic media, or otherwise through means of dissemination capable of reaching a large number of people, including social media.

The whistleblower may make a public disclosure benefiting from the protections afforded by the decree when

- the whistleblower has previously made an internal and external report, or has made an external report directly and no response has been received within the prescribed time limits on the measures envisaged or adopted to follow up the reports
- the reporter has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest
- the whistleblower has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be in collusion with or involved in the perpetrator of the breach.

#### REPORTING TO THE AUTHORITIES

The use of the internal or external channel for reporting is without prejudice to the possibility of addressing the competent authorities.

#### 6.4 Verification of the merits of the report and management

The management and verification of the justification of the circumstances represented in the report are entrusted in the first instance to Advocate Monica Lippa and subsequently to her in collaboration with a specially constituted committee (Whistleblowing Committee - CWB) composed of two internal members (identified in the persons of Mr. Gabriele Maestri and Mr. Marco Maestri), who have been specifically trained in both privacy and whistleblowing matters, and who have the necessary requirements of independence and impartiality.

Lawyer Monica Lippa decouples the data that may directly or indirectly reveal the identity of the whistleblower and, at that point, shares the documentation received with the CWB, which may only learn of the identity of the whistleblower in cases where it is necessary for the purposes of the investigation.

Lawyer Monica Lippa and the CWB handle the report in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate.

Upon receiving the report, Lawyer Monica Lippa

- acquires the report and makes an initial summary assessment of it
- issues the reporting person with an acknowledgement of receipt of the report within 7 days
- carries out preliminary checks on the facts mentioned in the report, including a hearing of the reporting person, if requested
- in the course of the investigation, maintains contact with the reporting person (from whom he may request additional information) and follows up the report. The person concerned and/or the persons involved may be heard ex officio (or at their request) also by means of a paper procedure, through the acquisition of written comments and documents
- anonymises the data that directly or indirectly may reveal the identity of the whistleblower and discusses with the CWB the results of the preliminary verifications.

Depending on the outcome of the preliminary verifications, the CWB and Monica Lippa

- may file the report, if they consider that the nature and content of the report are irrelevant under the reference legislation, and devoid of elements of risk for the Company and its stakeholders, informing the reporting party of the outcome
- may follow up the report in order to assess the appropriate disciplinary action against the reported person, possibly also addressing the competent Authorities, informing the reporting person of the outcome
- may decide to initiate disciplinary proceedings against the whistleblower if the report is considered unfounded and has been made with malicious intent or serious misconduct.

The proceedings initiated following receipt of the report shall be concluded, providing acknowledgement, within 3 months from the date of receipt or, in the absence of such notice, within 3 months from the expiry of the period of 7 days from the submission of the report.

In addition, Monica Lippa maintains and updates the so-called 'Register of Reports' in which the following are recorded: the identification of the report; the date and time of receipt of the report; the outcome of the preliminary analysis; the outcome of the assessment of the grounds; the conclusions, with particular reference to any communications to the competent authorities.

## 6.5 Protection of whistleblowers

Reports may originate from any person, internal or external to the Company, including:

- Sacma's employees
- volunteers and trainees, paid and unpaid, who work for Sacma
- self-employed workers, freelancers and consultants who work for the Company

- workers or collaborators, who perform their work for entities which supply goods or services or perform works in favour of Sacma
- shareholders and persons with functions of administration, management, control, supervision or representation of Sacma.

In addition, the protection measures also apply to the so-called "facilitators", to colleagues, relatives or stable relatives-in-law of the whistleblower, as well as to entities owned by the whistleblower or at which the aforementioned persons work and to entities operating in the same work environment as the aforementioned persons.

The report may also be submitted when information on alleged violations has been acquired during the selection process or in other pre-contractual stages, during the probationary period, or after the termination of the employment relationship (provided that the whistleblower has become aware of it in the course of the relationship itself).

In compliance with regulatory provisions, Sacma therefore guarantees

- the confidentiality and identity of the whistleblower, in the ways set out in this procedure, unless the right of defence of the whistleblower(s) is to be guaranteed. In this regard, it should be noted that in the context of possible disciplinary proceedings against a person who has reported a matter, the identity of the person reporting the matter may not be disclosed if the allegation of the charge is based on investigations that are separate and additional to the report and if disclosure is not indispensable for the defence of the person accused. In such cases, therefore, it is up to the whistleblower to decide - subject to a written invitation stating the reasons sent by Adv. Monica Lippa - whether to disclose his identity or to waive the processing of the report, which may activate the necessary right of defence of the persons concerned;
- the protection of the whistleblower from any form of retaliation or discrimination, direct or indirect, for reasons directly or indirectly linked to the report. To this end, disciplinary proceedings shall be initiated against persons who, in any way, discriminate, directly or indirectly, against the whistleblower
- ensures protection from retaliation also to facilitators; to those who are linked to the whistleblower in the same work context by a stable emotional or kinship link up to the fourth degree; to work colleagues who have a habitual and current relationship with the whistleblower; to entities owned by the whistleblower and entities linked to the whistleblower operating in the same work context.

The following are non-exhaustive examples of retaliatory acts

- dismissal, suspension or equivalent measures
- downgrading or non-promotion
- change of duties, change of workplace, reduction of salary, change of working



hours

- suspension of training or any restriction on access to training
- negative merit notes or references
- the adoption of disciplinary measures or any other sanction, including a fine
- coercion, intimidation, harassment or ostracism
- discrimination or otherwise unfavourable treatment
- non-renewal or early termination of a fixed-term employment contract
- reputational damage, economic or financial loss.

In any case, the request for protection against retaliation, even if only attempted or threatened, must be addressed exclusively to ANAC at <https://whistleblowing.anticorruzione.it/#/>, which is entrusted by law with the task of ascertaining whether the retaliation is a consequence of the report, disclosure or complaint made.

On the other hand, the Ordinary Judge (Employment Tribunal) is responsible for adopting all the measures, including provisional ones, necessary to ensure the protection of the legal situation being asserted, including compensation for damages, reinstatement in the workplace, an order to cease the conduct in breach of the prohibition of retaliation and the declaration of nullity of the acts adopted.

### 6.6 Responsibilities of whistleblowers and other persons

The whistleblower is not protected in the event of a slanderous or defamatory report, or in any case from having made, with malice or gross negligence, reports that turn out to be unfounded.

Notwithstanding the fact that the reasons that led the person to report or to denounce are irrelevant for the purposes of his protection, the same ceases to apply when the criminal liability of the whistleblower for the offences of defamation or slander or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, is established, even by a first instance judgement.

This policy is without prejudice to the criminal, civil and disciplinary liability of whistleblowers in the event of a libellous or defamatory report under the Criminal Code and Article 2043 of the Civil Code. Any form of abuse of this regulation, such as whistleblowing that is manifestly opportunistic and/or made for the sole purpose of harming the whistleblower or other persons, and any other case of improper use or intentional exploitation of the institution, shall also give rise to liability in disciplinary and other competent fora.

### 6.7 Protection of involved/reported persons

The term "involved persons" means the natural or legal person mentioned in the

report to whom the breach is attributed, or as a party in any way involved in the reported breach.

Reports may concern all employees, members of corporate bodies, customers, suppliers, consultants, collaborators, shareholders, partners and other third parties in business relations with Sacma.

The protection of the persons involved/reported applies without prejudice to legal provisions imposing the obligation to communicate the name of the person suspected of being responsible for the violation.

### 6.8 Handling of personal data and Report Trace Form

Reports may not be used beyond what is necessary to adequately follow them up. The processing of personal data in connection with the handling of reports shall be carried out in compliance with the legislation on privacy, in accordance with the information notice pursuant to Articles 13 and 14 of the GDPR, which is an integral part of this policy and includes the Track Form to be used for reports.

### 6.9 Archiving

The information contained in the reports filed with Adv. Monica Lippa and in the Reports Register kept by Adv. Monica Lippa must be appropriately archived in electronic and/or paper format for a period of up to 5 years from the date of communication of the final outcome of the reporting procedure, unless judicial or disciplinary action is taken against the whistleblower or the complainant who made false or defamatory statements. In this case, the documents and related records must be kept until the conclusion of the proceedings.

It should be noted that, in view of the protection provided for by Decree no. 24/2023, anonymous reports must also be recorded and retained so that they can be subsequently traced in the event that the whistleblower, subsequently identified, informs ANAC that he has suffered retaliatory measures as a result of that anonymous report or complaint.

### 6.10 Arrangements for making the whistleblowing protocol available

This Policy is made available by means of a specific communication to the Company's employees/collaborators, in the Company's internal spaces, as well as published on the Company's website together with the personal data processing notice and the whistleblowing template.