
 Minifaber	Protocol on the management of alerts relating to breaches and misconduct (so-called “Whistleblowing”)			Document code: PT05
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Issued by: Board of Directors		Signature: R. Melocchi		

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Introduction

For the purposes of transposing the rules and prohibitions envisaged by the Code of Ethics and Organisational Model 231/2001, the specific procedures below refer to the individual types of sensitive activities described herein.

1 Scope and purpose of application

The purpose of this document is to describe and regulate the organisational aspects and operational processes involved in reporting any alleged injurious conduct, failing to comply or in violation of the applicable laws and regulations, standards and best trade practices and any illicit conduct pursuant to Legislative Decree no. 231/2001 or violations of the Company's Organisational, Management and Control Model, including its Code of Ethics, which the Company's employees and collaborators become aware of during the course of their employment or collaboration with the same.

Any legal obligations, in particular as regards the obligation to report to the Judicial Authority or to the Supervisory Body, as well as the processing of personal data and the protection of privacy envisaged by the legislation in force, remain unaffected.

The procedure also transposes the principles and forecasts of the Code of Ethics and the Organisational Management and Control Model pursuant to Legislative Decree no. 231/2001 adopted by the company; it does not amend in any manner the way in which the Company's Supervisory Body is informed of material acts or facts, as regards to matters falling within its competence, envisaged by the Organisational, Management and Control Model.

Another aspect that remains unchanged is the possibility of issuing alerts concerning occupational safety at the workplace envisaged by the procedures in force and the applicable company collective agreements.

This Procedure is applicable to all Company employees, directors and collaborators.

2 References


The Procedure refers to:

- Code of Ethics;
- Organisational, Management and Control Model according to Legislative Decree no. 231/2001;
- Leg. Decree no. 24 dated 10 March 2023;
- Leg. Decree no. 196 dated June 30th 2003 and Regulation (EU) 2016/679 - Personal Data Protection Code;
- Guidelines for the Preparation of Transparency International Italia Whistleblowing Procedures.

3 Retention, keeping, and updating of the Register

The recipients of the Procedure, both reporting and reported persons, according to the specific competences conferred by this Procedure, shall, respectively:

- facilitate and protect the positive conduct, physical integrity and moral personality of the employee and collaborator who reports any illicit acts or illegal behaviour they may become

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- aware of;
- facilitate and promote a culture of transparency and legality in all business areas and relations with third parties and with the Public Administration;
 - submit alerts in good faith, substantiated and based on accurate and consistent evidence;
 - take the alerts received seriously and assess them carefully and paying the utmost attention;
 - ensure the confidentiality of the identity and personal data of the whistleblower in the whistleblowing management activities;
 - avoid acts of retaliation or discrimination, direct or indirect, against the person reporting the alert and affecting his/her working conditions, even if the report turns out to be unfounded;
 - refrain from making unfounded or unsubstantiated reports, based on unconfirmed rumours or gossip, or alerts that do not fall within the scope of this Procedure;
 - not use such alerts as a means of resolving personal issues or for the sole purpose of damaging the reported person or for reasons of expediency;
 - ensure traceability of the process used to assess the alert and the adoption of any subsequent action.

4 Reports

4.1 Alert subjects and reporting and reported persons

Alerts refer to:


- any presumed injurious conduct, failing to comply or in violation of the applicable laws and regulations, standards and best trade practices;
- national or European Union legal provisions that constitute a danger to the public interest or integrity of the public administration or private body, which they became aware of in a public or private workplace environment.
- illicit conduct pursuant to the laws in force or pursuant to Leg. Decree no. 231/2001;
- violations of the Code of Ethics;
- violations of the Organisational, Management and Control Model adopted by the Company under Leg. Decree no. 231/2001, including the Code of Ethics.

Whistleblowers can be employees and corporate directors, members of corporate bodies, collaborators, consultants and third-parties in general who act on behalf of the Company and/or are tied to the latter by contract obligations.

Such alerts and disclosures can not refer to information of public domain, personal complaints or work-related claims made by the whistleblower, or what envisaged by art. 1 par. 2) of Leg. Decree no. 24 of 10.03.2023.

Alerts can refer to:

- employed persons, including workers whose employment relationship is regulated by Legislative Decree no. 81 of 15 June 2015 or by article 54-*bis* of Decree Law no. 50 of 24 April 2017, transposed with amendments by Law no. 96 of 21 June 2017;
- self-employed workers, including those referred to in Chapter I of Law no. 81 of 22 May 2017, as well as individuals in a collaboration-based relationship as envisaged by art. 409 of the Code of Civil Procedure and art. 2 of Legislative Decree no. 81/2015, who carry out their work c/o the Company;

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- workers or collaborators, who work for entities in the public or private sector that provide goods or services or carry out works commissioned by third parties;
- self-employed professionals and consultants working for the Company;
- volunteers and apprentices, paid and unpaid, working for the company;
- shareholders and persons assigned management, control, supervisory or representation duties (such as members of corporate bodies: Board of Directors, Board of Statutory Auditors, Legal Auditors, Audit Firms, Supervisory Body).

The whistleblower is required to indicate whether or not he/she has a personal interest in the same, specifying, if confirmed, the type of such interest and shall declare to tell the truth and nothing but the truth to the best of his or her knowledge.

4.2 Alert aspects

The alert shall include elements that will enable those responsible for examining and evaluating the report to perform the appropriate investigations and verifications as to the validity of the alleged facts and circumstances.

The alert report shall therefore provide evidence of the alleged actions, indicating the time and place they were committed, the alleged perpetrator or, if more than one, the alleged perpetrators and any other supporting documents.

For this purpose, the Company has prepared an alert model, attached to this Procedure (Annex 1), which may assist the whistleblower, notwithstanding the possibility for the whistleblower to report the issue in any other manner that is appropriate to achieve the purpose.

Alerts and disclosures may also be made anonymously provided that they have are complete, detailed and founded as envisaged in this paragraph and are adequately substantiated.

MINIFABER appreciates and encourages open communication with whistleblowers and invites them to provide their names and contact details, aimed at achieving an open and transparent dialogue and gathering all the information necessary to ensure a correct assessment of the reported events. Your name and your report, including any further information and requests, shall be processed confidentially and shall only be disclosed to others if required by applicable local laws and regulations.

In any case, the Company guarantees the possibility to submit unsigned reports anonymously, having the same value as signed reports. Anonymous reports, compared to signed reports, must contain more details on the facts and reported events to enable assigned personnel to assess the alerts and carry out thorough investigations.


Whistleblowers are entitled to choose to disclose their identities at any moment in time in which they feel more secure.

MINIFABER reserves the right to request authorisation from whistleblowers to disclose their identity where this is essential to start disciplinary and/or judicial proceedings against the party committing the reported offence.

4.3 Whistleblowing recipients and channels

MINIFABER S.p.A. (hereafter “MINIFABER”) has appointed a Supervisory Body to be in charge of the management of alerting and disclosing of wrongdoings and misconduct (so-called “whistleblowing”) henceforth also referred to as the “Head of MINIFABER Whistleblowing”.

MINIFABER has put in place multiple communication channels, i.e.:

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- standard mail, by private and confidential letter to the Head of MINIFABER Whistleblowing, c/o the Company (address: MINIFABER S.p.A., Via Brusaporto, 35, 24068 Seriate (Bergamo), Italy);
- post box at the entrance of the infirmary;
- a dedicated email address: odv@minifaber.com;
- via the “WHISTLEBLOWING” digital platform accessible at the following link: <https://minifaber.integrityline.com/>.

As regards to the “WHISTLEBLOWING” digital platform: it is cloud-based and is accessible 24/7 via the web from the <https://minifaber.integrityline.com/> website using any device, where it is possible to:

- allow access to the platform, not only to employees and direct collaborators, but also to anyone in business relations with the Company (customers, suppliers, business partners), as well as to third parties;
- upload attachments, video and audio files.

Reports via the platform can be made in Italian and also in English.

Regardless of which channel one chooses, all reports shall be treated promptly, confidentially and professionally. For major efficiency throughout the management process, it is strongly recommended to submit reports via the “WHISTLEBLOWING” digital platform.

The Head of MINIFABER Whistleblowing is responsible for monitoring the above-mentioned channels and the dedicated secretariat. The channels of communication put in place for the Organisational, Management and Control Model adopted by the Company under Leg. Decree 231/2001 shall be used. The Head of MINIFABER Whistleblowing and the Supervisory Body shall also ensure that the alerts received are forwarded to the competent company functions.

The whistleblower may at any time integrate, rectify or complete the alert submitted or add additional evidence, including documentary evidence, using the same channels as per the initial alert. Moreover, the whistleblower may disclose any retaliation suffered as a result of the alert at his/her choice to his/her direct superior, to the Human Resources department, to the Head of MINIFABER Whistleblowing, to the Supervisory Body or to the Chairman of the Board of Directors.

5 Alert Management Process


5.1 Receiving the alert and preliminary investigation

Upon receipt of an alert, the Head of MINIFABER Whistleblowing shall conduct a formal review of the alert by verifying:

- its comprehensiveness;
- its compliance with the criteria established by this Procedure;
- the subsistence of the legal and de facto conditions required to continue to the next analysis phase;
- the severity and urgency of the alleged reported misconduct.

Once the above preliminary verification has been completed, the Head of MINIFABER Whistleblowing shall:

- a) if the alert is found to be unrelated to the subject matter of this Procedure (for instance, because it relates to a personal complaint or to facts in the public domain or circumstances

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already investigated by the Judicial Authorities) or does not meet the mandatory requirements referred to in paragraph 4.2 above, archive the alert and inform the whistleblower (if traceable);

- b) if the alert is too vague or incomplete, contact/convene the whistleblower (if traceable) to request further information required to conduct the preliminary assessment;
- c) if a possible violation or unlawful conduct is detected, proceed to the next analysis phase, informing the Chairman of the Board of Directors.

As regards to MINIFABER, if the alert concerns matters falling within the competence of the Supervisory Body, such as breaches of the rules of conduct envisaged by the Code of Ethics and/or the principles of conduct, implementation methods, corporate procedures and protocols pursuant to Legislative Decree no. 231/2001, the Head of MINIFABER Whistleblowing does not involve the Supervisory Body as the role is covered by the same body.

As indicated in the previous paragraph, it is strenuously recommended to submit alert reports via the WHISTLEBLOWING digital platform so that the MINIFABER Whistleblowing Officer can notify the whistleblower due receipt of the external report within 7 days of the date of receipt, unless explicitly requested otherwise by the whistleblower, or in cases where ANAC considers that such notice could compromise the protection of the confidentiality of the identity of the whistleblower.

In any case, the recipient shall inform the whistleblower (if traceable) of the decision taken following the preliminary verification, maintain active relations with the whistleblower and, if necessary, request additional information from the same.

The MINIFABER Whistleblowing Officer shall respond to the whistleblower within 3 months or, in certain cases with justified circumstances, within 6 months from the date of acknowledgement of receipt of the external alert report or, if no such acknowledgement exists, from the 7 day deadline from receipt.

The MINIFABER Whistleblowing Office shall inform the whistleblower concerning the final outcome of the alert report, where the proceedings may have been dropped, submitted to the competent authorities referred to in paragraph 2 of Legislative Decree 24/2023, or consist in an official warning or an administrative penalty.


The preliminary investigation phase shall be documented in an appropriate register (hereinafter referred to as the “Alert Register”), managed by the Head of MINIFABER Whistleblowing in a dedicated repository filed in the HR Office in such a way as to ensure the confidentiality of the information collected and the anonymity of the whistleblower. This register shall record the type of alert received, the date of receipt, the preliminary investigation completion date and the outcome of the preliminary investigation, together with the reasons for the same.

5.2 Analysis and evaluation of the alert

In the event that the preliminary investigation illustrated in the previous paragraph is completed successfully (as indicated in point (c) of the previous paragraph), the Head of MINIFABER Whistleblowing shall immediately proceed to the alert analysis and evaluation phase.

In this phase, the Head of MINIFABER Whistleblowing can:

- interface with the other corporate functions and officers to request their collaboration in the provision of data, documents or information useful for the analysis itself;
- request further information or details from the whistleblower, recording the relevant interview

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- in writing and retaining the minutes on file;
- carry out any activity deemed useful or necessary, including interviewing the whistleblower and/or any other person who can provide further insight to the alleged breaches, in accordance with the principles of confidentiality and impartiality of the decision, the personal data protection code and the applicable CCNL (Collective Bargaining Agreement);
- collaborate, if the Head of MINIFABER Whistleblowing is not the Supervisory Body, with the Supervisory Body if the alert concerns matters falling within the competence of the same, such as breaches of the rules of conduct envisaged by the Code of Ethics and/or the principles of conduct, implementation methods, corporate procedures and protocols pursuant to Legislative Decree no. 231/2001).

The analysis phase shall come to a conclusion with the written opinion of the Head of MINIFABER Whistleblowing who carried out the same, indicating:

- the alert details (name of the whistleblower – if known – and that of the accused person(s), place and date of the occurrence, evidence or documentation);
- the verifications carried out, the relative results and the corporate subjects or third parties involved in the analysis phase;
- a summary of the analysis process, indicating the facts established and the reasons for the same;
- the outcome and conclusion of the analysis (archiving or confirmation of the alert).

The above-mentioned report, stripped of all details concerning both the whistleblower and the reported person(s), is recorded in the Alert Register and transmitted to the Chair of the Board of Directors.

Upon receiving the outcome of the analysis phase, the Head of MINIFABER Whistleblowing shall:


- a) if the alert is deemed to be unfounded, archive the case with a written report;
- b) if the alert is deemed to be founded and substantiated, notify the outcome to the Chair of the Board of Directors requesting the adoption of the subsequent disciplinary measures.

In any case, the subject conducting the analysis shall notify the whistleblower (if traceable) of the outcome of the same.

The analysis phase referred to in this paragraph shall be completed within 60 days of the alert report date, except in cases of particular importance and urgency, where the Chair of the Board of Directors shall immediately inform the Board of Statutory Auditors and the Board of Directors without waiting for the completion of the analysis phase.

5.3 Alerts on certain corporate bodies

- A. If the alert concerns the Chair of the Board of Directors, the Head of MINIFABER Whistleblowing shall forward it to the Vice-Chair of the Board of Directors, who decides whether to proceed directly, on his own, with the analysis phase referred to in paragraph 5.2, or whether to appoint the Head of MINIFABER Whistleblowing to proceed as normal, and in any case shall inform the Chair of the Board of Statutory Auditors.
- B. If the alert concerns another member of the Board of Directors, the Head of MINIFABER Whistleblowing shall forward it to the Chair of the Board of Directors, who decides whether to proceed directly, on his own, with the analysis phase referred to in paragraph 5.2, or whether to appoint the Head of MINIFABER Whistleblowing to proceed as normal, and in any case shall inform the Chair of the Board of Statutory Auditors.
- C. If the alert concerns a member of the audit firm or a statutory auditor or a member of the Supervisory Body or the Board of Statutory Auditors, the Head of MINIFABER Whistleblowing

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shall forward it to the Chair of the Board of Directors, who decides whether to proceed directly, on his own, with the analysis phase referred to in paragraph 5.2, or whether to appoint the other members of the Supervisory Body to proceed as normal, and in any case shall inform the Board of Directors.

- D. If the alert concerns the Head of MINIFABER Whistleblowing, one of the other members of the Body shall forward it to the Chair of the Board of Directors, who decides whether to proceed directly, on his own, with the analysis phase referred to in paragraph 5.2, or whether to appoint the company employee deemed most competent, and in any case shall inform the Chair of the Board of Statutory Auditors.

6 Disciplinary actions

6.1 Disciplinary actions taken against employees

Upon receiving the report from the Person who carried out the analysis of the alert (as provided for in paragraph 5.2 above), the Chair of the Board of Directors shall decide whether to initiate disciplinary action against the reported persons deemed responsible for the breach or unlawful conduct and held liable following the analysis and the evaluation activities carried out.

If the whistleblower is jointly responsible for the alleged breach, he/she shall be granted privileged treatment compared to the other jointly responsible parties, in accordance with the applicable law and CCNL regulations envisaged by the Workers Statute.

The Chair of the Board of Directors shall also assess, with the assistance of the HR Manager, whether or not to initiate disciplinary proceedings:

- (i) against the whistleblower who acted with ascertained and proven wilful intent or gross negligence;
- (ii) against those engaging in any retaliation or discriminatory behaviour against the whistleblower;
- (iii) against those involved in the process of assessing and analysing the alert who have breached their confidentiality obligations or have not evaluated the alert received.

The disciplinary procedures adopted shall be those provided by the applicable CCNL, and the penalties imposed according to the Workers Statute and in compliance with the corporate disciplinary system.

In addition to such disciplinary penalties, any power of attorney or proxies granted to the employee may also be revoked.


Under no circumstances will an investigation be initiated based solely on the alert, in the absence of concrete evidence as to its content. This may take place on the basis of evidence found and ascertained apart from that raised in the alert itself.

6.2 Action against corporate bodies

If the breach or unlawful conduct concerns a member of any corporate bodies, the Board of Directors and/or the Board of Statutory Auditors, as the case may be, and according to their respective competences, shall proceed to take all necessary and appropriate action depending on the severity of the breach and in compliance with the laws in force and the Articles of Association.

In more serious cases, the Board of Directors, after consulting the Board of Statutory Auditors, may summon a meeting of shareholders to revoke the term of office of the director involved. In the event of a breach by the statutory auditors, the Board of Directors, after consulting the shareholders, may submit an appeal to the Court to revoke the mandate of the statutory auditor involved.

In the event of breaches or unlawful conduct by a director who is also an employee of the Company, relative action shall be taken without prejudice to the applicability of the various disciplinary actions depending on the type of the employment relationship.

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6.3 Actions taken against third parties

In the event of a breach or unlawful conduct by a third party (consultant, contractor, agent, supplier, subcontractor, etc.), the Company may enforce the termination clauses contained in the contracts/letters of assignment concerning breaches of the Organisational, Management and Control Model pursuant to Legislative Decree no. 231 (of which this Procedure is deemed an integral part).

6.4 Consequent and follow-up actions

The Chair of the Board of Directors may report the facts alerted by the Whistleblower to the judicial authorities and/or supervisory authorities, if he/she finds that these facts can be defined as a civil, criminal or administrative offence.

The Chair of the Board of Directors, in concert with the Human Resources Manager, shall define the implementation of any preventive measures deemed necessary to foster the promotion of a culture based on legality and transparency within the Company and shall promote the adoption of any amendments and additions to this Procedure and its control systems in the light of the ongoing monitoring of its implementation and the results accomplished.

7 Confidentiality and Protection of Personal Data

The Company shall ensure the confidentiality of Whistleblowers and the data/information provided in order to protect the same against any form of retaliation or discrimination.

The identity of Whistleblowers may not be disclosed without their express consent (except where requested by the judicial or administrative authorities) and if there is a specific legal obligation to do so.

All parties involved in this Procedure are required to maintain such confidentiality or anonymity of Whistleblowers (if the latter decides to remain anonymous), except those cases where:

- the Whistleblower files a complaint for libel or defamation under the Italian Criminal Code;
- the Whistleblower commits a breach of contract pursuant to art. 2043 of the Italian Civil Code.
- although the alert is submitted anonymously, the identity of the Whistleblower is necessary and indispensable to allow the proper assessment of the alert.

Only personal data that are relevant and necessary for the proper assessment of the alert may be processed by the parties involved in the various steps of this Procedure.

The Company personnel involved in the assessment, analysis and decision-making phases of this Procedure, must ensure that access to the information contained in the alerts by other corporate functions or third parties, who are involved in such steps and processes, never implies access to the personal data of the Whistleblower or the reported person.


For the purposes of this Procedure, the personal data of the Whistleblower are stored, in accordance with Legislative Decree no. 196/2003 as amended, Regulation (EU) 2016/679 (GDPR) and the corporate procedures in force, for the time strictly necessary to process the same.

The Company shall apply the same principles and protection measures envisaged in this paragraph to the personal data of the reported person pending the internal analysis and investigation process, notwithstanding any liability and disclosure obligations imposed by law or judicial authorities.

All the documentation relating to the alert is deemed strictly confidential and therefore accessible only to authorised individuals.

8 Reports

If any alerts and disclosures are received during the year, the Head of MINIFABER Whistleblowing shall prepare an annual summary report on the alerts received during the year, along with the investigations carried out and the relative outcomes.

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The annual report shall contain at least:

- a summary of all alerts received, those currently under investigation and the outcome (archiving, more thorough evaluation);
- the criteria and methods used for the investigation of the alerts received and the outcome of the same (archiving, initiation of disciplinary proceedings, penalties applied);
- proposal of any corrective or additional criteria to be included in the Procedure.

This report shall be sent to the Chair of the Board of Directors, who duly informs the Board of Directors and the Board of Statutory Auditors.

9 Information flows to the Supervisory Body

There is no ad hoc flow of information envisaged between the Head of MINIFABER Whistleblowing and the Supervisory Body, as the role of Head of MINIFABER Whistleblowing is assigned to the Supervisory Body itself.