



BMPEUROPE S.R.L.

CORSO VITTORIO EMANUELE II, n. 52 – TURIN

PROCEDURE FOR THE MANAGEMENT OF REPORTING OF ILLICIT ACTS AND IRREGULARITIES (so-called whistleblowing)

PURSUANT TO LEGISLATIVE DECREE
MARCH 10, 2023, No. 24

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Summary

1	PREMISES	3
2	REGULATORY CONTEXT: LEGISLATIVE DECREE 24/2023	3
3	OBJECTIVES	3
4	SCOPE AND PURPOSE OF THE PROCEDURE.....	4
5	RECIPIENTS OF THE PROCEDURE	4
6	KEY STAKEHOLDERS	4
7	PROCEDURES AND OTHER RELATED DOCUMENTS.....	5
8	THE REPORT	5
8.1	Subject of the Report.....	5
8.2	Prohibited Reports.....	6
8.3	Form and Minimum Content of Reports	7
8.4	Methods for Submitting Internal Reports.....	7
9	Protection of the Reporting Person	8
9.1	Protection of the Confidentiality of the Reporting Person	8
9.2	Prohibition of Discrimination against the Reporting Person	8
9.3	Protection of the Person Involved	9
9.4	Processing of Personal Data	9
10	OPERATING PROCEDURES	10
10.1	Registration and Custody.....	10
10.2	Preliminary Inquiry	10
10.3	Investigation and Communication of the Outcome.....	10
10.4	Archiving	11
11	DISCLOSURE OF THE REPORTING PERSON'S IDENTITY.....	12
12	INFRACTIONS OF THE PROCEDURE	12

1 PREMISES

BMPEUROPE S.R.L. (hereinafter referred to as the “Company”) intends to comply with the current regulations regarding the phenomenon of “whistleblowing” and thus provide for the correct management of reports made by an individual who, in the performance of their duties, becomes aware of an illicit act, a risk, or a dangerous situation that could cause harm to the company/entity for which they work, as well as to customers, colleagues, citizens, and any other category of subjects.

The Company, sensitive to ethical issues and the correct conduct of its business, has implemented internal violation reporting systems to allow its personnel to report acts or facts that may constitute illicit conduct under the law.

2 REGULATORY CONTEXT: LEGISLATIVE DECREE 24/2023

The legislator approved Legislative Decree 24/2023 which, in repealing (Art. 23) Art. 6 paragraphs 2-ter and 2-quater of Legislative Decree 231/2001, further defined:

- The subjective scope of application, both active and passive;
- The aspects of protection for the individual making a report;
- The obligations of Entities and Companies in terms of non-discrimination of reporting persons and the protection of their confidentiality;
- The necessity of systems that allow reporting persons to submit reports while guaranteeing the confidentiality of the reporting person’s identity;
- The prohibition of acts of retaliation or discrimination against the reporting person for reasons related to the report;
- The need to provide, within the disciplinary system, sanctions against those who violate the protection measures for the reporting person, as well as those who make reports with willful misconduct or gross negligence that prove to be unfounded.

The law further reiterates that the reporting of illicit conduct relevant under Decree 231/2001 or violations of the Company’s organization and management model, of which the employee-reporting person became aware by reason of their functions, must be detailed and based on precise and consistent factual elements.

The Whistleblowing law identifies:

- The subjects who can initiate a report;
- The acts or facts that can be the subject of a report, as well as the requirements that reports must meet to be considered;
- The methods through which to report alleged violations and the subjects appointed to receive reports;
- The process of inquiry and potentially investigation when a report is made;
- The guarantee of confidentiality and protection of personal data of the reporting person and the potentially reported person;
- The prohibition of retaliation and the prohibition of discrimination against the reporting person and other subjects referred to in Art. 3, paragraph 5 of Legislative Decree 24/2023.

3 OBJECTIVES

The objective of this document is to bring to light episodes of illegality or irregularity within the Company, clarifying and facilitating the use of reporting by the reporting person and removing any factors that may

hinder or discourage the use of this instrument. The objective of the procedure is therefore, on one hand, to provide the reporting person with clear operational indications for making a report and to inform them about the forms of protection and confidentiality recognized and guaranteed to them.

4 SCOPE AND PURPOSE OF THE PROCEDURE

This procedure establishes operational standards regarding the subject matter, content, recipients, and transmission methods of reports. Specifically, this Procedure:

- Defines the scope of the reporting process;
- Identifies eligible reporting subjects;
- Circumscribes the types of conduct or actions subject to reporting;
- Identifies authorized reporting channels;
- Prescribes the principles governing the process and the consequences of misuse;
- Defines the management phases (registration, inquiry, investigation, and closing).

5 RECIPIENTS OF THE PROCEDURE

The “Recipients” include all directors, employees, and collaborators of the Company, as well as contractors, suppliers, consultants, and all stakeholders as defined by Art. 3, paragraph 3 of Legislative Decree 24/2023. For public officials or persons in charge of a public service with mandatory reporting obligations (Articles 331, 361, and 362 of the Code of Criminal Procedure), an internal report does not substitute the legal requirement to report to the Judicial Authority where applicable.

6 KEY STAKEHOLDERS

The Reporting Person (Whistleblower)

The natural person who reports information on violations (pursuant to Art. 2, paragraph 1, letter a of Legislative Decree 24/2023) acquired within their work context.

The Facilitator

A natural person who assists the whistleblower in the reporting process within the same work context, and whose assistance must remain confidential.

The Person Concerned

The natural or legal person mentioned in the report as the alleged perpetrator of the violation or as a person otherwise implicated.

The Reporting Manager

The designated subject responsible for managing reports is Dr. STEFANIA RUSSO, domiciled in TURIN, Corso Enrico Tazzoli n. 235/3, PEC: russo.s@consulnetidellavoropec.it. The Reporting Manager was appointed by the Board on November 21, 2023, following verification of adequate training.

In the event of serious and prolonged impediments, it remains the responsibility of the Reporting Manager to identify their own substitute for the fulfilment of the activities, including verifying the adequate training of the substitute.

7 PROCEDURES AND OTHER RELATED DOCUMENTS

Company's management system and integrates, if present:

- Organization, Management and Control Model pursuant to Legislative Decree 231/2001;
- Corporate Code of Ethics;
- Any other related documents.

8 THE REPORT

The Report must be made in good faith and must not be based on mere suspicions or rumours; it must be as detailed as possible and offer the greatest number of elements to allow the Company to carry out the necessary verifications and inquiry activities.

Considering the spirit of the law – which is to encourage the broadest collaboration aimed at the emergence of corrupt phenomena – it is not necessary for the employee to be certain of the actual occurrence of the reported facts and their author. It is sufficient that the Reporting Person, based on their knowledge, reasonably believes that an irregularity or an illicit fact has occurred. An illicit activity undertaken but not yet completed may also be the subject of a Report, in the presence of precise and consistent elements.

The protection of the reporting person is guaranteed only if the Report is made in good faith and does not present the profile of a pretextual act aimed at slander and defamation (see the paragraph “Prohibited Reports”).

8.1 Subject of the Report

The Recipients of this policy may report behavior, acts, or omissions that harm the public interest or the integrity of the public administration or the private entity and which consist of:

- 1) Illicit conduct relevant under Legislative Decree June 8, 2001, No. 231, or violations of the organization and management models provided therein, which do not fall under numbers 2), 3), 4), and 5);
- 2) Offenses falling within the scope of application of the European Union or national acts indicated in the annex to this decree or national acts that constitute implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, even if 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 personal data and security of network and information systems.
- 3) Acts or omissions that harm the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary law of the European Union;

- 4) Acts or omissions concerning the internal market, referred to in Article 26, paragraph 2, of the Treaty on the Functioning of the European Union, including violations of European Union rules on competition and State aid, as well as violations concerning the internal market connected to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- 5) Acts or behaviours that defeat the object or purpose of the provisions set out in the Union acts in the sectors indicated in numbers 2), 3), and 4).

To facilitate the identification of facts that may be the subject of a Report, the following is a non-exhaustive list of relevant conduct/behaviours:

- Active and/or passive corruption and maladministration, abuse or excess of power;
- Repeated failure to respect the conclusion times of administrative proceedings or administrative irregularities and in accounting and tax fulfilment or in the preparation of the financial statements;
- Violation of regulations in environmental matters, safety at work, and controls;
- Non-transparent hiring;
- Behaviours aimed at obstructing the control activities of the Supervisory Authorities (e.g., failure to deliver documentation, presentation of false or misleading information);
- Promise or giving of money, goods, or services or other benefits aimed at bribing suppliers;
- Customers or actions likely to cause damage to the image of the Company.

8.2 Prohibited Reports

The protection applicable to whistleblowing does not concern grievances, claims, or requests of a personal nature of the reporting person, or relations with the hierarchical superior/colleagues.

Reports must not use insulting tones or contain personal offenses or moral judgments aimed at offending or harming the honour and/or personal and/or professional decorum of the person or persons to whom the reported facts are referred.

Specifically, it is prohibited:

- The use of insulting expressions;
- Sending Reports with purely defamatory or slanderous purposes;
- Sending Reports that relate exclusively to aspects of private life, without any direct or indirect connection with the work and/or professional activity of the reported subject;
- Sending Reports made with the sole purpose of damaging the reported subject.

It is further specified that sending Reports made with wilful misconduct or gross negligence or which can be considered clearly unfounded is prohibited and, in such cases, punishable.

It is highlighted that in cases of sending prohibited Reports, the confidentiality of the Reporting Person's identity, as well as the other protection measures provided by law, might not be guaranteed, and such reports could lead to civil and/or criminal liability for the Reporting Person.

Furthermore, the confidentiality of the Reporting Person is not guaranteed when:

- There is the express consent of the Reporting Person to the disclosure of their identity;
- The criminal liability of the Reporting Person for crimes of slander or defamation or otherwise for crimes committed with the Report or their civil liability, for the same reason, in cases of wilful misconduct or gross negligence, has been established by a first-degree judgment;
- Anonymity is not enforceable by law and the identity of the Reporting Person is requested by the Judicial Authority in relation to investigations (criminal, tax, or administrative) or inspections of other Public Entities originating following the Report itself.

8.3 Form and Minimum Content of Reports

The Reporting Person must provide all useful elements to allow the Reporting Manager to proceed with the necessary and appropriate verifications and investigations to confirm the validity of the facts reported. To this end, the report should have the following essential requirements:

- Personal details of the individual making the report (Reporting Person), with an indication of the position or function held, unless the Report was made anonymously;
- A clear and complete description of the facts being reported, as well as, if known, the circumstances of time and place in which the facts were committed, highlighting, where possible, the general interest in the integrity of the Company (Subject);
- If known, the personal details or other elements (such as the qualification and the service in which they perform the activity) that allow for the identification of the subject(s) (corporate bodies, employees, managers, external collaborators of the Company, or third parties with whom the Company operates or maintains commercial or business relations) who carried out the reported facts (Person Involved and other subjects involved);

Additionally, the Reporting Person may indicate further elements, such as:

- The indication of any other subjects who can report on the facts being reported;
- The indication of any documents that can confirm the validity of such facts;
- Any other information that can provide useful confirmation regarding the existence of the reported facts;
- The indication of any private interests related to the Report e.

The Reporting Person may attach any documentation useful to better detail the Report.

The Report must not contain personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, nor process genetic data, biometric data intended to uniquely identify a natural person, data concerning health or a person's sex life or sexual orientation (hereinafter "Special Categories of Data"), except in cases where this is unavoidable and necessary for the purposes of the Report itself.

Should the "Reporting Manager" collect Special Categories of Data concerning the Reporting Person, the "Reporting Manager" will process them in compliance with current legislation for the fulfilment of a legal obligation.

Anonymous reports, i.e., those lacking elements that allow for the identification of their author, provided they are delivered through the methods provided by this protocol, will be taken into consideration where they are adequately detailed and rendered with a wealth of particulars, such as to bring to light facts and situations relating them to specific contexts (e.g., indication of specific names or qualifications, mention of specific offices, proceedings, or particular events, etc.).

The requirement of the truthfulness of the reported facts or situations remains, to protect the Person Involved.

8.4 Methods for Submitting Internal Reports

To facilitate reports, the following channels have been defined:

- Through the Whistleblowing Platform (hereinafter, the "Software"), as the privileged internal reporting channel suitable for guaranteeing, through computerized methods, the confidentiality of the identity of the reporting person in accordance with the law and accessible via the following Internet address: <https://bmpeuropesrl.segnalazioni.eu>

- Through an oral report with a request for a direct meeting to be made via telephone line at no. +39_346/0922087 during normal office hours (09:00-12:00 / 14:30-18:30) pursuant to Art. 4, paragraph 3 of Legislative Decree 24/2023.

The reporting person can make a report through the channel prepared by ANAC if and only if one of the following conditions occurs:

- There is no mandatory activation of the internal reporting channel within their work context, or this, even if mandatory, is not active or, even if activated, does not comply with the law;
- The reporting person has already made an internal report and the same has not been followed up;
- The reporting person has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up;
- The reporting person has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

9 Protection of the Reporting Person

The entire process guarantees the confidentiality of the identity of the reporting person and the facilitator – if present – from the receipt of the report and in every subsequent phase.

For this purpose and in accordance with current legislation, the Company, through this procedure, has formalized:

- The protection of the confidentiality of the reporting person and the facilitator – if present;
- The prohibition of discrimination against the reporting person and other subjects – if present – referred to in Art. 3, paragraph 5, Legislative Decree 24/2023.

9.1 Protection of the Confidentiality of the Reporting Person

The use of the Software guarantees the complete confidentiality of the reporting person, as only the Reporting Manager can access the report.

In the case of reports made through any other methods, the recipients, once the report is received, transmit it immediately to the Reporting Manager who will enter all the information into the IT platform, subsequently informing the reporting person.

Following any disciplinary proceedings initiated against the person involved, the protection of the reporting person is structured as follows:

- If the charged facts are based on separate and further investigations with respect to the report, even if consequential to it, the identity of the reporting person cannot be revealed;
- If the charged facts are based in whole or in part on the report, the identity of the reporting person can be revealed to the subject(s) involved by the report itself, where two requirements occur simultaneously:
 - The consent of the reporting person;
 - The proven necessity by the person involved to know the name of the reporting person for the full exercise of the right of defence.

9.2 Prohibition of Discrimination against the Reporting Person

The reporting person cannot be sanctioned, dismissed, or subjected to any discriminatory measure, direct or indirect, having effects on working conditions for reasons directly or indirectly related to the report.

Discriminatory measures include unjustified disciplinary actions, harassment in the workplace, any changes in duties or workplace, and any other pejorative change in working conditions that acts as a form of retaliation

against the report. The reporting person who believes they have suffered discrimination for having made a report must provide detailed notice to the Reporting Manager.

The reporting person who believes they have suffered discrimination can take legal action against the perpetrator of the discrimination and also against the Company – if the Company actively participated in the discrimination. Note that in this case, the law provides for a reversal of the burden of proof and it will, therefore, be the Company that must demonstrate that the change in the reporting person's working conditions did not originate from the report.

The protection measures described in this section will also be applied to third parties potentially involved in the Report, such as:

- Third parties who supported the Reporting Person during the Reporting (so-called “facilitators”);
- Persons in the same work context as the Reporting Person who are linked to them by a stable emotional or kinship bond;
- Colleagues of the Reporting Person who work in the same work context and who have a regular and current relationship with them.

9.3 Protection of the Person Involved

In order to avoid prejudicial consequences, even of a reputational nature, within the work context, the protection reserved for the Reporting Person, referred to in the paragraph “Protection of the Reporting Person,” must also be granted to the Person Involved, with particular regard during the phase of forwarding the Report to third parties.

The protection of the Person Involved applies without prejudice to the legal provisions that impose the obligation to communicate the name of the reported subject suspected of being responsible for the violation.

9.4 Processing of Personal Data

It is further specified that the personal data of Reporting Persons, Persons Involved, and all subjects involved in the Report are processed in accordance with current legislation on the protection of personal data referred to in Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 (“GDPR”) and Legislative Decree 196/2003, as amended by Legislative Decree 101/2018.

Personal data that is manifestly not useful for the processing of a specific report is not collected or, if accidentally collected, is deleted immediately.

All subjects involved in the management of reports receive a specific authorization and training, as provided for by Articles 29 and 32 of Regulation (EU) 2016/679 and 2-quaterdecies of Legislative Decree June 30, 2003, No. 196.

External subjects who provide instrumental services to the management of reports (e.g., IT platform providers or email management services) are designated as Data Processors pursuant to Art. 28 of Regulation (EU) 2016/679. These subjects are required to provide guarantees regarding the adoption of adequate security measures compliant with Art. 32 of Regulation (EU) 2016/679 as well as ensure an adequate level of compliance with current processing provisions, including the application of Legislative Decree 24/2023 on the protection of the reporting person's identity.

European legislation on the protection of personal data provides that in some specific cases, national law may limit the scope of the obligations of the data controller and the rights generally recognized to data subjects in reference to their personal data provided for in CHAPTER III of Regulation (EU) 2016/679.

As established by Art. 13, paragraph 3 of Legislative Decree 24/2023, within the context of reporting, a limitation of the rights of data subjects pursuant to Art. 2-undecies of Legislative Decree June 30, 2003, No. 196 is provided; this limitation applies as the exercise of such rights could result in actual and concrete

prejudice to the confidentiality of the identity of the reporting person and the persons potentially involved/mentioned in the report itself.

Therefore, the reporting person can exercise the right of access to their data, rectification or integration, deletion, and limitation of processing by contacting the Reporting Manager directly using the same methods in which they made the report.

The reporting person, pursuant to Art. 77 of Regulation (EU) 2016/679, also has the right to lodge a complaint with the Data Protection Authority if they believe that the processing violates the aforementioned Regulation.

The exercise of rights referred to in CHAPTER III of Regulation (EU) 2016/679 by other data subjects, such as the person involved or other persons involved, can be delayed, limited, or excluded if such exercise may involve an actual and concrete prejudice to the confidentiality of the identity of the reporting person as provided for by Article 2-undecies, letter f of Legislative Decree June 30, 2003, No. 196 (in implementation of Article 23 of Regulation (EU) 2016/679).

In such cases, these subjects can exercise the aforementioned rights through the Personal Data Protection Authority with the methods referred to in Article 160 of Legislative Decree June 30, 2003, No. 196.

10 OPERATING PROCEDURES

Once the report is received according to the channels provided in this procedure, its management is divided into four phases:

- 1) Registration and custody;
- 2) Inquiry;
- 3) Investigation and communication of the outcome;
- 4) Archiving.

10.1 Registration and Custody

If the report occurs via the Software, the Software itself will provide for complete and confidential registration in accordance with the reference legislation.

In the case of paper communications or by other means, once the report is received, the Manager enters the received report into the Software, inserting the day and time of the report in the notes field and proceeding with the upload of the supporting documents.

10.2 Preliminary Inquiry

The preliminary inquiry aims to verify the validity of the report received.

To this end, the Reporting Manager evaluates the contents by carrying out an initial screening and:

- Where they find immediately that it is clearly unfounded, they proceed to immediate archiving and, where possible, communicate it to the reporting person;
- If the report is not well detailed, they request, if possible, further information from the reporting person. Where it is not possible to collect sufficient information to detail the report and initiate the investigation, it is archived and, if possible, communication is given to the reporting person;
- If the report appears detailed with precise and consistent factual elements, they proceed with the inquiry phases.

10.3 Investigation and Communication of the Outcome

The inquiry is the set of activities aimed at verifying the content of the reports received and acquiring useful elements for the subsequent evaluation phase, guaranteeing maximum confidentiality on the identity of the reporting person and on the subject of the report.

The inquiry has the primary objective of verifying the truthfulness of the information under investigation, providing a precise description of the established facts, through audit procedures and objective investigative techniques.

The subject in charge of the investigation is the Reporting Manager.

It is everyone's duty to cooperate with the subject in charge of the investigation in its performance.

For each investigation, the subject in charge of the investigation prepares a final report containing at least:

- The established facts;
- The evidence collected;
- The causes and deficiencies that allowed the reported situation to occur.

At the end of the investigations, when they find the report received to be unfounded, the Reporting Manager proceeds to archive the report and, where possible, communicates it to the reporting person.

If the report is found to be valid, the Reporting Manager activates the company managers (HR and/or management body, taking into account the severity of the inquired report) to undertake the necessary and most appropriate mitigating and/or corrective actions.

They transmit the outcome of the inquiry to the HR function for the potential initiation of disciplinary proceedings aimed at imposing, if necessary, disciplinary sanctions in line with the provisions of the applicable legislation and reference collective labour agreements.

In case of valid Reports concerning one or more members of the management body or the control body – if present – the Reporting Manager identifies within the corporate organizational chart the uninvolved subject considered most suitable for managing the internal process.

For the management of the relative disciplinary proceeding and any sanctions that can be imposed, reference is made to the Company's disciplinary system and the Applicable Collective Agreement.

10.4 Archiving

In order to guarantee traceability, confidentiality, conservation, and findability of data throughout the proceeding, documents are conserved and archived in digital format, through the Software, and potentially through network folders protected by password or in paper format, in a special secured cabinet located at the Reporting Manager's domicile, accessible only to specifically authorized and trained persons.

All documentation will be kept, without prejudice to further legal terms in cases expressly provided for, for 5 years from the date of closure of activities.

The designated body ensures that such documentation does not contain references to the identity of the Reporting Person and the Person Involved, nor other implicit references that could lead, without a shadow of doubt, to the Reporting Person. The final report will be transmitted and/or shared with the Managing Director who will proceed to inform the involved company functions, should it be necessary to intervene with disciplinary measures.

For the management of the relative disciplinary proceeding and any sanctions that can be imposed, reference is made to the Company's disciplinary system.

The Reporting Manager reports in a specific annual Report to the Management Body on the number of Reports received and their progress, ensuring that such documentation does not contain references to the identity of the Reporting Person and the Person Involved, nor other implicit references that could lead, without a shadow of doubt, to the Reporting Person.

11 DISCLOSURE OF THE REPORTING PERSON'S IDENTITY

The provisions of Art. 12 of Legislative Decree 24/2023 apply in full.

12 INFRACTIONS OF THE PROCEDURE

Failure to comply with this procedure entails for the subjects involved the application of the reference Disciplinary System and in any case in line with the provisions of the applicable legislation and the reference collective labour agreements, provided that the infraction does not constitute a violation of law punishable by judicial means.