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COLUSSi ERMES S.r.l.



Via Valcunsat n.9

Casarsa della Delizia (PN)


Organizational Management Model WHISTLEBLOWING PROCEDURE

REVISIONS

Date	Revision	Nature of Modifications
14/12/2023	0	First issue

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1 Regulatory framework and nature of the Institution

Art.1 comma 51 of Law no. 190/2013 introduced a new article into Legislative Decree no. 165/2001, art 54-bis entitled "Protection of public employees who report unlawful conduct", which has led to the inclusion of a measure in our legal system to encourage the revelation of unlawful conduct, known as whistleblowing in Anglo-Saxon countries.

The Italian National Anti-Corruption Authority (hereafter referred to as ANAC) issued Resolution. no 06/2015 "Guidelines on protection of public employees who report offences (whistleblowers)", which, amongst other things, provides a list of measures that public administrations must put in place to protect the confidentiality of the identity of employees who report unlawful conduct, as provided for in Art. 54-bis.

Then, to further protect whistleblowers, on 29th December 2017 Law no. 179/2017 came into force laying down "Provisions for protecting individuals reporting offences of irregularities identified in public or private employment", of which Art. 1 amended Art. 54-bis above.

The legislative amendment introduced by Law no. 179/2017 also covered Art 6 of Legislative Decree no. 231/2001 which regulates organizational management models suitable to prevent crimes.

Finally, the legislator issued Legislative Decree no. 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and Council regarding protection of individuals who report violations of EU law and laying down provisions regarding protection of individuals who report violations of national laws.

On one hand, the new regulations are designed to guarantee manifestation of freedom of expression and information, which includes the right to receive and communicate information, and also the freedom and pluralism of the media. On the other hand, it is a tool to counter (and prevent) corruption and bad administration in the public and private sectors.


The whistleblower provides information that may lead to investigation, verification and prosecution of violations of the regulations, thereby strengthening the principles of transparency and accountability of democratic institutions.

Therefore, ensuring protection - both protection of confidentiality and protection against retaliation - of individuals who expose themselves with reports, complaints or, as will be seen, with the new institution of public disclosure, contributes to the emergence and prevention of risks and situations detrimental to the very administration or body to which it belongs and, consequently, to the collective public interest.

This protection is now further reinforced and extended to individuals others than whistleblowers, such as the facilitator or the people mentioned in the report, thus confirming the intention of the European and Italian legislators to create conditions to render this institution an important instrument for lawfulness and good performance of administrations/entities.

The key new elements in the new regulations are:

- specification of subjective scope with reference to public law bodies, private law bodies and extension of the group of the latter;
- enlargement of the group of individuals who may be protected by reporting, complaints or public disclosure;
- widening of the objective scope, that is what is considered a violation for the purposes of protection, and distinction between what is and is not the object of protection;
- regulation of three reporting channels and the conditions for accessing them: internal (in entities with a dedicated person or office or via an external subject with specific competence), external (managed by ANAC) and the channel of public disclosure;
- indication of different methods of presenting a report in written or oral form;

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- detailed regulation of the obligations of confidentiality and processing of personal data received, managed and communicated by third parties or to third parties;
- clarification of what is intended by retaliation and expansion of the associated case studies;
- regulation of the protection of whistleblowers or people who communicate retaliatory measures offered by both ANAC and judicial authorities and further indications on the responsibility of the whistleblower and the justifications;
- introduction of special support measures for whistleblowers and involvement of Third sector entities for that purpose, which have adequate skills and offer their services free;
- revision of the regulations of sanctions that can be applied by ANAC and introduction of sanctions by private subjects, in the regulatory system adopted in accordance with Legislative Decree no. 231/2001.


Decree no. 24/2023 amends Legislative Decree no. 231/2001, stating that internal reporting channels must be made available in organizational management models (which entities are not obliged to adopt). In particular, in accordance with Art. 6 of Legislative Decree no. 231/2001 the model must include:

- 1) one or more channels (both written and oral form) which allow the individuals identified by the guidelines, in protection of the integrity of the entity, to present detailed reports of unlawful conduct, relevant pursuant to Legislative Decree no.231/2001 and based on precise, consistent facts, or of violations of the organizational management model of the entity, which they have encountered in their functions; such channels guarantee confidentiality of the whistleblower's identity in managing the report;
- 2) at least one alternative reporting channel suitable for guaranteeing confidentiality of the whistleblower with analogue and /or digital methods;
- 3) suitable measures to avoid retaliatory or discriminatory acts, direct or indirect, towards the whistleblower for reasons connected, directly or indirectly, to the report;
- 4) sanctions on anyone who violates the measures that protect the whistleblower, and anyone who intentionally or with gross negligence makes reports which turn out to be unfounded.


Therefore, in accordance with Art 6 Legislative Decree no. 231/2001, several channels must be established which, in order to protect the Company, allow reporting of conduct which constitutes possible offences or violation of OMM 231. These reporting channels also guarantee the confidentiality of the whistleblower's identity.

2 Definitions

<i>Whistleblower / (reporting person)</i>	<ol style="list-style-type: none"> a) Employee; b) Self-employed; c) Freelancers and consultants; d) Volunteers and apprentices, paid and unpaid; e) Shareholders; f) People with administrative, management, control, supervision or representative functions, also wherever these functions are merely practiced in the company.
<i>Violations</i>	<p>Conduct, acts or omissions that damage the public interest or the integrity of the private entity and which consist of:</p> <ul style="list-style-type: none"> ○ unlawful administrative, accounting, civil or criminal conduct; ○ unlawful conduct pursuant to Legislative Decree no.231/2001 or violations of the Model; ○ unlawful conduct covered by European Union law or national law relating to: public tenders, financial services, products and markets and prevention of money-laundering and financing terrorism, product security and conformity, transport security, environmental radiation protection and nuclear safety, food safety and safety of animal feeds and animal health and welfare, public health, consumer protection, protection of private life and data protection and safety of IT networks and systems;

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	<ul style="list-style-type: none"> ○ acts or omissions affecting the financial interests of the Union; ○ acts or omissions regarding the internal market; ○ acts or conduct that nullify the object or purpose of the provisions of European Union law in the sectors previously indicated.
Information about violations	Information, including well-founded suspicions, regarding violations committed or, on the basis of solid elements, may be committed within the organization, and elements regarding conduct designed to conceal such violations.
Reporting	Written and oral communication of information, including well-founded suspicions, regarding violations already committed or not already committed (but which, based on solid evidence), and conduct designed to conceal them (e.g. concealing or destroying proof).
Internal reporting	Written and oral communication of information about violations presented via the internal reporting channel.
External reporting	Written communication of information about violations presented via the ANAC reporting channel.
Public disclosure	Public disclosure of information about violations through the press or electronic media or shared in a way that reaches high numbers of people.
Facilitator	<p>A physical person who assists the whistleblower in the reporting process, operating in the same work environment and whose assistance must be kept confidential.</p> <p>By using the term "assistance", the regulation refers to a person who offers consultancy and support to the whistleblower. Furthermore, this is a person operating in the same work environment as the whistleblower.</p> <p>For example, the facilitator could be a colleague in a different office to the whistleblower who assists him or her in the reporting process in a confidential way, without disclosing the information shared.</p> <p>The facilitator could be a colleague who is also a trade union official if he/she assists the whistleblower in his/her own name and on his/her own behalf, without referring to the trade union. It should be noted that if he/she assists the whistleblower using the trade union name, he/she cannot adopt the role of facilitator. In this case application of the provisions regarding consulting trade union representatives and repression of anti-trade union conduct as per Law no. 300/1970.</p>
Person involved	The physical or legal person mentioned in the internal or external reporting or public disclosure as the person to whom the violation is attributed or as the person implicated.
Retaliation	<p>Any conduct, act or omission, even only attempted or threatened, carried out as a result of the report, reporting to judicial or accounting authorities or public disclosures and which causes or may cause unfair harm to the whistleblower, directly or indirectly.</p> <p>A non-exhaustive list:</p> <ul style="list-style-type: none"> a) dismissal, suspension or equivalent measures; b) demotion or failure to be promoted;

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	<ul style="list-style-type: none"> c) change of functions, change of workplace, reduction of salary, modification of work hours; d) suspension or any other restriction of access to training; e) black marks or negative references; f) adoption of disciplinary measures or any other penalty, including financial; g) coercion, intimidation, harassment or ostracizing; h) discrimination or any unfavourable treatment; i) failure to convert a fixed-term contract to an open-ended contract, where the worker had a legitimate reason to expect that conversion; j) failure to renew or early resolutions of a fixed-term work contract; k) damage, also to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income; l) improper listing based on a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future; m) early conclusion or cancellation of the supply contract for goods or services; n) cancellation of a licence or permit; o) request to undergo psychiatric or medical assessment.
Private sector subjects	<ul style="list-style-type: none"> • subjects who have, in the past year, employed an average of at least fifty employees with open-ended or fixed-term contracts; • subjects who come under application of EU law referred to in parts I.B and II of the appendix; • subjects who adopt organizational management models, even if they have not reached the average number of employees in the past year as above.

3 Purpose


This procedure, which is an integral part of OMM 231, has been designed to regulate the ways of managing reporting of unlawful conduct in the company environment.

Specifically, this document identifies internal information channels set up to guarantee reception, analysis and processing of reports and also systems to protect the whistleblower against measures that discriminate, retaliate or in any way penalize them in their employment.

The aim of this procedure is to describe and regulate the process of reporting violations of unlawful acts or irregularities, providing the whistleblower with clear instructions regarding the object, content, recipients and modes of transmission of reports, and also the forms of protection offered by the Company in accordance with legal provisions (for example, like a ban on discrimination towards the whistleblower).

This procedure has a further purpose of:

- governing the ways of checking the validity and correctness of the reporting and, subsequently, the need to take appropriate remedial disciplinary action to protect the Company;
- guaranteeing the confidentiality of the personal data of the whistleblower and the presumed perpetrator of the violation, without prejudice to the regulations governing enquiries or proceedings initiated by the judicial authority in relation to the facts in the report, or disciplinary proceedings if the report was not made in good faith;

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- adequately protecting the whistleblower against direct or indirect retaliation and/or discrimination for reasons linked “directly or indirectly” to the report;
- guaranteeing a specific, independent and autonomous reporting channel.

4 Scope

4.1 Subjective scope of application

The types of private sector entities obliged to comply with the regulations on protecting whistleblowers are:

a) Subjects which have over the last year employed at least fifty (50) employees with open-ended or fixed-term contracts¹;

b) Subjects governed by EU law covered by parts I.B and II of Appendix 1 of Decree no. 24/2023, even if in the past year they have NOT reached the average of at least fifty (50) employees. This refers to financial services, products and prevention of money-laundering and financing terrorism, environmental protection and transport security.

c) Different to those in letter b), parties which have a organizational model in accordance with Legislative Decree no. 231/2001 OMM 231), even if in the past year they have NOT reached the average of at least fifty (50) employees.

4.2 Objective scope of application - violations

Firstly, the new regulations apply to violations of the national or European Union law which harm public interest or the integrity of the public administration or private organization whose whistleblowers discovered them in a public or private work environment.

In particular, reports may be made for the following violations:

- Violations of national laws

This category includes unlawful criminal, civil, administrative or accounting conduct other than what are specifically listed as violations of EU law as defined below.

Secondly, within the scope of the violations in question are:

- offences that require application of Legislative Decree no. 231/2001;
- violations of the Organizational Management Model governed by Legislative Decree no. 231/2001, including those not attributable to violations of the EU laws defined below. It should be noted that such violations are not included in the type of crime required for the application of Legislative Decree no. 231/2001 and relate to organizational aspects of the entity that adopts them.


- Violations of European law

These are:

- Illegal acts committed in violation of the EU regulation indicated in Appendix 1 of Legislative Decree no. 24/2023 and all national laws that implement it (even if these are not expressly listed in the appendix indicated). It should be noted that the regulatory provisions contained in Appendix 1 must be considered a dynamic reference because they must naturally adapt to variation of the regulation itself.

In particular, these refer to unlawful conduct in the following sectors: public tenders, financial services, products and markets and prevention of money-laundering and financing terrorism, product security and conformity, transport security, environmental radiation protection and nuclear safety, food safety and safety of animal feeds and animal health and welfare, public health, consumer protection, protection of private life and data protection and safety of IT networks and systems.

¹ To calculate the annual average number of workers employed in the private sector, refer to the year preceding the current calendar year, except for newly established businesses which are calculated considering the current year.

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An example of this is environmental offences such as dumping, emission or any other release of hazardous materials into the air, earth or water or the illegal collection, transport, recovery or disposal of hazardous waste.

- Acts or omissions that damage the financial interests of the European Union (Art. 325 of the TFEU combatting fraud and illegal activities that damage the financial interests of the EU) as identified in the regulations, directives, decisions, recommendations and opinions of the EU. Examples are fraud, corruption and any other illegal activity related to EU expenditure.
- Acts or omissions regarding the internal market, which compromise free movement of goods, people, services and capital (Art. 26, paragraph 2, of the TFEU). This includes violations of EU regulations on competition and State aid, corporation tax and mechanisms whose purpose is to obtain a tax advantage which nullifies the object or purpose of the applicable legislation on corporation tax.
- Acts or conduct that nullify the object or purpose of the European Union law in the sectors indicated in the previous points. This scope also includes, for example, abusive practices defined by the law of the Court of Justice of the European Union. An example is a company with a dominant market position. The law does not stop that company from achieving a dominant market position through its own merits and capabilities, neither does it impose a guarantee that less efficient competitors remain in the market. Nevertheless, that company could via its conduct jeopardize effective and fair competition in the internal market by resorting to abusive practices (predatory pricing, target sales rebates, linked sales) contravening the protection of free competition.


In the private sector, reports can be made for violations of national regulations only with reference to 231 crimes and violations of Organizational Model 231, and also violations concerning European law in the matters indicated above.

Excluded from application of whistleblowing regulations:

- Reports linked to a personal interest of the whistleblower, which relate exclusively to individual employment or relate to their work relationships with superiors.
Excluded, for example, are reports regarding grievances and pre-litigation negotiations, discrimination between colleagues, personal conflict between colleagues, reports relating to data processed in the context of the individual employment relationship in the absence of damage to the public interest or the integrity of the public administration or private entity. Reports excluded because they are linked to a personal interest of the whistleblower are thus not considered to be whistleblowing reports and may be treated as ordinary reports.
- Reports regarding national security and defence.
- Reporting violations already under obligatory regulation in certain special sectors (financial services, prevention and money-laundering, terrorism, transport security, environmental protection), to which the ad hoc reporting regulations continue to apply.

The following regulations remain unaffected regarding: classified information, medical and forensic secrecy; secrecy of judicial decisions; criminal procedure regulations on the obligation to secrecy in investigations; regulations on autonomy and independences of the judiciary; national defence and public order and security; exercising of workers' right to consult representatives and trade unions.

Note: Information about violations may also cover violations not yet carried out that the whistleblower reasonably believes may occur based on solid factors. These factors may also be irregularities and anomalies (symptomatic indexes) that the whistleblower believes may give rise to one of the violations provided for in Legislative Decree no. 24/2023.

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4.2.1 Definition and content of the report

Reports are defined as information, including well-founded suspicions, about violations already committed or not yet committed (but which, based on solid factors, might be) and on conduct designed to hide them (for example, concealing or destroying evidence). This must be conduct, acts or omissions where the whistleblower or complainant has become aware of it in public or private employment².

Note: The whistleblowing regulations also apply in the case of reports that enter the context of subsequently terminated employment, if the information was acquired during the period of employment, or where the relationship had not started and the information about violations was acquired during recruitment or in other pre-contractual phases.

- As regards content, reports must be as detailed as possible and, for the purposes of their admissibility, the following essential elements must be clear:
- The whistleblower's identification data (name, surname, place and date of birth) and contact details to which further updates can be communicated;
- The time and place where the events referred to in the report took place;
- General details that allow identification of the subject to whom the reported events can be attributed.

5 Addressees

This regulation applies to Addressees of the Organizational Management Model and/or Code of Ethics, being;

- a) senior management and board members;
- b) employees;
- c) people who are not employees but work for the Company and are controlled and managed by the Company (for example, but not a full list: apprentices, contract and project workers, temporary workers);
- d) people outside of the Company who work, directly or indirectly, in a stable relationship, for or with the Company (for example consultants, long-term collaborators, suppliers, representatives, agents and brokers, etc.).

6 Diffusion of responsibility


This regulation is an integral and substantial part of the Organizational Model and is therefore approved by the competent Board of Directors which is also responsible for updating and amending it should the Supervisory Body propose it.

It is available in paper and/or electronic format:

- on the company website: www.colussiermes.it;
and/or
- on the company notice board.

The abovementioned methods of diffusion will be adopted for further revisions and amendments of the procedure.

² The term "employment" is not intended as limited to anyone employed within the organization in the strictest sense, but also those who have established other types of legal relationship with public and private entities different to employment in the strictest sense. It refers, among others, to consultants, collaborators, volunteers, apprentices, shareholders in the same public and private entities and people with administrative, executive, control, supervisory or representative functions.

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7 Reference principles

7.1 Protection of the confidentiality of the whistleblower

Prohibition of revealing the whistleblower's identity refers not only to the whistleblower's name but also any other information or element of the report, included in the documentation attached to it, whose disclosure may lead to directly or indirectly deducing the identity of the whistleblower.

Protection of confidentiality must also be ensured in a judicial and regulatory context.

There are two cases in which revealing the identity of the whistleblower requires previous written communication describing the reasons for which data relating to their identity shall be revealed and the prior express consent of the whistleblower:

1. Where the identity of the whistleblower is considered essential to defend the subject who has been challenged in the context of a disciplinary procedure launched against the person accused of the reported conduct;
2. Where revealing the whistleblower's identity is indispensable in the internal and external reporting procedure, again for the purpose of defending the person involved.

Confidentiality must also be guaranteed when the report is made via a different method to those established by public and private sector entities and ANAC in conformity with the decree or is submitted to a person other than the authorized person tasked with processing the report, to whom the report must be transmitted immediately.

The obligation to protect confidentiality requires express consent of the whistleblower to reveal their identity to anyone other than those tasked with receiving or processing reports.

In the private sector, the decree sets out that entities and people with fewer than 50 employees, but who have implemented an OMM 231, must set out disciplinary sanctions against anyone found to be responsible for violation of the obligation to confidentiality in managing reports.

In respect of the fundamental principles of data protection, specifically purpose limitation and minimization of data, reports cannot be used beyond what is strictly necessary to manage them adequately.


7.2 Protection of the confidentiality of the person reported and other subjects

La Protection of identity must also be guaranteed to the physical person reported, or the person to whom the violation is attributed in the public disclosure (known as the person involved). For this reason, the data controller and data processor must be particularly cautious in avoiding undue circulation of personal information, not only outside, but also within the administration/head office to individuals not authorized to process that data.

In light of the above, as previously stated, it is stressed that both the Authority and public and private sector administration and organizations must therefore open reporting channels that guarantee confidentiality of the identity of these subjects also by using cryptography tools, wherever data systems are used.

In any case, the same confidentiality must also be guaranteed - as stated above for the whistleblower - when the report is made via different methods to the methods set out in compliance with the decree and in the cases in which the report is passed to staff members other than data processing managers, to whom the report must still be reported immediately.

An exception to this duty of confidentiality of the people involved or mentioned in the report is the case in which reports are the subject of a claim made to the judicial Authorities.

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7.3 Data processing

In accordance with Legislative Decree no. 24/2023 the data controllers are public and private sector subjects who establish internal reporting channels, ANAC as the external reporting channel and the presiding authorities to whom reports are transmitted.

The public or private entity is the data controller in accordance with Regulation (EU) 2016/679 (GDPR) and, apart from cases of joint ownership, must identify data processors (Art. 28 GDPR) and those acting under the authority of the processor data (Art. 29 GDPR).

Personal data must be processed under the principles of fairness, lawfulness and transparency by means of data support and/or manual and electronic tools with logic strictly related to the purpose of processing and guaranteeing confidentiality and security of that data and respect of the specific obligations laid down in law.

Personal data will be kept for five years from the date of communication of the final result of the reporting procedure of the fact or illegal act, respecting the principle of minimization as per Art. 5, comma 1, letter c) of the GDPR and the obligations of law that bind the Data Controller. In the event of judicial proceedings, the Personal Data will be stored for the entire duration of the proceeding, until the time limit of the action of appeal has expired.

Responsibility in the case of violation of the regulations on data protection lies with the data controller wherever this violation is committed by authorized persons or data processors.

7.4 Protection against retaliation

To protect the *whistleblower*, the decree prohibits retaliation defined as *“any conduct, act or omission, even merely attempted or threatened, occurring as a result of the report, complaint to the judicial authority or public disclosure which causes or may cause, directly or indirectly, unjust damage to the whistleblower or the person who files a complaint”*.


Retaliation can therefore be *“merely attempted or threatened”*.

Conditions for applying protection against retaliation as provided for in Legislative Decree no. 24/2023 are as follows:

1. The person has reported, filed a complaint or made a public disclosure based on a reasonable belief that the information about the violations reported, disclosed or contained in the complaint are truthful and fall within the scope of application of the decree;
2. The report or public disclosure was made in respect of the regulations provided for in Legislative Decree no. 24/2023;
3. A relationship of consequences is required between reporting, disclosure and filing a complaint and retaliatory measures suffered;
4. Mere suspicions or rumours are not sufficient.

The legislator has provided an inversion of burden of proof in establishing that wherever the whistleblower shows that they have made a report, complaint or public disclosure and have, as a result, been subjected to retaliation, the burden of proof shifts to the person who caused the presumed retaliation.

Where the Authority finds that acts, provisions, conduct, omissions adopted, or even merely attempted or threatened, carried out by public and private sector entities, shall be nullified and an administrative fine ranging from 10,000 to 50,000 Euros will be applied.

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The protection provided in the case of retaliation is not guaranteed when, even with judgement of the Court of the First Instance, criminal responsibility of the whistleblower for offences of defamation and calumny is ascertained. If responsibility is ascertained for the person reporting or filing a complaint, a disciplinary sanction will also be imposed.

The presumed retaliation, even if only attempted or threatened, must be communicated exclusively to ANAC.

7.5 Limitation of responsibilities for persons making a report, claim or public disclosure

Limitations of criminal, civil and administrative liability shall only apply where the following two conditions are met:

1. The first requires that at the time of disclosure or dissemination there are reasonable grounds for believing that the information is necessary to expose the violation.
2. The second condition instead requires the report, public disclosure or complaint to have been made in compliance with conditions provided for in Legislative Decree no. 24/2023 to benefit from protection against retaliation.

For further information on the specific limitations of responsibility introduced by Legislative Decree no. 24/2023, refer to the text of the decree.

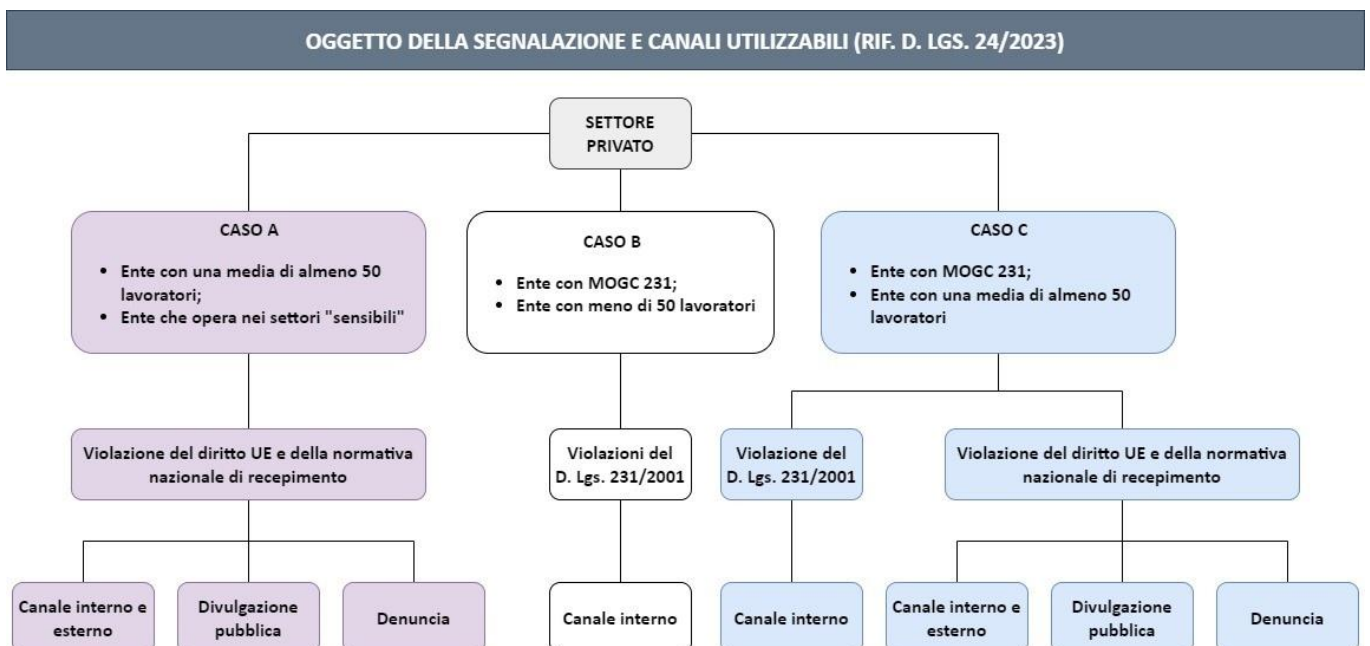
8 Management of reports


8.1 Reporting channels

For management of reports in the private sector, Legislative Decree no. 24/2023 provides for three (3) different channels to be used according to the type of entity and the subject of the report:

- a) Channel inside the organization;
- b) Channel outside of the organization, set up and managed by ANAC;
- c) Public disclosure.

With reference to the type and method used to make the report, the regulations change based on the size and nature of the organization to which the whistleblower belongs. In particular, in the private sector, they can be summed up as follows:



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8.1.1 Internal reporting channel

Internal reporting channels must be suitable for ensuring the confidentiality of the identity of the whistleblower and persons involved and also the content of the report and relative documentation.

Regarding concrete tools, Art. 4 of Legislative Decree no. 24/2023 states that reports must be made in the following ways:

- a) in written form:
 - 1) handwritten form;
 - 2) or in digital format³;
- b) in oral form:
 - 1) using dedicated telephone lines or voice messaging systems;
 - 2) if requested by the whistleblower, via a direct meeting with the whistleblowing officer.

The private entity is obliged to make both channels available to the whistleblower, written (handwritten and/or digital) and oral. The whistleblower is free to choose which method is most suitable.

8.2 Operating procedure for managing reports

The entity has activated the following internal channels for transmitting and managing reports:


- a) **IN WRITTEN FORM.** The envelope containing the report must be posted in the Company letter box in the company headquarters. In this case, to guarantee confidentiality, two closed envelopes must be used. The first should contain the whistleblower's identification data and contact details for receipt of further communications, accompanied by a photocopy of a current ID document. The second envelope should contain the report so that the whistleblower's identification data remains separate from the report. Both envelopes must then be placed inside a third envelope marked with "Confidential -whistleblowing report" for the whistleblowing officer;
- b) **IN ORAL FORM.** Via the whistleblowing hotline (0434.1697277 – active during office hours) or direct meeting (upon request).

The whistleblowing officer is Giovanni Martini, Lawyer of the Court of Pordenone.

The whistleblowing officer:

- a) sends the whistleblower notification of receipt within seven (7) days of date of receipt;
- b) maintains contact with the whistleblower;
- c) assesses the report for presence of essential requisites to assess its admissibility and be able to give the whistleblower due protection, within a reasonable time frame and in respect of data confidentiality. The whistleblowing officer may refer to the criteria used by the Authority to assess the abovementioned requisites;
- d) once the report is deemed admissible as whistleblowing, the whistleblowing officer launches an internal investigation to verify existence of the facts or conduct reported;
- e) when the investigation is complete, the whistleblowing officer reports the result to the whistleblower within three (3) months of the notification of receipt date or, in the absence of that notification, within three (3) months of the end of the 7-day period after presentation of the report.

³ In line with the ruling of the Italian Data Protection Authority, ANAC guidelines expressly state that ordinary and certified e-mail do not guarantee sufficient confidentiality. For this reason, the only suitable digital tool for identification is the online platform.

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Anyone receiving a report outside of the established internal channels must transmit this original report plus any attachment without delay, and in any case within seven (7) days of receiving it, to the whistleblowing officer in total confidentiality and without making a copy.

8.2.1 Anonymous reports

If anonymous reports are received, also in consideration of ANAC guidelines, if they are timely, detailed and supported with relevant documentation, the company can treat them the same as ordinary reports and, as such, handle them in compliance with standard internal regulations.

In any case, the whistleblowing officer must record anonymous reports and conserve documentation received. The Decree requires that individuals making anonymous reports are guaranteed the same protection afforded to whistleblowers should those individuals be subsequently identified and subjected to retaliation.