

Procedure for reporting to the Supervisory Body (whistleblowing)

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Introduction

On 29 December 2017, Law No. 179 "Provisions for the protection of persons who report unlawful activities or wrongdoings based on information acquired in a public or private work-related context" came into force (published in the Official Gazette, General Series No. 291 of 14 December 2017).

As regards the private sector, article 2 of Law No. 179/17 acts on Decree No. 231 and introduces a new provision in Article 6 ("Individuals in top management positions and organisational models of the entity"), which as part of the Organisation model pursuant to Legislative Decree No. 231/01 covers the measures related to the presentation and management of reports.

The aim of the law at issue is to encourage the cooperation of workers, in order to facilitate the disclosure of any wrongdoings which they may learn of, in secure and confidential conditions.

Moreover, the law:

- prohibits acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
- introduces penalties against those who infringe whistleblower protection measures, as well as those who make fraudulent or grossly negligent reports that prove to be unfounded;
- gives the whistleblower or trade union organisation the opportunity to report to the National Labour Inspectorate the discriminatory measures taken against whistleblowers;
- renders dismissal for discriminatory or retaliatory reasons, as well as the change the duties, pursuant to article 2103 of the Italian civil code, and any other retaliatory or discriminatory measure taken against the whistleblower null and void;
- in case of disputes related to the application of disciplinary actions or demotions, dismissals, transfers or subjecting the whistleblower to other organisational measure having a direct or indirect negative impact on working conditions after submitting a report, the employer is responsible for proving that the measures applied are based on reasons unrelated to the report submitted.

Wydex S.r.l. resolved to introduce this company procedure in order to ensure the implementation of art. 6, paragraph 2-bis, point a) and b) of Legislative Decree 231/2001, as introduced by Law 179/2017.

1. Subjective scope

Paragraph 2-bis of article 6 of Legislative Decree no. 231 of 8 June 2001, identifies the subjective (personal) scope of the whistleblowing procedure, to top management and specifically to persons:

- a) acting as representative, director or manager of the entity or any of its financially and functionally independent organizations, as well as persons who, de facto or otherwise, manage and control the entity;
- b) subject to the management or supervision of one of the persons referred to in letter a).

Wydex S.r.l., in accordance with the guidelines of the Bologna Fiere Group, decided to apply a broad notion of whistleblower, by extending the subjective scope of the reports to:

- 1) internal subjects (not in top management positions), i.e. all employees of Wydex S.r.l.;
- 2) external subjects, i.e. all subjects who, for any reason, work or provide services to and/or on behalf of Wydex S.r.l. (including but not limited to service providers, agents and representatives, intellectual property service providers, as well as customers, business partners, suppliers of products or services, contractors, subcontractors, etc.)

The notion of whistleblower must also expressly include persons from the offices of the Parent Company Bologna Fiere S.p.a. who, by virtue of intercompany service contracts, are involved in Wydex S.r.l. processes, including but not limited to accounting and financial statements, HR management, etc.

Based on this broad notion of whistleblower, Wydex S.r.l. seeks to include any subject who, coming into contact with the organisation, has become aware of an unlawful act in the context of their work-related activities or services provided to the Organisation.

2. Objective scope: content of reports

The content of the reports must be identified and attributable to those acts or facts of relevance for the protection of the integrity of the entity and therefore:

- unlawful conduct, or which is believed to be such, provided it is based on accurate and consistent evidence;
- breaches of the organisation and management model and/or Code of Ethics.

Therefore, the following is expressly excluded:

- claims for damages, petitions, demands, objections - however they are called - that are not relevant to the objective content referred to above;
- generic reports, i.e. reports where it is impossible to determine the time of the event or the identity of the alleged perpetrators of the offence, or the objective circumstances of the offence;
- reports based on hearsay, i.e. circumstances learned from third parties, without having had the chance to verify the content.

3. Whistleblower protection and liability – anonymous reporting

A person acting in good faith who makes a report shall not be subject to retaliation or discrimination, whether direct or indirect, or disciplinary actions. Any breach of the measures to protect and ensure the confidentiality of the whistleblower is considered misconduct, and disciplinary action may be taken.

The whistleblower shall be liable, in the case of reports made with malicious intent or gross negligence which prove to be false, unfounded, with defamatory content or however made for the sole purpose of harming the Company, the reported person or other subjects affected by the report. The Company may also take appropriate legal or disciplinary action against such persons.

The guarantees designed to protect the whistleblower, also in terms of confidentiality, require that the whistleblower disclose his or her identity.

In the event of reports from an anonymous source, the Supervisory Body reserves the right to investigate the report, provided that it contains the objective content referred to in the paragraph above, or in any case has the potential to uncover unlawful conduct that are relevant for the criminal liability of the organisation.

In the event of anonymous reports, the Supervisory Body cannot implement all of the protection tools provided to ensure the confidentiality of any whistleblower who has disclosed his or her identity.

The identity of the whistleblower is protected throughout all stages of this procedure, also vis-à-vis the Bodies and, more in general, top management, who are not allowed to order investigations and/or ask the Supervisory Body for information about the identity of the whistleblower.

The Supervisory Body, in the transmission of all acts and documents relating to the proceedings, for any reason whatsoever, is responsible for monitoring and protecting the confidentiality of the whistleblower, even if their identity may be indirectly deduced.

The identity of the whistleblower may be disclosed only in the following cases:

- i) The whistleblower expresses in writing his or her unambiguous consent to disclose his or her identity;
- ii) Where requested by the Judicial Authorities or Law Enforcement Bodies;

Breach of confidentiality of the whistleblower is a source of liability, and a breach of discipline for employees.

4. Protection of the reported party

A report does not automatically imply any proceedings relating to the alleged offence, even disciplinary, against the reported party.

Where the reports are subject to investigation, the reported party has the right to be heard and the rights of defence with the possibility to provide clarifications, statements and rebuttals, including documents, of the allegations raised.

Any disciplinary measures imposed against reported employees, shall in any case be subject to the safeguards set out in Article 7 of the Workers' Statute in conjunction with the contractual provisions set out in the disciplinary section of the National Collective Labour Agreement and/or applicable second-level agreements.

5. Report transmission methods

Reports must be addressed to the Supervisory Body in the following manner:

- 1) by email: **segnalazioni.wydex@gmail.com**

This dedicated email address is only accessible to the Chairman of the Supervisory Body as an external member, to protect the confidentiality of the whistleblower.

- 2) By regular postal service to the address of the Chairman of the Supervisory Body of Wydex S.r.l. c/o Studio legale Bricola, Via Barberia n. 30, 40123 Bologna, Italy.

Where possible, the whistleblower should use the "report form" attached hereto as Attachment 1. to provide information on the essential objective and subjective elements set out in paragraph 2 of Article 6 - bis of Legislative Decree no. 231/2001, as amended.

The whistleblower, will receive a confirmation of receipt by email which will contain a protocol number that is in sequential order of the report received.

6. Recipients of reports

The reports submitted according to the aforementioned methods are received by the Chairman of the Supervisory Body.

The Chairman of the Supervisory Body shall promptly transmit a copy to the other members, taking care to anonymise the identity of the whistleblower in order to protect his or her confidentiality.

7. Procedures for the preliminary investigation of reports

The Supervisory Body receives the report and conducts a preliminary investigation according to the following procedure:

a) Preliminary analysis - filter

The Supervisory Body must carry out a preliminary analysis of the report no later than thirty (30) days from the date of receipt of the report.

The aim of the preliminary analysis is to:

- verify the content of the report in terms of accurate and consistent evidence which, in theory, are a source of wrongdoing;
- determine the relevance of the report in terms of breach of the organisation and management model and/or Code of Ethics;
- determine that the report is not manifestly unfounded (*fumus boni iuris*).

The preliminary analysis may result in:

1) Closure of the procedure

Where the Supervisory Body considers the report to be not applicable, manifestly unfounded, or irrelevant for the purposes of the criminal liability of the Organisation, it shall propose that the report be closed, giving concise reasons in writing to be promptly communicated to the Board of Directors in a manner that ensures the confidentiality of the identity of the whistleblower.

It is understood that Board of Directors are not bound by the evaluations and findings of the Supervisory Body, as they may proceed in a different manner.

2) Procedures for further investigation of the report

b) Specific aspects concerning the further investigation of the report

The preliminary investigation procedure must in any case be completed within sixty (60) days from receipt of the report.

The above deadline may be extended where there are good reasons demonstrating the particularly complex nature of the investigation.

The Supervisory Body must take into account that, any disciplinary complaint against the employees involved in the reported misconduct, must comply with the general principle of immediacy of the complaint, or will otherwise be inadmissible.

The Supervisory Body, also during this preliminary stage may - for specific aspects covered in reports and where they feel it is necessary - call on the support of other company functions (internal) to the extent of their authority and/or external professionals. In any case, they may ask the whistleblower for further information and/or documentation, as well require a personal hearing of the whistleblower or other company functions. The SB is required to draft appropriate minutes, duly signed by all members involved in the activities and store them, also via computer, ensuring the integrity and confidentiality of the data processed.

The Supervisory Body must be informed in writing of the specific investigations and findings.

c) Outcome of the investigation and decision

Without prejudice to the provisions of point a) 1 above, where the Supervisory Body considers all or part of the report well-founded, it shall draw up an appropriate report in writing and at the same time:

- 1) Inform the Board of Directors of the outcome
- 2) Evaluate together with the CEO, any disciplinary measures against personnel involved in the report
- 3) Evaluate, together with the relevant top management and the CEO, whether to officially disclose the complaint to the service providers, contractors, subcontractors, freelancers, and persons however involved and any actions to be taken to protect the interests of Wydex s.r.l. or Bologna Fiere Group, including legal action
- 4) Propose specific analyses relying on, if considered appropriate, the relevant structures of the Company or external experts and evaluators
- 5) Propose to add specific procedures designed to strengthen the control measures of the company functions affected by the wrongdoing.

The Chairman of the Supervisory Body informs the person concerned of the outcome of the reporting procedure, in a concise and generic form, while guaranteeing the confidentiality of the information.

The Supervisory Body shall also have the power to propose the opening of disciplinary proceedings against the whistleblower, when it is found that their report was made in bad faith and/or with defamatory intent, which may also be confirmed by the lack of foundation of the report;

8. Periodic report

a) of the SB

In the annual report to the Board of Directors, the Supervisory Body provides information on the reports received, on the progress of the case and on any corrective actions proposed to the Board of Directors.

b) to the SB – monitoring

The Chief Executive Officer or the delegated company function keeps the Supervisory Body informed about the outcome, investigation and decisions.

9. Document retention

In order to ensure the traceability of the reports and the related activities, the Supervisory Body takes care of the filing of all the documentation, also those in support of the report, in line with the provisions on the protection of confidentiality (see Annex 2 below), starting from the filing or closure of the report following the drafting of the final report.

The minutes and reports prepared by the Supervisory Body must be signed by all its members and kept in such a way, also in computer form, that guarantees their integrity, exact date and that they cannot be changed by third parties.

Any personal and special data contained in the report, including those relating to the identity of the whistleblower or other persons, will be processed in compliance with the data protection regulations and the GDPR Policy adopted by the Company.

10. Disciplinary measures – notice of breach

For the reporting system outlined herein to be effective, there needs to be a penalty system in place for any offences committed by employees and third parties as outlined above who, through their activities, commit a breach of the Wydex organisation and management model, code of ethics and the specific procedures adopted by the organisation.

- a) Where the reported party is an employee, the company will apply the relevant disciplinary actions in the following cases:
 - commission of offences covered in the "231 model" as outlined above;
 - breach of the organisation and management model and/or Code of Ethics;
 - breach of the confidentiality measures in place to protect the whistleblower;
 - engaging in retaliation or discrimination against the whistleblower.

The Company will apply disciplinary actions against the employee/whistleblower if he or she makes reports with malicious intent or gross negligence, which prove to be unfounded.

- b) Where the reported party is a freelancer, service provider, including intellectual services, contractor and subcontractor, the company will make use of the specific liability clauses resulting from breach of the cases set out above for employees by providing notice of the breach for violation of the offences within the scope of the 231 model.

The Company may however consider suspension/removal from the list of qualified suppliers.

- c) Where the reported party has representative, administrative, management, or supervisory functions in the entity, the Board of Directors may make use of specific liability clauses applicable to directors, internal auditors, and members of the Supervisory Body.

In all the abovementioned cases, the company can always assess whether to forward the case to the competent Judicial Authority to report wrongdoings with criminal responsibility to take the actions deemed best.

11. Effective whistleblower protection against retaliation

Wydex S.r.l. closely adheres to the following principle: "detrimental conduct against whistleblowers will not be tolerated".

Direct or indirect retaliation or discrimination of any form against the whistleblower for reasons related, directly or indirectly, to the report is strictly prohibited.

Anyone who violates the measures to protect the whistleblower will be subject to disciplinary actions.

Retaliatory or discriminatory discharge, as well as changes in duties pursuant to art. 2103 of the Italian civil code, and any other retaliatory or discriminatory measure taken against the whistleblower is unlawful; the burden of proof will be on the employer to prove that these measures have nothing to do with the report.

The Board of Directors, in cases of proven violation of the aforementioned principle, agrees to use all means to remedy and/or eliminate the effects and/or to re-establish the pre-existing situation to protect the whistleblower who suffered retaliation or discrimination connected or related to it.

The whistleblower or the Trade Union acting on his or her behalf shall be the right to file a complaint with the relevant District Labour Inspectorate.

12. Protection of confidentiality

When submitting the report, the whistleblower will receive the privacy policy, the contents of which are attached hereto under 2.

Attachment 1) -

Supervisory Body pursuant to Legislative Decree 231/2001

Wydex S.r.l.

email segnalazioni.wydex@gmail.com

Ordinary Chairman of the SB of Wydex S.r.l.

mail c/o Studio legale Bricola

Via Barberia no. 30

40123 Bologna

1. Identification data of the whistleblower

LAST AND FIRST NAME	
NAME OF COMPANY	
JOB/POSITION	
PHONE NUMBER	
E-MAIL	

2. Issue to report

THE ISSUE IS RELATED TO: (tick one or more boxes)	<input type="checkbox"/> Personnel recruitment <input type="checkbox"/> Contracts <input type="checkbox"/> Granting economic advantages however called <input type="checkbox"/> Granting of other types of advantages <input type="checkbox"/> Appointments, promotions and delegated powers <input type="checkbox"/> Authorisations <input type="checkbox"/> Inspections <input type="checkbox"/> Dealings with the Public Administration, Public Officials, etc. <input type="checkbox"/> requests for facilitation payments <input type="checkbox"/> Facilitation payments made <input type="checkbox"/> Extortion payment
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	<input type="checkbox"/> Other, specify _____
DATE OF THE EVENT	
PLACE OF THE EVENT	
SUBJECT/S WHO COMMITTED THE ACT	
COMPANY AREA/FUNCTION	
PRIVATE INDIVIDUALS INVOLVED (IF ANY)	
COMPANIES INVOLVED (IF ANY)	
PUBLIC OFFICIALS OR PUBLIC ADMINISTRATION INVOLVED (IF ANY)	
HOW DID YOU FIND OUT ABOUT THE ACT?	
ANY OTHER SUBJECTS WHO CAN REPORT ON THE ACT <i>(first name, last name, position, contact details)</i>	
AMOUNT OF PAYMENT OR OTHER ADVANTAGE/ BENEFIT	
OBJECTIVE CIRCUMSTANCES OF VIOLENCE OR THREAT	

3. Description of event

Attachment 2)

DISCLOSURE PURSUANT TO ART. 13 OF REGULATION (EU) 2016/679 ON THE PROCESSING OF PERSONAL DATA OF PERSONS REPORTING UNLAWFUL ACTS

1) DATA CONTROLLER

The data controller is the Supervisory Body of Wydex S.r.l. (i.e. the "Controller") c/o Studio legale Bricola, Via Barberia n. 30 40123 Bologna.

2) LEGAL BASIS FOR PROCESSING

Personal data are processed by the Controller pursuant to paragraph 2 bis of art. 6 of Legislative Decree 231/2001 which allows the submission, to protect the integrity of the entity, of detailed reports concerning unlawful conduct.

For the purposes of this disclosure, whistleblower (also "Data subject") means the subjects expressly indicated under art. 5 of Legislative Decree 231/2001 including internal subjects (not in management positions), understood as all employees who work for Wydex S.r.l.; external subjects, understood as subjects who, for any reason work or provide services to and/or on the behalf of Wydex S.r.l. (including but not limited to service providers, agents and representatives, intellectual property service providers, as well as customers, business partners, suppliers of products or services, contractors, etc.)

The Supervisory Body collects the personal data required to perform its oversight duties, however resulting from and/or related to the exercise of its functions, with special reference to the task of verifying any unlawful acts reported in the interest of the integrity of the Organisation.

3) TYPE OF DATA PROCESSED AND PURPOSES OF PROCESSING

Without prejudice to the possibility to make reports, using methods that ensure anonymity, if the data subject wishes to identify himself or herself, only general personal Data will be processed, namely: first name, surname, job/function, email address and telephone number.

Data provided by the data subject are intended to represent alleged unlawful conduct which the whistleblower has learned of as a result of their work, professional, trade, contract, etc. relationship with Wydex S.r.l. and committed by subjects who, for various reasons, interact and/or collaborate with and/or do work for the entity.

Personal data are processed for the sole purpose of conducting the necessary investigations to verify the merits of the circumstances stated in the report, so that the Entity can take any necessary measures, including disciplinary, against the perpetrator.

4) RECIPIENTS OF PERSONAL DATA

The recipients of the personal data collected as a result of the report are the members of the Supervisory Body of Wydex.

The identity of the data subject cannot be further disclosed or disseminated to third parties unrelated to the Controller, except in the following cases:

- a) Requests from Judicial Authorities or Law Enforcement Bodies;
- b) Wydex S.r.l. in case of complaints, including disciplinary, against a Data subject who has made reports with wilful misconduct or gross negligence which prove to be unfounded.

5) RETENTION TIMES.

The aforementioned data collected will be retained:

- for a maximum period of 2 years from the date of completion of the investigation, in cases where the report does not give rise to any judicial proceedings, in relation to the contractual obligations of the Controller to Wydex (annual report, etc.);
- for a maximum period of 1 year after final judgement, in cases where the report gives rise to judicial proceedings.

At the end, the Controller will erase the data from all archives (both on paper and in electronic format), taking care to ensure that any third parties have also deleted the data.

6) RIGHTS OF DATA SUBJECTS

a) You have the right:

- to know at any time personal data concerning you, know how they were acquired, the purposes and the processing methods, the logic applied in case of processing with electronic means and how data are retained, the Controller, the entities or categories of entities to whom or which personal data may be communicated or made available to them;
- to obtain updating of the data, including the rectification or integration of the data if it is in your interest to do so;
- to obtain the erasure of personal data;
- to the restriction of processing in the cases provided under art. 18;
- to object to processing in the cases provided under art. 21.

Please note that the retention of the personal data by the Company is lawful, where it is necessary for compliance with a legal obligation or to exercise legal claims.

b) You can exercise of rights referred to in paragraph a), by sending written notification by email to: **segnalazioni.wydex@gmail.com**.

The Controller will respond to your request within 30 days and, in case the request is accepted, the Controller will take care of the communications to third-party holders responsible for the data of the data subject.

c) If the request is approved, the Controller agrees to erase the data, also from any archives, which the user can verify remotely.

If you intend on submitting a complaint on how your data is processed or concerning a response to your requests, you may do so directly with the Data Protection Authority.

This document was reviewed and approved by the DPO of Wydex S.r.l.

The document was updated in January 2023.