

WHISTLEBLOWING PROCEDURE

Summary

WHISTLEBLOWING PROCEDURE	1
1. Context	2
2. Introduction to Whistleblowing.....	2
3. Subject matter	3
4. Objectives	3
5. Departments and parties involved.....	3
6. Procedures and other related documents	3
7. Description of the procedure	3
8. Management of reports.....	4
9. Protection of the whistleblower.....	6
10. Infringement of the procedure	7



1. Context

The Legislator approved L. Decree 24/2023 (so-called “**Whistleblowing Law**”) which defined, *among other things*:

- the protection aspects of the whistleblower, as identified by art. 3 of the Whistleblowing Law, who makes a report;
- the obligations of Bodies and Companies in terms of prohibition of retaliatory acts and non-discrimination against whistleblowers and of protection of their confidentiality;
- the need for one or more channels (with IT methods) that allow the reporting persons to submit reports while ensuring the confidentiality of the identity of the whistleblower, of the person involved and of the person in any case mentioned in the report, as well as of the content of the report and the related documentation;
- the need to consult the representatives or trade unions referred to in Article 51 of L. Decree no. 81 of 2015 before activating said reporting channels;
- the conditions for making an external report;
- the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;
- the need for the disciplinary system adopted pursuant to Article 6, paragraph 2, letter e) of Decree no. 231 of 2001 to provide for sanctions against those found to be responsible for the offences referred to in paragraph 1 of Article 21 of the Whistleblowing Law.

2. Introduction to Whistleblowing

"Whistleblowing" is the report made by a person who, whilst performing his/her duties, becomes aware of an illicit act, a risk or a dangerous situation that could cause harm to the company/body for which he/she works, as well as to customers, colleagues, citizens, and any other category of persons.

The Company, sensitive to the ethical issues and correct conduct of its business, has implemented internal systems for reporting violations to allow the parties identified by the law to report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or the private body, of which they have become aware in a public or private work context, including violations of the Code of Ethics.

The Whistleblowing Law identifies:

- the parties who can initiate a report;
 - the acts or facts that can be the subject of a report, as well as the requirements that the reports must include in order to be taken into consideration;
 - the methods through which alleged violations should be reported and the parties responsible for receiving the reports;
-
- the preliminary investigation process and, if necessary, the investigation process when a report is made;
 - the guarantee of confidentiality and protection of the personal data of the party making the

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009



- report and of the party reported and of the data contained in the report;
- the prohibition of retaliation and the prohibition of discrimination against the whistleblower.

3. Subject matter

The purpose of this document is to represent the operating procedures for managing the reports and any subsequent investigations, of which they have become aware by virtue of the duties performed.

The scope of the procedure does not include the cases excluded by the Whistleblowing Law, which include:

- a) disputes, claims or requests related to a personal interest of the whistleblower or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment or public employment relationships, or that concern their employment or public employment relationships with hierarchically superior figures;
- b) reports of violations where they are already regulated on a mandatory basis by European Union or national acts or by national acts that implement European Union ones;
- c) reports of violations in the field of national security, as well as contracts relating to aspects of defence or national security, unless such aspects fall within the relevant secondary legislation of the European Union.

4. Objectives

The purpose of this document is to bring to light illicit or irregular episodes within the Company, clarifying and facilitating the report by the whistleblower and removing any factors that may hinder or discourage the use of the institution.

The objective of the procedure is therefore, on the one hand, to provide the reporting party with clear operating instructions regarding the subject matter, content, recipients and methods of transmission of the reports and, on the other, to inform them of the forms of protection and confidentiality that are recognised and guaranteed.

To ensure the Company's values are shared, complied with and applied in the working life of its interlocutors.

5. Departments and parties involved

The office and department involved in the activities envisaged by this procedure is the HR Office

6. Procedures and other related documents

- Code of Ethics of the Company.

7. Description of the procedure

In order to facilitate reporting, the following channels have been defined:

- **through** the “Brainfarm Whistleblowing” software, as an alternative reporting channel suitable for ensuring, with computerised methods, the confidentiality of the identity of the

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009



whistleblower, in compliance with the legislation (hereinafter, the “**Software**”). On the Madama Oliva website, in the “Company” section, there is a Whistleblowing folder which highlights the link to be used for the reports. Clicking on the link will open a page where you can go into detail about the incident;

- by means of a paper report via post;
- by means of direct meetings where requested.

The Company may also take anonymous reports into consideration, if these are adequately detailed¹ and provided with a wealth of details, that is, if they are such as to bring out facts and situations that relate to specific contexts (e.g.: documentary evidence, indication of names or particular qualifications, mention of specific offices, particular proceedings or events, etc.).

The report - even if not anonymous - must be detailed and be as broadly complete and exhaustive as possible.

The whistleblower is required to provide all the elements available and useful to allow the competent parties to proceed with the necessary and appropriate checks and investigations to verify the validity of the facts reported, such as:

- i. a clear and complete description of the facts reported;
- ii. the circumstances of time and place under which the facts reported were committed;
- iii. the personal details or other elements that allow identifying the party/parties who carried out the reported facts (e.g. qualification, place of work where the activity is carried out);
- iv. any documents supporting the report;
- v. the indication of any other parties who can report on the facts being detailed;
- vi. any other information that may provide useful feedback on the existence of the facts being reported.

In order for a report to be detailed, these requirements do not necessarily have to be met simultaneously, given that the whistleblower may not have full access to all the information requested.

It is essential that the elements indicated should be known directly by the whistleblower and not be disclosed or reported by other individuals.

8. Management of reports

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

- a. registration and conservation;*
- b. preliminary investigation;*
- c. investigation and communication of the outcome;*

¹ A report may be considered detailed if it allows identifying factual elements that are reasonably sufficient to start an investigation (e.g.: the offence committed, the reference period and, if applicable, the value, the causes and the purpose of the offence, the company/department involved, the people/units involved, the anomaly in the control system).

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009



d. archiving.

a. Registration and conservation

If the report is made via the Software, the Software itself will provide for a complete and confidential registration in accordance with the relevant legislation.

In the case of communications on paper or by other means, upon receipt of the report, the Party managing the report assigns the whistleblower a specific alphanumeric ID and registers the details of the report in an electronic and/or paper register, in particular:

- day and time;
- whistleblower;
- subject of the report;
- notes;
- status of the report (to be filled in at each stage of the process, e.g. preliminary investigation, investigation and communication of the evidence that has emerged, archiving).

b. Preliminary investigation

The preliminary investigation is intended to verify the validity of the report received. To this end, the Party managing the report assesses the contents by carrying out an initial *screening* and:

- where it immediately detects that the report is clearly unfounded, this is immediately archived;
- where the report is not well-substantiated, it requests, where possible, further information from the whistleblower. Should collecting sufficient information to substantiate the report and start the investigation not be possible, this is archived;
- if the report appears to be substantiated with precise and consistent factual elements, it proceeds with the investigation phases.

c. Preliminary investigation and communication of the outcome

The preliminary investigation is the set of activities aimed at verifying the content of the reports received and at acquiring elements useful for the subsequent assessment phase, ensuring the utmost confidentiality on the identity of the whistleblower and of the subject of the report.

The preliminary investigation has the main purpose of verifying the truthfulness of the information being investigated, providing a precise description of the ascertained facts, through audit procedures and objective investigative techniques.

Everyone has the duty to cooperate with the Party in charge of managing the report to carry this out.

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

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

Following the investigations, should the report received be assessed as unfounded, the Party managing the report proceeds to archive it and, where possible, notifies the whistleblower.

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009



Should the report be found to be well-founded, the Party managing the report activates the company managers to undertake the necessary and most appropriate mitigating and/or corrective actions.

The Party managing the report initiates any disciplinary proceedings aimed at imposing, if necessary, disciplinary sanctions in line with the provisions of the applicable legislation and of the relevant collective labour agreements.

d. Archiving

In order to guarantee the traceability, confidentiality, conservation and availability of the data throughout the procedure, the documents are stored and archived both in digital format, via the Software, and via password-protected network folders and in paper format, in a special secured cabinet located in the office of the Party managing the report, accessible only to specifically authorised and trained individuals.

All documentation will be retained, without prejudice to lengthier legal deadlines in the cases expressly provided for, for 10 years from the date of closure of the activities.

Pursuant to the law in force and to the company procedures on privacy, the processing of the personal data of the individuals involved and/or cited in the reports is protected.

9. Protection of the whistleblower

The entire process must in any case ensure the confidentiality of the identity of the whistleblower from the moment the report is received and at each subsequent stage.

To this end, in compliance with current legislation, the Company has established a series of mechanisms aimed at protecting the non-anonymous whistleblower, by providing for:

- a. the protection of the whistleblower's confidentiality;*
- b. the prohibition of discrimination against the whistleblower.*

a. Protection of the whistleblower's confidentiality

Use of the Software guarantees the complete confidentiality of the whistleblower, as only the Party managing the report can access it.

In the case of reports made through any other method, once the report has been received and filed the recipients assign a specific anonymous ID to the whistleblower. To protect the confidentiality of the whistleblower, the ID will be used in all official documents and communications during the preliminary investigation.

In the context of any disciplinary proceedings initiated against the reported individual:

- if the facts charged were based on investigations that are separate and additional to the report, even if consequent to the same, the identity of the whistleblower cannot be revealed;
- if the facts charged were based in whole or in part on the report, the identity of the whistleblower can be revealed to the party/parties involved in the report itself, where two requirements are met simultaneously:
 - o the consent of the whistleblower;
 - o the proven need on the part of the reported individual to know the name of the

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009



whistleblower for the purposes of fully exercising the right of defence.

b. The prohibition of discrimination against the whistleblower

The whistleblower may not be sanctioned, dismissed or subjected to any discriminatory measure, whether direct or indirect, with effects on the working conditions for reasons that are directly or indirectly connected to the report.

Discriminatory measures consist of unjustified disciplinary actions, harassment in the workplace, any changes to duties or place of work and any other change that worsens the working conditions and constitutes a form of retaliation for the report. The whistleblower who believes he/she has suffered discrimination for having made a report must provide detailed notification of this to the Company's Party managing the report.

The whistleblower who believes he/she has suffered discrimination may take legal action against the perpetrator of the discrimination and also against the Company - if the Company actively participated in the discrimination. Please note that, in this case, the law provides for a reversal of the burden of proof and therefore the Company will have to demonstrate that the change in the whistleblower's working conditions does not stem from the report.

10. Infringement of the procedure

Failure to comply with this procedure entails the possibility of the Company's Disciplinary System to be applied to the Company's employees, in line with the provisions of the applicable legislation and of the relevant collective labour agreements.

Carsoli, 25/06/2024

Madama Oliva Srl

MADAMA OLIVA Srl

Registered Office: Via di S. Costanza no. 35 – 00198 Rome.

Plant and Administrative Headquarters: Zona Industriale Loc. Recocce – 67061 Carsoli (AQ)

Share capital € 3,000,000 fully paid up

Phone +390863995498 Fax +390863995727 - [http: www.madamaoliva.it](http://www.madamaoliva.it) email: madamaoliva@postcert.it

Chamber of Commerce Business and Trade Registry of Rome no 10702821009 - E.A.I. no. 1250999 - E.A.I. AQ 122010C Tax ID code and VAT no. 10702821009