


Document model: free model	File name: Whistleblowing_Procedure_PUB_v1_EN.docx	
Date: 15/12/2023	Version: 1	
Author: Simona Sassatelli	Number of pages: 17	
Confidentiality level: Unrestricted		

# Whistleblowing Procedure

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## 1. Introduction

### 1.1 Purpose of the procedure

On 30 March 2023, the legislation on "Whistleblowing" (Legislative Decree No. 24/2023) came into force. Its **purpose is** to protect persons who report violations that harm the public interest or the integrity of a private entity, of which they have become aware in a work context.

In order to comply with the aforementioned legislation, the company must **adopt internal reporting systems that enable the detection of unlawful conduct and that guarantee the protection - in terms of both confidentiality and protection from retaliation - of the reporting parties, with a view to** fostering the detection and, consequently, the prevention of risks and situations detrimental to the company itself.


### 1.2 Applicable legislation

This procedure is based on the following legislation:

- Directive (EU) No 2019/1937 - Directive on the protection of persons who report breaches of Union law;
- Legislative Decree No. 24 of 10 March 2023 laying down provisions concerning the protection of persons who report breaches of national laws, implementing Directive (EU) No. 2019/1937;
- "*Guidelines on the Protection of Persons Reporting Violations of Union Law and Protection of Persons Reporting Violations of National Law Provisions*", approved by ANAC with Resolution No. 311 of 12 July 2023;
- 'New Discipline Whistleblowing - Operational Guide for Private Entities', Confindustria, October 2023;
- D. Legislative Decree No. 231/2001 - Administrative Liability of Companies and Entities;
- Regulation (EU) No 2016/679 - General Data *Protection Regulation* (or GDPR);
- D. Legislative Decree no. 196/2003 - Personal Data Protection Code and subsequent amendments and additions;
- Organisation and Management Model D. Legislative Decree 231/01;
- Code of Ethics.

### 1.3 Definitions

Term	Definition
<b>Work context</b>	<i>Work or professional activities, present or past, carried out in the context of existing relations with the company, through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a public disclosure or report to the judicial authorities or accountant.</i>

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<b>Public Disclosure</b>	<i>Placing information about violations in the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people. Pursuant to Article 15(1) of Legislative Decree No 24/2023, the reporting person may make a public disclosure if one of the following conditions is met: i) it has already made an internal or external Report, (ii) has reasonable grounds to believe that the breach is likely to constitute an imminent or manifest danger to the public interest; (iii) has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with the infringer or involved in the infringement;</i>
<b>Facilitator</b>	<i>The natural person assisting the reporting person in the reporting process and working in the same work environment whose assistance must be observed</i>
<b>Well-founded suspicions</b>	<i>Infringement information that is based on valid reasons or solid evidence; mere suspicions or rumours are not sufficient.</i>
<b>Information on violations</b>	<i>Suitably substantiated information, including well-founded suspicions, concerning violations resulting from conduct, acts or omissions committed or likely to be committed, as well as information concerning conduct, including omissions, aimed at concealing such violations. This also includes information on breaches acquired in the context of a legal relationship that has not yet commenced or has meanwhile ended, if such information was acquired in the context of employment, including the probationary period, or in the selective or pre-contractual phase</i>
<b>Organisational Model 231</b>	<i>The organisation, management and control model adopted by Doxee pursuant to Legislative Decree No. 231/2001;</i>
<b>Body of Supervisory Board (SB)</b>	<i>It performs, on the basis of the indications contained in Articles 6 and 7 of Legislative Decree 231/2001, the task of supervising the effectiveness and adequacy of the model of organisation, management and control adopted by the Company to prevent the offences indicated by the aforementioned regulatory provision</i>
<b>Person involved</b>	<i>The natural or legal person mentioned in the Report made through the internal or external channel, Complaint, Public Disclosure, as the person to whom the violation is attributed or otherwise referable</i>
<b>Feedback</b>	<i>Providing the reporting person with information on the follow-up given or intended to be given to the report</i>
<b>Retaliation</b>	<i>Any conduct, act or omission, even if only attempted or threatened, occurring by reason of the report, the report to the judicial authority or the public disclosure and which causes or is likely to cause the reporting person or the person making the report, directly or indirectly, unfair harm</i>
<b>Signalman</b>	<i>The person who makes a Report via the internal or external reporting channel, Complaint, Public Disclosure</i>

<b>Report</b>	<i>The communication, written or oral, of information referable to Doxee Personnel and/or Third Parties on violations of laws and regulations, of the Code of Ethics and Conduct of Doxee s.p.a., of the 231 Organisational Model, as well as of the system of company rules and procedures in force, including - but not limited to - the Code of Ethics, the policies and processes relating to the Anti-Corruption Management System, the policies and processes relating to the Environmental Management System, the Acceptable Use Policy.</i>
<b>Anonymous reporting</b>	<i>Report in which the identity of the reporter is neither explicit nor unambiguously identifiable</i>
<b>Circumstantiated reporting</b>	<i>Reports in which the information/assertions are characterized by a degree of detail sufficient, at least in the abstract, to bring to light circumstances and facts that are precise and consistent and relate to specific contexts, and to make it possible to identify elements useful for verifying the validity of the Report itself (for example, elements that make it possible to identify the person who made the reported facts, the context, place and time period of the reported circumstances, the value, causes and purpose of the conduct, anomalies relating to the internal control system, supporting documentation, etc.). In the context of the circumstantiated Reports, a distinction is made between the information/assertions: i) "verifiable", if on the basis of the contents of the Report it is concretely possible to carry out verifications within the company on the ground, within the limits of the activities and with the analysis tools available to Audit; ii) "not verifiable", if on the basis of the analysis tools available, it is not possible to carry out verifications on the ground of the Report. Verifications on circumstances and assessments that can be traced back to intentional and/or subjective elements are affected by the limits of Audit activities and related available tools;</i>
<b>Internal signalling</b>	<i>Written or oral communication of breach information by the reporter through the internal channel</i>
<b>External signalling</b>	<i>The Whistleblower may proceed to send an external report, i.e. a communication, written or oral, of information on violations made through the external reporting channel activated by the National Anticorruption Authority (ANAC), only in the following cases, pursuant to Article 6(1) of Legislative Decree no. 24/2023: i) there is no mandatory activation of the internal reporting channel within his work context, or this channel is not active or, even if activated, is not compliant; ii) he has already made a Report (iii) has reasonable grounds to believe that, if it were to make an internal report, it would not be effectively followed up or would lead to retaliatory conduct; (iv) has reasonable grounds to believe that the breach would constitute an imminent danger or overtly in the public interest</i>
<b>Reporting relevant facts:</b>	<i>i) Reports concerning top management and members of the corporate bodies and Doxee's Supervisory Board; ii) Reports for which, even from preliminary analyses, serious violations of the 231 Organizational Model can be configured, such as to expose the company to the risk of criminal-administrative liability pursuant to Legislative Decree no. 231/2021; iii) Reports of corporate operational anomalies and/or fraud and/or abuse for which, at the outcome of the preliminary analysis, a significant qualitative impact on Doxee's financial statements can be estimated (in terms of accounting issues, statutory audit, internal controls on financial reporting). The impact is "significant" qualitatively if the operational</i>

	<i>anomalies and/or fraud and/or abuse are capable of influencing the economic and investment decisions of potential recipients of financial reporting. The significance of the impact under the quantitative aspect is assessed by the Supervisory Board in agreement with the Chief Financial Office of the relevant company;</i>
<b>Reporting irrelevant and/or bad faith facts</b>	<i>Reports i) relating to personal interests having as their object claims or grievances concerning relations with colleagues ii) deliberately futile, false or unfounded, with defamatory content or in any case having as their object deliberately incorrect or misleading information, with the sole aim of damaging the Company, the Reported Person or other persons concerned by the Report; iii) based on mere suspicions or rumours concerning personal facts not constituting an offence; (iv) of a discriminatory nature</i>
<b>Third parties</b>	<i>Natural or legal persons, other than Doxee Personnel, who have, for various reasons, working relationships, collaboration or business relationships with Doxee s.p.a., including - but not limited to - customers, partners, suppliers (including contracting/subcontracting), self-employed workers or holders of collaborative relationships, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), or anyone who is a legitimate bearer of interest in the activity company of Doxee s.p.a.</i>

#### 1.4 Addressees (who can report)

SUBJECTS WHO CAN MAKE ALERTS	EXAMPLES/DEFINITIONS
<b>Employees</b>	<ul style="list-style-type: none"> <li>Workers a time indefinite, fixed-term, part-time, intermittent,</li> <li>contracted workers,</li> <li>apprentices,</li> <li>ancillary workers;</li> <li>workers who perform occasional services</li> </ul>
<b>Self-employed persons who work for the company on the basis of:</b>	<ul style="list-style-type: none"> <li>works contracts;</li> <li>agency, commercial representation relations</li> <li>other collaborative relationships resulting in the provision of continuous and coordinated work, mainly of a personal nature, even if not of a subordinate nature (e.g. lawyers, engineers, etc.);</li> <li>exclusively personal and continuous work, the manner of performance of which is organised by the principal.</li> </ul>

<b>Freelancers and consultants working for the company</b>	<i>individuals who may be in a privileged position to report violations they witness.</i>
<b>Paid and unpaid volunteers and trainees working for the company</b>	<i>persons at risk of suffering retaliation by, for example, no longer using their services, giving them negative work references, otherwise damaging their reputation or career prospects.</i>
<b>Shareholders natural persons</b>	<i>persons who have become aware of reported violations in the exercise of their rights as shareholders in the company.</i>
<b>People with functions of administration, management, control, supervision or representation, even if these functions are exercised on a de facto basis</b>	<ul style="list-style-type: none"> <li>• <i>members of the Board of Directors, even without executive positions,</i></li> <li>• <i>members of the Supervisory Board (SB).</i></li> </ul>

The above-mentioned persons may make reports:

- for the duration of their legal relationship with the Company;
- when the legal relationship has not yet begun, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if the information on violations was acquired in the course of that relationship.

#### 1.4.1 *Other persons enjoying the protection system*

In addition to the Whistleblower (previous paragraph), protection is also granted to other persons who have contributed to the disclosure of wrongdoing and/or who are potentially liable to retaliation by virtue of their personal relations with the Whistleblower:

<b>OTHER PARTIES OTHER THAN THE REPORTER BENEFITING FROM THE PROTECTION SYSTEM</b>	<b>DEFINITIONS/EXAMPLES</b>
<b>Facilitators</b>	<i>For instance, the colleague, in the same or another office, of the Whistleblower who confidentially assists him/her in the reporting process. A trade union colleague who assists the Whistleblower by using the trade union's initials does not fall within the definition of facilitator.</i>

<b>Persons in the same work environment as the reporter, linked to him/her by a stable emotional or family relationship up to the fourth degree</b>	<i>For instance, a colleague (or ex-colleague) of the reporting person who has an affective relationship with him/her, even if this does not take the form of actual sharing of the dwelling.</i>
<b>Work colleagues of the reporter who work in the same work environment and have a regular and current relationship with that person</b>	<i>Individuals who, at the time of the report, work with the reporter (i.e. excluding former colleagues) and who have a regular and current relationship with the reporter (this does not include sporadic, occasional or episodic relationships)</i>
<b>Entities owned by the reporter</b>  <b>Entities for which the reporter works</b>  <b>Entities that operate in the same context work of the reporter</b>	<i>Entities in which the reporting party holds all or a majority of the shares</i>  <i>Provider of the company and employer of the reporter</i>  <i>Entity in partnership with the Signalman</i>

## 2. Process description

### 2.1 Subject of the report

Conduct, acts or omissions that harm the public interest or the integrity of Doxee S.p.A. (hereinafter, also Violations) may be reported and consist of:

<b>Illegal conduct pursuant to Legislative Decree No. 231 of 8 June 2001</b>	<i>For example, Offences against the Public Administration, Computer Crimes, Offences relating to Health and Safety at Work, Crimes relating to Industry and Commerce, Forgery of Identification Marks, etc.</i>
<b>Violations of Model of Organisation, Management and Control Model adopted by the company</b>	<i>Conduct (acts or omissions) which, while not constituting offences relevant for the purposes of LD. No. 231/2001, constitute a violation of the ethical and procedural rules established by Model 231</i>

With reference to the above, please note that:

- reports must cover **Breach Information**, including well-founded suspicions of breaches committed or likely to be committed on the basis of concrete evidence in the corporate organisation with which the Whistleblower has a legal relationship, as well as elements concerning conduct aimed at concealing such breaches of which the Whistleblower himself became aware by reason of or on the occasion of



the employment relationship;

- the report must not be libellous or defamatory and must not take an insulting tone or contain personal insults or moral judgments intended to offend or harm the honour and/or personal decency and/or professional activities of the person or persons to whom the reported facts are allegedly attributed, failing which the sanctions provided for in paragraph 3.4 below shall be applied;
- The information to be reported may also concern Breaches not yet finalised that the Reporting Officer reasonably and on the basis of concrete elements (e.g. irregularities and anomalies), considers could be committed.

They cannot be the subject of an alert (and therefore do not enjoy the protection provided by law and this procedure):


<i>MATTERS THAT <b>CANNOT</b> BE SUBJECT TO PROTECTED REPORTING</i>	<i>EXAMPLES</i>
<b><i>Disputes, claims or demands related to an interest of a personal nature, pertaining exclusively to one's own relations individual labour relations, i.e. inherent to one's labour relations with hierarchically superior figures</i></b>	<p>Therefore, alerts concerning, for example, the following are <b>excluded</b>:</p> <ul style="list-style-type: none"> <li>• labour disputes and pre-litigation phases;</li> <li>• discrimination between colleagues;</li> <li>• interpersonal conflicts between the reporting person and another worker or with hierarchical superiors;</li> <li>• reports of data processing carried out in the context of the individual employment relationship without harming the public interest or the integrity of the company</li> </ul>
<b><i>News that is clearly unsubstantiated, information that is already fully in the public domain and information acquired solely on the basis of indiscretions or rumours that are scarcely reliable (so-called rumours)</i></b>	

## 2.2 Content of the report

The report should be as **detailed** as possible.

In particular, it must be clear:

- the circumstances of time and place in which the event reported occurred;
- description of the fact;

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- personal details or other elements enabling identification of the person to whom the reported facts can be attributed.

The Whistleblower should: **(i)** where possible, attach useful documentation to provide evidence of the facts reported, **(ii)** indicate any other persons potentially aware of the facts reported.

If the report is not sufficiently substantiated, the Reporting Manager, where possible, may ask the Reporting Officer for additional information.

## 2.3 Anonymous Reporting - Requirements

The reporter who decides to provide his or her identity (thereby facilitating investigation activities) is guaranteed that it will be treated: **(i)** with the utmost confidentiality and **(ii)** only by the Reporting Manager.

The Whistleblower may decide to make **the report anonymously**; in this case, only reports that are adequately substantiated and such as to bring to light facts and situations, relating them to specific contexts, may be taken into account.

It is understood that the anonymous reporter subsequently identified will benefit from the protections provided for by the legislation.

Anonymous reports are recorded and retained in accordance with the general retention criteria set out in paragraph 2.4 below, thus making it possible to trace them if the Whistleblower has subsequently informed ANAC that he/she has been the victim of retaliatory measures because of the anonymous report.


## 2.4 Modalities for the transmission of Reports

### 2.4.1 Internal Signalling

Reports can be sent by the Reporting Party through **the two internal channels (one in written form, the other in oral form)** set up by Doxee S.p.A., which allow selective access to reports that can only be received and known by the Reporting Manager.

Specifically, alerts can be made:

- in **writing**, by analogy, **by registered letter**;
- **orally**, by **requesting a meeting** with the reporting manager.

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### Using Registered Mail

In order to guarantee the confidentiality of the identity of the reporter, the facilitator (if any), the persons involved and those mentioned in the report, as well as the content of the report itself and of the relevant documentation, the **sending of the registered letter must comply with the following rules:**

- in a **first envelope**, the reporting person must enter his or her identification data (name, surname, company position and company, telephone number or other confidential address to which the reports may contact him) together with a photocopy of his identification document;
- in a **second envelope**, the subject of the report and any supporting documentation;
- the two aforementioned envelopes must be placed in a **third envelope**, which must be marked 'Reserved for the Signal Manager' on the outside.

The envelope as described above should be sent by registered mail to the following address:

**Lawyer Stefano Domenichini**  
**c/o Studio Legal &**  
**Engineering Via F.lli Cervi n.59**  
**42124 - Reggio Emilia**

### Oral report following a meeting

An oral report can be made through a direct meeting with the Reporting Manager, which can be requested by the Reporting Manager by contacting him directly (from 10:00 a.m. to 6:00 p.m. on weekdays) at the **following telephone number: +39 328 1976617.**

The report made orally at this meeting will be documented, subject to the consent of the reporting person, either by recording it on a device suitable for storing and listening to it, or by minutes. In the case of minutes, the reporting person may verify, rectify and confirm the minutes of the meeting by signing them.


### Alerts issued to a party other than the Alert Manager

If the internal report is submitted to a person other than the one identified and authorised, the report is considered to be covered by this procedure (and therefore benefiting from the protection and confidentiality) only if the Whistleblower expressly declares that he/she wishes to benefit from the whistleblowing protections, for instance by explicitly stating "whistleblowing" in the subject line or in the text of the written communication, or in the communication made orally. Otherwise, if the Whistleblower does not expressly state that he/she wishes to benefit from the protections, or if this intention cannot be inferred from the report, the report is considered as an ordinary report and therefore **not benefiting from the protection and confidentiality system.**

The party receiving the report must forward it within seven days to the Manager, using the same methods as described above.

The person in question must inform the original reporting person that his report will be forwarded to the Reporting Manager, indicating the way in which this transmission will be carried out. This communication should take place using means and tools that can guarantee the confidentiality of the original reporting person, **thus avoiding the use of company tools and assets (e-mail addresses, computers, etc.).**

Once the report has been transmitted and the above-mentioned documentation attached, the person other than the Manager shall delete/destroy any traces of the report received and any further communications/warnings sent, without retaining a copy, and shall also refrain from taking any autonomous initiative for analysis and/or investigation. The person in question remains bound by the obligation of confidentiality of the identity of the Reporting Party, of the persons involved and/or in any case mentioned in

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the Report, of the content of the Report and of the relevant documentation.

Failure to communicate a report received, as well as violation of the duty of confidentiality, constitutes a violation of the Procedure and may lead to disciplinary measures, pursuant to paragraph 3.4 below.

## 2.5 *The Reporting Manager*

The management of the internal reporting channel was assigned to lawyer Stefano Domenichini, who also holds the position of Supervisory Board pursuant to Legislative Decree No. 231/2001.

The Reporting Manager thus identified, in compliance with the principles contained in the law on the processing of personal data, has been expressly appointed as personal data controller, pursuant to Article 28 of the GDPR.

## 2.6 *Manager's activities in case of alerts*

Once the report is received through the channels indicated above, the Reporting Manager proceeds to

- notify the reporting agent, at the address indicated by the latter, of the receipt of the report within 7 days of its receipt;
- maintaining, where possible, interlocutions with the Whistleblower, including by requesting further information that may be necessary to verify the merits of the report;
- properly follow up on reports received;
- provide feedback, even interlocutory, to the reporting person within three months of the date of receipt of the report.

In particular, once the report has been received, the Manager shall, within a reasonable timeframe and with due regard for the confidentiality of the data processed, proceed to check whether the essential requirements for assessing the admissibility of the report are met.


This first phase may lead to the filing of the report if the report, also following any further additions requested by the Manager, is found to be incorrect:

- relate to facts/behaviour/omissions that cannot be reported (as specified above);
- manifestly unfounded due to the absence of factual elements justifying further investigation,
- of generic content, such that the facts cannot be understood,
- accompanied by inappropriate or irrelevant documentation.

In the event that the report is deemed admissible, the Manager will initiate the internal investigation phase, aimed at assessing the merits of the reported facts.

In the course of the investigation, also taking into account the subject of the report, the Manager - in addition to initiating a dialogue with the Whistleblower aimed at obtaining clarifications, documents or further information - may, by virtue of the principle of autonomy, acquire deeds, documents or information from other offices and corporate functions and involve third persons through hearings and requests, always taking care that the confidentiality of the Whistleblower's identity is not compromised.

If, at the end of the preliminary investigation, the report proves to be well-founded, the Manager will proceed to share the results of the activity carried out with the Managing Director and the Board of Directors, so that any disciplinary/sanctionary measures and possible improvement actions may be taken.

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If, on the other hand, the report proves to be unfounded, the Manager will proceed to dismiss the report with reasons. It should be noted that manifestly unfounded reports are forwarded to the competent corporate bodies, so that they may assess whether the report was made with the sole purpose of damaging the reputation or harming or otherwise prejudicing the person, for the purpose of activating any appropriate action against the Whistleblower.

In all cases, the manager will provide feedback to the reporter on the outcome of the investigation.

Irrespective of the outcome of the investigation, the Manager shall also inform the corporate bodies and other competent persons depending on the subject of the reports (e.g: Board of Directors, Supervisory Board, Board of Statutory Auditors) about the activity carried out and its results, while respecting the confidentiality of the identity of the Whistleblower and of the persons involved/concerned in the report.

It is not the duty of the Reporting Manager to ascertain individual responsibilities, whatever their nature, nor to carry out controls of legitimacy or merit on acts and measures adopted by the Company. The Manager may limit himself/herself to providing any indications as to the adoption of the necessary remedial actions aimed at correcting possible control deficiencies, anomalies or irregularities detected in the corporate areas and processes examined.

The scope of the analysis of the preliminary investigation does not include assessments of the merits or appropriateness of the decision-making and management aspects carried out from time to time by the corporate structures/positions involved, since these are the exclusive responsibility of the latter.

The documentation relating to each report received is retained, in compliance with confidentiality requirements, for as long as necessary for the performance of the management activities of the reports received and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure.

### 3. Guarantees and safeguards


Doxee S.p.A., in order to encourage the prompt detection of Violations and in compliance with the provisions of Legislative Decree 24/2023, has adopted a system of protections in favour of the Whistleblower, of the other persons indicated in paragraph 1.4 and of the Reported Person:

The <b>protection of the confidentiality of the reporter, the facilitator, the person involved (reported) and the persons mentioned in the report</b>
<b>Protection from possible retaliation</b> on account of the report
<b>Limitations of liability with</b> respect to the disclosure and dissemination of protected categories of information, which operate under certain conditions

#### 3.1 *The protection of confidentiality*

In compliance with the fundamental principles of personal data protection, the information collected in the process of handling reports will be processed for the sole purpose of managing and following up the reports received; consequently, processing is limited to only the information needed to manage the report, while personal data that are not useful for processing a specific report will not be collected or, if accidentally collected, will be deleted immediately.

The confidentiality of the personal data contained in the report is guaranteed at all stages of the report handling process: if, for investigative reasons, persons other than the Manager need to be made aware of the content

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of the report and/or of the documents attached to it, the data relating to the reporter, the facilitator, the reported person and the other persons mentioned will be blacked out.

Confidentiality may be waived - and therefore the identity of the reporter and any other information from which that identity may be inferred, directly or indirectly, may be disclosed to persons other than the Manager - **only with the express consent of the reporter and only in the following cases:**

- within the framework of the disciplinary proceedings initiated against the alleged perpetrator of the reported breach, if disclosure of the identity of the Whistleblower is indispensable for the defence of the person charged with the disciplinary offence;
- in proceedings instituted following an alert, if disclosure is also indispensable for the defence of the person concerned.

In the aforementioned cases, in addition to the prior consent, the disclosure of the identity of the reporter is subject to the **prior written notice to him of the reasons requiring such disclosure.**

Identity protection is also guaranteed to the **reported person:** to this end, the necessary precautions are taken to avoid the undue circulation of personal information, both outside and within the company.

In support of the right of defence of the reported person, it is provided that he/she may be heard or may be heard, at his/her request, also by means of a paper procedure, through the acquisition of written comments and documents. The reported person also has the right to be informed about the report concerning him/her within the framework of any proceedings initiated against him/her, if such proceedings are based in whole or in part on the report.

In the event that reports are reported to the judicial authorities, confidentiality shall be guaranteed only with respect to the identity of the reporter and not also with respect to the identity of the reported person or of the persons mentioned in the report.


The reported person and the persons mentioned in the report, with reference to the processing of their personal data in the context of the report, cannot exercise the rights normally recognised by GDPR 679/2016 for data subjects (right of access, right of rectification, right to be forgotten, right to restriction of processing, the right to object to the processing, the right to complain to the Supervisory Authority), on the ground that the exercise of these rights could actually and concretely undermine the protection of the confidentiality of the identity of the Whistleblower.

### 3.2 *Protection from retaliation*

The whistleblower is guaranteed protection against retaliation, even if only attempted or threatened, on account of the report made.

They are considered retaliation by express legal provision:

- dismissal, suspension or equivalent measures;
- relegation in grade or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which

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may result in the person being unable to find employment in the sector or industry in the future;

- early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

They also fall within the concept of retaliation:

- the claim of results that are impossible to achieve in the manner and within the time frame indicated;
- artfully negative performance evaluation;
- unjustified withdrawal of appointments;
- the unjustified failure to grant appointments, with simultaneous awarding to another person;
- the repeated rejection of requests (e.g. holidays, leave, etc.);
- unjustified suspension of patents, licences, etc.

The protection scheme against retaliation is subject to the following conditions:

- the reporter must reasonably believe, also in the light of the circumstances of the case and the data available at the time of the report, that the information on the reported violations is truthful and within the objective scope of the decree;
- any report made despite uncertainty as to the actual occurrence of the facts reported and/or the identity of the author of the facts reported, and any report containing inaccurate facts must be the result of a genuine mistake;
- the report was made using the correct channels and in compliance with the procedures laid down in Legislative Decree 24/2023 and in this Procedure;
- there is a consequential relationship between the report and the adverse conduct/act/omission suffered by the Whistleblower.

In the absence of compliance with these conditions, protection against retaliation cannot be guaranteed even against persons other than the Whistleblower if, by reason of their role in the reporting process or of the particular relationship between them and the Whistleblower, they are indirectly retaliated against.


Protection against retaliation shall also not apply in the event that criminal liability for the offences of slander or defamation, or civil liability for having reported false information with malicious intent or gross negligence, is established in a judgement, even if not final, against the Whistleblower.

Any person who believes that he/she has suffered retaliation as a result of the report may notify ANAC. Any retaliatory acts taken as a result of the report are null and void, and persons who have been dismissed as a result of the report are entitled to be reinstated in their jobs in accordance with the rules applicable to the worker.

### 3.3 *Limitation of liability of the reporter*

Provided certain specific conditions are met, the legislation provides that the reporter is exempt from criminal, civil and administrative liability in cases where, by making the report, he or she violates the provisions on

- disclosure and use of official secrets;
- disclosure of professional secrecy;
- disclosure of scientific and industrial secrets;
- duty of fidelity and loyalty;
- copyright protection;
- protection of personal data;
- disclosure or dissemination of information offending the reputation of the person concerned.

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The conditions that must be met to exclude the liability of the Whistleblower are:

1. at the time of the report there were reasonable grounds for believing that the information was necessary to bring the breach to light. The Whistleblower, therefore, must reasonably (and not on the basis of mere inferences) believe that the information must be disclosed because it was indispensable to uncover the breach (it must not, therefore, be superfluous information and/or information provided for other purposes, such as gossip, vindictive, opportunistic or scandalous purposes);
2. the report must be made in compliance with the terms and conditions (of admissibility) laid down by the legislation, referred to in this procedure (see the conditions set out in § 3.2 above on protection against retaliation).

### 3.4 Sanctions

The disciplinary measures provided for in the sector's CCNL and referred to in the Organisational Model adopted by the Company will be applied to the persons found responsible for the reported violations.

The appropriate sanctions, whether disciplinary or contractual, shall also be applied to the Whistleblower if he/she is found to be criminally liable for the offences of slander or defamation, or civilly liable for having reported false information, reported with malice or gross negligence, by a judgment, even if not final.

Any abuse of this Policy, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the reported person or other persons, shall also give rise to liability, both in disciplinary proceedings and in the other competent fora. In particular, in the event that, at the end of the process of investigating the report, objective elements emerge proving that the report was made in bad faith or with gross negligence, the Board of Directors and/or the Managing Director shall be promptly informed so that appropriate measures can be taken.

As provided for in Article 21(2) of Legislative Decree 24/2023, without prejudice to civil, criminal and administrative liability profiles, the disciplinary system provided for by the Company's Organisational Model also applies to those who are found to be responsible for the following offences:

- retaliation;
- obstructing or attempting to obstruct alerts;
- breach of the duty of confidentiality;
- failure to verify and analyse reports received.

## 4. Communication, training and information


Doxee S.p.A., in order to ensure a conscious, accurate and professional management of the Whistleblowing process, proceeds with an awareness-raising activity - also through adequate training and information - towards all persons, internal and external, in various capacities involved about the ethical, legal and confidentiality implications arising from the reporting procedures.

This training will be provided upon adoption of the channel as described above and will be repeated periodically, in the event of regulatory updates and/or changes to the channel's structure, in order to ensure its full effectiveness.

The actual delivery of the training sessions will take place in e-learning mode to ensure effective coverage and adequate involvement of all resources involved.

Communication activities will be ensured, also vis-à-vis third parties (external consultants, business partners, suppliers, etc.), through the publication of this Procedure in the company's document repositories and on the institutional website at <https://www.doxee.com>.



Document model: free model	File name: Whistleblowing_Procedure_PUB_v1_ EN.docx	
Date: 15/12/2023	Version: 1	
Author: Simona Sassatelli	Number of pages: 177	
Confidentiality level: Unrestricted		

## **Addendum A: Control Section**

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*Approved by:*                      *Board of Directors*

*Classification:*                      *Unrestricted*

*Distribution list:*                      *Unrestricted Distribution*

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<i>Indice delle revisioni</i>	<i>Data</i>	<i>Descrizione modifiche</i>
<i>1</i>	<i>15/12/2023</i>	<i>Prima emissione</i>

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