



ORGANISATION, MANAGEMENT, AND CONTROL MODEL

Pursuant to Legislative Decree 231/2001(*)

Internal Reporting Channel (Whistleblowing): How does it work?

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1. Introduction

The purpose of this document is to describe the operational procedures to be followed for internal reporting in compliance with Legislative Decree 24/2023 on the **PROTECTION** of individuals reporting violations of European Union and national law (Whistleblowing).

Reports that are deemed inadmissible under the whistleblowing framework—such as those where the reporter does not explicitly request whistleblower protection, those concerning matters outside the scope defined below, or anonymous reports—will still be processed as internal ordinary reports. This approach reflects the company's commitment to maintaining a management system aligned with continuous improvement principles and ethical standards.

2. Who can report?

The scope of reporting is the work environment.

Any individual who has information or well-founded suspicions about violations—whether already committed or likely to be committed based on concrete evidence—or about actions aimed at concealing them (e.g., destruction or suppression of evidence) may submit a report. The reported behaviours, actions, or omissions must be known to the reporter within the context of a public or private work environment.

Reports may be made not only by **employees** but also by individuals who have established other types of legal relationships with public or private entities, beyond traditional employment contracts. This refers, inter alia, to **consultants, collaborators, volunteers, trainees, shareholders** of the same public and private entities where they take corporate form, and persons with **administrative, management, control, supervisory** or **representative functions**.

The regulation also applies to reports concerning a work relationship that has ended, provided that the information was acquired during the employment period. Additionally, it covers cases where the employment relationship has not yet started but the violations were identified during the selection or pre-contractual phase.

3. What can be reported?

INCLUDED SUBJECT MATTERS	Violations of national regulations: <ul style="list-style-type: none"> • Criminal, civil, administrative, or accounting offences not explicitly classified as EU law violations (as defined below). • offences constituting predicate crimes under Legislative Decree 231/01; • violations of Organisation and Management Models under Legislative Decree 231/01 (even when unrelated to EU law violations)
	Violations of European Law: <ul style="list-style-type: none"> • offences committed in violation of the EU legislation listed in Annex 1 to the Decree and all national provisions implementing it (even if these are not expressly listed in the Annex). In particular, these offences relate to the following sectors: public contracts; services, products and financial markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and the security of networks and information systems. Examples include so-called environmental offences, such as the discharge, emission or other release of hazardous materials into the air, soil or water, or the unlawful collection, transport, recovery or disposal of hazardous waste; • acts or omissions harming the EU's financial interests, as defined in EU regulations, directives, decisions, recommendations, and opinions (e.g., fraud, corruption, and other illegal activities related to EU expenditures); • acts or omissions relating to the internal market that jeopardise the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes violations of EU competition and state aid rules; corporate tax rules and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law; • acts or conduct that frustrate the object or purpose of EU provisions • European Union provisions in the areas indicated in the preceding points. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the EU. Take, for example, an undertaking operating on the market in a dominant position. The law does not prevent such an undertaking from gaining, through its own merits and abilities, a dominant position on a market, nor does it prevent less efficient competitors from remaining on the market. However, such an undertaking could jeopardise, by its own conduct, effective and fair competition in the internal market by resorting to so-called abusive practices (adoption of so-called predatory pricing, target rebates, tying) in violation of the protection of free competition
EXCLUSIONS	Reports... <ul style="list-style-type: none"> • linked to a personal interest of the whistleblower, which relate to his or her individual employment relationships, or which are inherent to employment relationships with hierarchically superior figures. • relating to national security and defence; • relating to violations already mandatorily regulated in some special sectors, to which the ad hoc reporting rules therefore continue to apply (financial services, money laundering prevention, terrorism, transport safety, environmental protection).

Any report that does not fall within the defined scope—either in content or format—will be handled by the company as an internal ordinary report, without the protections granted under the Whistleblowing framework.



4. What are the requirements and admissibility conditions for a report?

Reports must be as detailed as possible to allow the competent authorities to properly assess the facts and take appropriate action.

In particular, the following essential elements must be clearly stated to ensure the admissibility of the report:

- **Identifying details of the reporter** (name, surname, place and date of birth), as well as a contact point for receiving updates;
- **The time and place where the reported event occurred**, along with a detailed description of the facts, including any contextual details and, if available, the method by which the reporter became aware of the events;
- The **identity** or other identifying details of the individual(s) involved in the reported facts;
- The statement: "**Confidential - For the Attention of the Report Manager**"

It is also recommended to attach any **supporting documents** that can help substantiate the report, as well as to indicate other individuals who may have knowledge of the reported facts.

5. Who receives the report?

The company has designated the following recipients for reports:

✓ Supervisory Body 231

Anti-Corruption Officer

A dedicated team composed of the following company representatives:

Other: _____

The designated recipient is adequately trained in handling reports and must possess the following characteristics:

- **AUTONOMY**
- **IMPARTIALITY**: lack of bias and external influence towards the parties involved in whistleblowing reports, ensuring a fair and impartial handling of reports, free from internal or external pressures that could compromise objectivity;
- **INDEPENDENCE**: autonomy and freedom from management influence or interference, in order to ensure an objective and impartial analysis of the report.



6. What are the procedures for submitting a report?

The company has identified, in addition to the electronic reporting channel (cacchione.odv@gmail.com), the following two reporting methods—written and oral—to ensure that anyone can submit a report:

METHOD	AVAILABLE CHANNEL
WRITTEN FORM	<div>Ordinary mail addressed to the designated recipient at O.D.V. DI DM DI ONGARO E PERISSINOTTI SRL - VIA CARNIA 1- FR.RODEANO ALTO - 33030 RIVE D'ARCANO UD</div> <div>In this way: an envelope containing the report (form); an envelope containing the identity and contact details of the reporter; a third envelope enclosing the first two with the recipient (not the sender).</div> <div>Dedicated portal available from the company's website</div>
ORAL FORM Please note that it is always necessary for the reporter to identify himself/herself (name, surname, company to which the report is referred to)	<div>Dedicated telephone line at: 3666395065 (O.d.V. Pratika srl) where a voicemail service is available exclusively for the designated recipient Messaging system: WhatsApp channel at</div> <div>It is also possible to request an in-person meeting with the designated recipient.</div>

7. What happens after a report is submitted?

For each report received, the designated recipient must:

- Acknowledge receipt of the report to the whistleblower within 7 days of receiving it;
- Maintain communication with the whistleblower and request any necessary additional information;
- Diligently follow up on the report and provide a response within **3 MONTHS** from the date of the acknowledgment of receipt (or, if no acknowledgment is issued, within 3 months from the expiry of the 7-day acknowledgment period);
- Provide the whistleblower, within **7 DAYS** of receiving the report, with an appropriate **INFORMATION** notice on personal data processing, in compliance with Articles 13 and 14 of the GDPR (attached to this document).
- Provide information on the methods and procedures applicable to the handling of reports.



8. What happens in the case of anonymous reports?

If an anonymous report is received and is deemed **SPECIFIC**, **DETAILED**, and **SUPPORTED** by appropriate documentation, the company may treat it as an ordinary report, processing it in accordance with internal regulations.

In any case, anonymous reports are recorded by the report manager, and all received documentation is retained.

Furthermore, the Decree stipulates that if an anonymous whistleblower is later identified and has suffered retaliation, they must be granted the same protections provided for whistleblowers under the applicable regulations.

9. What Happens in the case of inadmissible reports?

A report may be deemed inadmissible if:

- It lacks the essential elements required for a valid report;
- The reported facts are manifestly unfounded and do not align with the violations defined by law;
- The facts presented are too generic, preventing the responsible office or individual from properly understanding or assessing the report;
- It consists only of documentation without an actual report of a violation.

If the report concerns a matter **EXCLUDED** from the scope of application, the company may decide to handle it as an ordinary report and will notify the whistleblower accordingly.

The same approach may be applied to unclear or insufficiently detailed reports.

10. How long are reports retained?

Personal data is retained for a period of **5 YEARS** from the date of communication of the final outcome of the reporting procedure, which follows these steps:

- The report recipient conducts a preliminary review of the report;
- If the review determines that the report is manifestly unfounded, it is archived;
- If the report contains substantiated elements, it is forwarded—with the whistleblower's details removed—to the appropriate internal or external authorities, each according to their respective competencies.



11. When can an external report (ANAC) be submitted?

A report may also be submitted directly to ANAC (National Anti-Corruption Authority) in written form, including via ANAC's online platform, following its official Guidelines. Reports can also be made orally via dedicated telephone lines or voice messaging systems, or, upon request, through a direct meeting scheduled within a reasonable timeframe.

In order to use ANAC's reporting channel, at least one of the following conditions must apply:

- The whistleblower's workplace does not have an internal reporting channel, or, if it does, it has not been activated as required;
- The internal report has not led to any follow-up actions;
- The whistleblower has reasonable grounds to believe that submitting an internal report would not result in any action or that they may face retaliation;
- The whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.



12. Information for the Whistleblower

I INFORMATION NOTICE ON THE PROCESSING OF PERSONAL DATA

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679

Regarding “Whistleblowing” Reports and Ordinary Reports

DM DI ONGARO E PERISSINOTTI SRL hereby informs the whistleblower about the processing of personal data related to whistleblowing reports and ordinary reports, in accordance with Article 13 of Regulation (EU) 2016/679. Additionally, this notice applies to any individuals involved in the report, in compliance with Article 14 of Regulation (EU) 2016/679.

DATA CONTROLLER	The Data Controller is DM DI ONGARO E PERISSINOTTI SRL , with its registered office in Porcia (PN). You may contact the Data Controller by writing to the following email address: info@dmlavorazioni.it
PERSONAL DATA PROCESSED	<p>In principle, the reporting procedure indicated in the procedure can be used - to the extent permitted by law and by the procedure referred to in this notice - without providing personal data. However, as part of the reporting procedure, you may voluntarily disclose personal data, in particular information on your identity, name and surname, country of residence, telephone number or e-mail address.</p> <p>The receipt and handling of reports, depending on the content entered by the reporter, may result in processing of special categories of personal data, such as information on racial and/or ethnic origin, religious and/or ideological beliefs, trade union membership or sexual orientation.</p> <p>The report may also contain personal data of third parties. The persons concerned have the opportunity to comment on the report. In this case, we will inform the persons concerned about the information. The confidentiality of the person making the report will be preserved, as the person concerned will not receive any information about his/her identity - as far as legally possible - and the information will be used in such a way as not to endanger anonymity.</p> <p>Data not useful for reporting will be deleted immediately in order to comply with the principles of purpose and minimisation of processing.</p>
PURPOSE OF DATA PROCESSING	<p>The personal data directly provided by the whistleblower in connection with alleged unlawful conduct observed due to their work, service, or contractual relationship with the Data Controller will be processed exclusively for managing such reports.</p> <p>The personal data are acquired insofar as they are contained in the report and/or in acts and documents annexed thereto, they refer to the reporting person and may also refer to persons indicated as possibly responsible for the unlawful conduct, as well as to those involved in various ways in the events reported.</p> <p>The data will therefore be processed to carry out the necessary investigative activities aimed at verifying the legitimacy of what has been reported, as well as, if necessary, to take appropriate corrective measures and to take appropriate disciplinary and/or judicial action against those responsible for the unlawful conduct.</p>
DATA RETENTION PERIOD	Personal data will be retained for five years from the date of final communication of the report's outcome.
LEGAL BASIS FOR PROCESSING	The processing of personal data, whether ‘common’, special data as per Art. 9 GDPR or judicial data, is necessary to implement the legal obligations provided for by the whistleblowing discipline, compliance with which is a condition for the lawfulness of the processing as per Art. 6(1)(c) and (2) and (3), Art. 9(2)(b) and Art. 10 and 88 GDPR
PROVISION OF DATA	<p>To classify a report as a whistleblowing report, the whistleblower's identifying details (name and surname) must be provided.</p> <p>If the whistleblower prefers to remain anonymous, the report will still be considered; however, it will be processed as an ordinary report rather than under the whistleblowing framework.</p>
DATA RECIPIENTS	Personal data will be processed by the designated recipient, as identified in the procedure referenced in this information notice.



	<p>The personal data of the whistleblower, as well as those of individuals identified as possible perpetrators of misconduct and any other persons involved in the reported incidents, will not be disclosed.</p> <p>However, if necessary and upon request, such data may be transmitted to the Judicial Authority, which acts as an independent Data Controller.</p> <p>In the context of any criminal proceedings, the identity of the whistleblower will remain confidential, in accordance with Article 329 of the Italian Code of Criminal Procedure (c.p.p.).</p> <p>In disciplinary proceedings, the whistleblower's identity will not be disclosed whenever the disciplinary charge is based on separate and additional findings, even if these findings originate from the report itself.</p> <p>However, the whistleblower's identity may be revealed if all of the following conditions are met:</p> <ul style="list-style-type: none">(a) The disciplinary charge is based, in whole or in part, on the report,(b) Knowledge of the whistleblower's identity is indispensable for the defence of the accused,(c) The whistleblower has expressly consented to the disclosure of their identity.
AUTHORISED PERSONNEL FOR DATA PROCESSING	<p>Only the designated recipient is able to associate reports with the identity of the whistleblower. If investigative needs require that other persons should be made aware of the content of the report or of the documents annexed thereto, the identity of the person making the report will never be disclosed, nor will elements be revealed that might even indirectly allow the identification of that person. These persons, since they may in any case become aware of other personal data, are all formally authorised to process them and are specially instructed and trained to do so, and are required to keep secret any information they learn in the course of their duties, without prejudice to the reporting and whistleblowing obligations set out in Article 331 of the Code of Criminal Procedure.</p>
METHODS OF DATA PROCESSING	<p>Personal data may be processed both in analogue and digital form, using the communication channels established by the company and outlined in the procedure referenced in this notice.</p> <p>Personal data will in any case be processed in compliance with the regulations set out in the GDPR and in particular by ensuring compliance with the principles of transparency, purpose limitation, minimisation, storage limitation, integrity and confidentiality.</p>
DATA SUBJECT RIGHTS AND COMPLAINTS	<p>In accordance with Legislative Decree 24/2023, the data subject's rights as established under Articles 15-22 of the GDPR may be exercised within the limits set out in Article 2-undecies of the Italian Privacy Code. Specifically, Article 2-undecies states that these rights—including the right of access—cannot be exercised if doing so would cause actual and concrete harm to the confidentiality of the whistleblower's identity (paragraph 1, letter f).</p> <p>If you have provided personal data, you have the right to information, correction and deletion of personal data. You may also restrict the processing or request its transfer to another responsible body.</p> <p>In addition, you have the right to object at any time to the processing of your personal data for reasons arising from your particular situation.</p> <p>You have the right to withdraw your consent at any time. Revocation of consent does not affect the lawfulness of the processing carried out until revocation.</p> <p>To exercise these rights, the whistleblower may contact the designated recipient of the report or the Data Protection Officer (DPO).</p> <p>If a data subject exercises their right to rectification, deletion, or restriction of processing, the Data Controller must inform all recipients to whom the data has been disclosed—unless this is impossible or requires a disproportionate effort.</p> <p>Additionally, the data subject has the right to lodge a complaint with the supervisory authority in the EU Member State where they habitually reside, work, or where the alleged violation occurred.</p>