

WHISTLEBLOWING PROCEDURE

adopted on 24.4.2024 in compliance with the provisions of Legislative Decree 10.3.2023 n.24 and attached to the organizational, management and control model pursuant to Legislative Decree 231/2001

1. PURPOSE OF THE PROCEDURE

This Whistleblowing Procedure is adopted by Bellino srl in compliance with the provisions of Legislative Decree 10 March 2023, n. 24 (hereinafter: Decree or Legislative Decree 24/2023), in force since 30 March 2023, which implemented Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of state or European Union regulatory provisions (so-called Whistleblowing Directive), of which they have become aware in the workplace, detrimental to the public interest or the integrity of the public administration or private entity. This Procedure was approved by the Company on 24.4.2024, together with the identification of the organizational roles involved in the process of managing whistleblowing reports and the related responsibilities. This document forms an integral part of the Company's Organization, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter Model 231), in turn adopted on 24.4.2024.

2. SCOPE OF APPLICATION

This Procedure applies to any information reporting made through the appropriate reporting channels made available by the Company on illicit conduct committed within the workplace, in violation of state or European Union regulations and relevant pursuant to Legislative Decree 231/2001, or in violation of Model 231 adopted by Bellino srl

The following are excluded from the scope of this procedure:

- a) disputes, claims or requests related to a personal interest that pertain exclusively to individual employment relationships, or to employment relationships with hierarchically superior figures;
- b) violations of state regulations concerning national security and/or regulating procurement relating to aspects of defence or national security;
- c) violations of state or community regulations that govern specific reporting procedures.

By way of example and certainly not exhaustively, therefore, acts or facts may be relevant which concern conduct or behaviour, such as:

- Inappropriate use of the powers and delegations granted;
- Falsification/concealment/destruction of paper, digital or computer documents of financial, accounting and fiscal nature and other administrative or fiscal violations;
- False representation, suppression and/or concealment of administrative or financial information;
- Failure to communicate by the person responsible for the statutory audit;
- Fraud, theft and embezzlement;

- Illegitimate or unlawful payments and settlements;
- Activities carried out in conflict of interest, or in violation of company regulations;
- Violations of provisions on corporate and financial transparency;
- Fraudulent and illegitimate access to information systems and/or illegitimate processing of data, including through the use of credentials of other parties;
- False signature on contractual documentation or dispositive forms.

In any case, the report cannot concern personal grievances of the reporting person or claims and requests that pertain to the rules of the employment relationship or to relations with the hierarchical superior or colleagues, for which the ordinary procedures provided for by the regulations on human resources apply.

Furthermore, the reporting governed by this procedure must be carried out exclusively in the interest of the protection and integrity of the Company.

3. REFERENCES

- Legislative Decree 10 March 2023, n. 24;
- Directive (EU) 2019/1937;
- Organization, management and control model pursuant to Legislative Decree 231/2001, adopted by Bellino srl on
- Ethical-Disciplinary Code, adopted by Bellino srl on;
- European Regulation 2016/679 (GDPR);
- Legislative Decree 30 June 2003, n. 196 and subsequent amendments (Privacy Code);
- ANAC Guidelines on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions – procedures for submitting and managing external reports, adopted with resolution no. 311 of 12 July 2023.

4. DEFINITIONS

- “ *ANAC* .” National Anti-Corruption Authority. The national authority designated by the Italian State to receive external reports and to provide feedback to the reporting person;
- “ *Work context* ”: present or past work or professional activities in the context of which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could be at risk of retaliation if he or she reports them;
- “ *Facilitator* ”: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- “ *Information on violations* ”: all information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete elements, could be committed in the organization with which the

reporting person has a legal relationship. Information also includes information regarding conduct aimed at concealing such violations;

– “ *Model 231* ”: Organization, management and control model adopted by the Company pursuant to Legislative Decree 231/2001;

– “ *OdV – Supervisory Body* ”: Supervisory Body of the Company provided for by Legislative Decree 231/200. This Body operates with the role of investigator in the event that the reports concern the violation of the Organizational Model adopted by Bellino srl pursuant to Legislative Decree no. 231/01;

– “ *Involved Person* ”: natural or legal person mentioned in the report as the person to whom the violation is attributed or as a person otherwise implicated in the reported violation;

– “ *Channel* ”: internal reporting channel adopted by the Company (as better specified in art. 5 of this Procedure) to transmit information on violations;

– “ *Internal referent or instructor* ”: the company referent or other competent person, identified by Bellino srl, who can intervene in the investigation phase of the report to provide support in carrying out the verification activities of the information being reported. The internal referents identified by Bellino srl are: the legal representative or, in his place or substitution, the general manager and the Odv .

– “ *Responsible for the internal reporting channel* ”: the General Manager (as better specified in art. 5.1 of this Procedure);

- “ *Retaliation* ”: any behavior, act or omission, even if only attempted or threatened, carried out as a result of the report, and strictly linked to the same, and which causes or may cause the reporting person, directly or indirectly, unjust damage;

– “ *Reporter* ”: a natural person who reports information on violations committed or suspected of being committed within his/her work context;

– “ *Report* ”: any written, oral or interview communication, even anonymous, containing information on violations, carried out in the manner described in this Regulation, containing information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete elements, could be committed in the company, or any other element regarding conduct aimed at concealing such violations;

- “ *External reporting* ”: reporting that can be made to ANAC, pursuant to and in the manner provided for by the provisions of articles 6 et seq. of Legislative Decree no. 24/2023, in the event that: - “ *the reporting person has already made an internal report and there has been no follow-up* ” (art. 6, paragraph 1, letter b) of Legislative Decree no. 24/2023); - “ *the reporting person has reasonable grounds to believe that, if he or she were to make an internal report, there would be no effective follow-up or that the report itself could lead to the risk of retaliation* ” (art. 6, paragraph 1, letter c) of Legislative Decree no. 24/2023); - “ *the reporting person has reasonable grounds to believe that the violation could constitute an imminent or obvious danger to the public interest* ” (art. 6, paragraph 1, letter d) of Legislative Decree no. 24/2023).

5. INTERNAL REPORTING CHANNEL

Bellino srl has set up an internal reporting channel that the reporting person must use to transmit the report and information on violations. The use of this channel allows for the prevention and identification of violations more effectively. This choice responds to the principle of promoting a culture of good communication and

corporate social responsibility as well as improving its organization. The Internal Reporting Channel provides for the transmission of the report in written form to the address **whistleblowing@bellinosrl.com** indicated on the Company's website at www.bellinosrl.it in the section dedicated to whistleblowing.

The Internal Reporting Channel guarantees the confidentiality of the identity of the reporter, of any facilitator (if present), of the persons involved or, in any case, mentioned in the report as well as of the content of the same and of the relative documentation forwarded.

5.1. Responsible for the internal reporting channel

The management of the internal reporting channel has been entrusted by Bellino srl to the General Manager.

The person responsible for the internal reporting channel is the only person who can access the platform for the acquisition of the report, except in the case in which the report concerns information relating to the activities carried out by the General Director himself: only in this case, the management of the channel and the report must be promptly referred to the Supervisory Body .

5.2. Reporting features and anonymous reports

It is necessary that the report be as detailed as possible, in order to allow the analysis of the facts by the subjects competent to receive and manage the reports. In particular, it is necessary that the following are clear:

- the circumstances of time and place in which the event which is the subject of the Report occurred;
- the description of the event;
- personal details or other elements that allow the identification of the person to whom the reported facts are to be attributed.

The information on the reported violations must be truthful. Mere suppositions, unreliable rumors (so-called “corridor rumors”), as well as news in the public domain, incorrect information (except for genuine errors), clearly unfounded or misleading or merely harmful or offensive information are not considered as such. However, it is not necessary for the Reporting Person to be certain of the actual occurrence of the reported facts and of the identity of the author of the same. It is also useful for the Reporting Person to provide documents that can provide elements of foundation for the facts being reported, as well as the indication of other subjects potentially aware of the facts. Anonymous Reports, where detailed, are considered equivalent to ordinary Reports and, in this case, considered within the scope of this Procedure also with reference to the protections of the Reporting Person, if subsequently identified, and to the conservation obligations.

5.3. Operational process for managing the report

The reporting party transmits the report via the dedicated internal Channel, accessible from the link reported in the second paragraph of art. 5, co.1, of this Procedure.

The reporter activates the report in written form. In case of a request for a direct meeting, the Channel Manager guarantees that the meeting will take place within a reasonable time (10-15 days), preferring that the hearing takes place in premises other than the company premises.

The receipt of the written report by the Channel Manager determines the start of the Report management process.

The Channel Manager proceeds to examine it according to a process predefined by the platform.

Upon receiving the report, the Channel Manager will, within the following 7 days, inform the reporter of the opening of the verification process.

The Channel Manager of the reporting channel shall carry out an initial check on the correctness of the procedure followed by the reporting party and the content of the report, both in reference to the scope of application defined by this Procedure and in relation to its verifiability based on the information provided. At this stage, if the Channel Manager deems it necessary (for example, in the event of any doubts), he/she may involve the Supervisory Body to assess the relevance of the report pursuant to Legislative Decree 231/2001. If the report falls outside the scope of application of this procedure, the Channel Manager shall formalise the outcome of the check and communicate it to the reporting party within a reasonable time and, in any case, no later than 3 months from receipt of the report, arranging for it to be archived.

The Channel Manager promptly informs the internal contact person, as a priority, the legal representative, ensuring compliance with the principle of confidentiality and provided that he is not a subject involved in the report: in this case, the Channel Manager promptly informs the Supervisory Body .

If the report is correctly submitted and appears, in an initial phase, to be relevant to the scope of application of this Procedure, the Channel Manager may continue the investigation by also requesting additional information from the reporting party. In the event of failure by the Reporting Party to transmit the requested additions, within 3 months following the request, the Channel Manager will proceed with archiving the Report, notifying the Reporting Party and informing the Internal Contact Person.

The Channel Manager, having verified the relevance of the Report and acquired all the elements, informs, in compliance with the principle of confidentiality, the Internal Contact and the Supervisory Body in order to evaluate the method of initiating the investigation phase and the investigation, without prejudice to compliance with the principle of autonomy and independence of the Supervisory Body . with respect to the way in which to manage the report for the purposes and effects of Legislative Decree 231/2001. The Internal Contact, at the end of the investigation, prepares a final report and shares the results with the Supervisory Body and the Channel Manager in order to proceed with the feedback to the reporting party. The feedback to the reporting party must be sent within three months from the date of the acknowledgement of receipt or from the expiry of the seven-day term from the submission of the Report. Only in exceptional cases, if the investigation of the Report appears particularly complex, or in consideration of the response times of the Reporter, the Channel Manager, having promptly informed the Reporter before the deadline, with appropriate justification, may continue the investigation phase for the necessary time.

The Supervisory Body , within the scope of its operational autonomy, provided that the Report appears to be well-founded, evaluates the adoption of any consequent provisions and measures deemed necessary for the purposes of adapting Model 231, giving effect to the communications necessary for the application of any sanctions.

Any consequent measures are applied in accordance with the provisions of the sanctions system set out in Model 231.

In the event of defamation or slander, confirmed by a conviction even in the first degree, the Company will initiate a sanctioning procedure against the Reporter. It is specified that, from the receipt of the Report until its

closure, any person who finds himself in a situation of conflict of interest must refrain from making decisions in order to ensure compliance with the principle of impartiality.

5.4. Transmission of reports to the wrong recipient .

If the Report is transmitted to a person other than the person appointed to receive it, the person receiving it is obliged to transmit it within seven days to the Internal Contact, giving notice of the transmission to the reporting person and guaranteeing the absolute confidentiality of the information received.

The Company adopts disciplinary sanctions in case of failure to comply with the obligation to transmit. In the case of involuntary transmission of the Report to a person other than the one authorized to receive it, the Reporting Person must demonstrate mere negligence and the absence of a personal interest in the erroneous transmission.

5.5. Retention of internal reporting documentation.

Internal Reports and all related attached or integrated documentation, including recordings of oral reports or related minutes, pursuant to art. 14 of Legislative Decree no. 24 of 2023, are retained, with a specific digital chain of custody, for the time necessary to process the Report itself. In any case, the documentation is retained only for a time period identified in the maximum of five years starting from the date of communication of the final outcome of the Reporting procedure. In all the cases cited, it is necessary that the procedure for retaining internal Reports and related documentation complies with community and national guarantees on the processing of personal data as well as with the measures in place on the right to privacy.

6. INFORMATION OBLIGATIONS

The information on the Internal Reporting Channel, on the procedures and on the prerequisites for making Reports are displayed in paper format at the Company's offices, in places accessible to all and in digital format on the digital Company Noticeboards dedicated to employees and collaborators and made known to people who, although not attending the workplace or not having access to the digital noticeboards, have an economic or professional relationship with Bellino srl. Furthermore, this information is published on the Company's website in the section dedicated to "Whistleblowing".

7. RESPONSIBILITY.

The Channel Manager:

- a) provides clear information on the functionality and operation of the channel, on the procedures and prerequisites for making internal reports;
- b) provides the Reporting Party with confirmation of receipt of the Report within the established timeframes;
- c) evaluates the admissibility criteria of the Report;
- d) shares with the internal contact person and with the Supervisory Body the Report and the initiation of any investigations, their outcome and the feedback to be provided to the Reporting Person;

- e) sends the Reporting Party feedback on the closure of the Report management process;
- f) maintains discussions with the Reporting Person and, if necessary, manages requests for additions and the carrying out of any in-depth interviews with the Reporting Person;
- g) archives and stores the documentation on the Report within the timeframes and for the periods established by law;
- h) ensures compliance with the principle of confidentiality.

The internal contact person:

- i) is delegated to provide the Channel Manager with feedback on any decisions taken by the Company to further investigate the subject of the Report;
- j) implements any recommendations expressed by the Channel Manager to investigate the subject of the Report;
- k) coordinates and monitors the investigation phase with internal resources or external subjects in charge;
- l) shares with internal interlocutors and the Supervisory Body (if necessary) the initiation of any investigations, their outcome and the feedback to be provided to the Reporting Person;
- m) identifies improvement plans to avoid the recurrence of events that are the subject of the Report;
- n) verifies that all the information required by Legislative Decree 24/2023 is made available on company channels, i.e. information relating to the Internal Reporting Channel, the procedures and the prerequisites for making internal reports;
- o) ensures compliance with the principle of confidentiality.

The Reporter:

- p) transmits reports in compliance with this Procedure;
- q) is required to provide detailed information relating to the subject of the Report;
- r) indicates any subjects receiving forms of protection and safeguarding (for example, facilitators).

The OdV .:

- s) coordinates and monitors the investigation phase, possibly assisted by internal resources or external appointees, evaluates the outcome of the investigations and any consequent measures;
- t) ensures compliance with the principle of confidentiality.

The Legal Representative of the Company:

- u) communicates with ANAC in the event of the activation of inspection activities.
- v) ensures that any measures are adopted in accordance with the provisions of the sanctions system set out in Model 231;

w) approves and adopts this Procedure together with the structure of the related organizational roles and any changes thereto;

x) ensures compliance with the measures for the protection of the Reporter and the Facilitators.

8. POTENTIAL *WHISTLEBLOWERS* .

The following can proceed with the Report:

- a) employees;
- b) self-employed workers and collaborators who carry out their activity at the Company;
- c) freelance professionals to whom the Company has given a specific mandate;
- d) the Company's consultants;
- f) the members;
- g) the administrators;
- h) suppliers of services of any kind (regardless of the nature of such activities), even in the absence of compensation;
- i) trainees, even unpaid ones;
- j) persons who exercise administrative, management, control, supervisory or representative functions, even if the related activities are carried out in a de facto and not de jure capacity.

Also included in the category in question are all those individuals who, for whatever reason, become aware of illicit activities within the Company's work context, namely:

- i) when the employment relationship has not yet begun;
- ii) during the probationary period;
- iii) upon termination of the relationship.

9. INTERNAL REFERENCE .

The internal referents identified by Bellino srl are: the legal representative, the General Manager and the Supervisory Body .

10. OBLIGATION OF CONFIDENTIALITY .

Internal and external reports and related documentation, including recordings of oral reports or related minutes, pursuant to art. 14 of Legislative Decree no. 24/2023, are retained for the time necessary to process the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality obligations.

The identity of the Reporting Person, together with any other information from which such identity may be deduced, directly or indirectly, cannot be revealed without the express consent of the Reporting Person to

persons other than those competent to receive or follow up on the reports, and expressly authorised to process such data pursuant to articles 29 and 32, paragraph 4 of Regulation (EU) 2016/679 and art. 2-quaterdecies of the code regarding the protection of personal data pursuant to Legislative Decree 30 June 2003, no. 196.

The Company protects the identity of the persons involved, the facilitators and the persons mentioned in the Report until the conclusion of the proceedings initiated following receipt of the Report itself, in compliance with the same guarantees provided in favor of the Reporting Party.

It should be noted that:

- in the context of criminal proceedings, the identity of the Whistleblower is covered by secrecy in the manner and within the limits set out in art. 329 of the Code of Criminal Procedure: the obligation of secrecy of the preliminary investigation documents is imposed until the moment in which the suspect has the right to have knowledge of them and, in any case, no later than the closure of that phase;
- in the context of the disciplinary procedure, the identity of the Reporting Person cannot be revealed where the contestation of the disciplinary charge is based on investigations that are separate and additional to the Report, even if consequent to the same;
- if the dispute is based, in whole or in part, on the Report and knowledge of the identity of the Reporter is essential for the defence of the accused, the Report may be used for the purposes of the disciplinary proceedings only if the Reporter has given his or her express consent to reveal his or her identity;
- in cases of disciplinary proceedings initiated against the alleged perpetrator of the reported conduct, the Reporting Person will be given written notice of the reasons for the disclosure of confidential data when disclosure is also essential for the purposes of the defense of the person involved.

Confidentiality obligations include: – where applicable, the removal of the Report and the documentation attached to it from the right of access to administrative documents provided for by Articles 22 et seq. of Law 241/1990 and from the generalized civic access referred to in Articles 5 et seq. of Legislative Decree 33/2013; – all parties involved in the management of the Reports guarantee confidentiality during all phases of the reporting procedure, including any transfer of the Reports to other competent authorities.

11. PROTECTION OF PERSONAL DATA .

All processing of personal data, including communication between the competent authorities, is carried out in accordance with the GDPR and the Privacy Code.

The communication of personal data by institutions, bodies or agencies of the European Union is carried out in accordance with Regulation (EU) 2018/1725. The processing of personal data relating to the receipt and management of reports is carried out in accordance with the provisions of the specific Company Data Protection Document, in compliance with the principles set out in Articles 5 and 25 of the GDPR, available on the home page of the Company's website www.bellinosrl.it and in the section dedicated to Whistleblowing.

12. PROTECTION AND SUPPORT MEASURES.

are envisaged to protect Reporters from direct and indirect retaliation.

The protection measures referred to in this article shall apply if at the time of reporting the Reporting Person had reasonable grounds to believe that the information on the reported violations was true, fell within the objective scope and the Reporting procedure was followed. In the event of defamation or slander, ascertained with a conviction even at first instance, protections are not guaranteed.

The protective measures also apply to: a) facilitators; b) persons in the same work context as the reporting person/denouncer who are linked to him/her by a stable emotional or kinship bond within the fourth degree; c) work colleagues of the reporting person/denouncer who work in the same work context as the same person and who have a habitual and ongoing relationship with said person.

12.1. Protective measures: Prohibition of retaliation .

The whistleblower and the subjects indicated in the previous paragraphs may not suffer any retaliation.

For information purposes and not exhaustively, pursuant to art. 17 of Legislative Decree no. 24/20523, the following are considered “retaliation”:

- dismissal, suspension or equivalent measures;
- demotion or failure to promote;
- the change of functions;
- change of workplace;
- salary reduction;
- the change in working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references resulting from the report;
- the adoption of disciplinary measures or other sanctions (including pecuniary ones);
- coercion, intimidation, harassment, ostracism, discrimination or any other unfavourable treatment resulting from the report;
- failure to convert a fixed-term employment contract into a permanent employment contract where the worker had a legitimate expectation of such conversion;
- failure to renew or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media;
- 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 may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;

– the request to undergo psychiatric or medical examinations.

Any actions taken in violation of the prohibition of retaliation are null and void.

The burden of proving that such conduct or acts are motivated by reasons unrelated to the Report lies with the person who carried out the retaliatory acts.

Reporters may communicate to ANAC any retaliation they believe they have suffered, whether attempted or anticipated. ANAC informs the National Labor Inspectorate for the measures within its jurisdiction.

12.2. Support measures.

The Reporting Party may contact third sector entities present in the list published on the ANAC website.

These are entities that carry out activities of general interest for the pursuit, without profit, of civic, solidarity and social utility purposes and that have entered into agreements with ANAC.

The support measures provided consist of free information, assistance and advice on how to report and protect against retaliation, on the rights of the person involved, as well as on the methods and conditions of access to legal aid.

12.3. Limitation of liability of the Reporter.

If, at the time of disclosure or dissemination of the information indicated below, there were reasonable grounds to believe that disclosure or dissemination of the same was necessary to reveal the conduct deemed to be unlawful and the report was made in accordance with the conditions for protection provided for by art. 12, in compliance with the provisions of art. 20 of Legislative Decree no. 24/2023, anyone who has disseminated the following information shall not be punishable, with consequent exclusion of liability (including civil or administrative liability):

- covered by the obligation of secrecy;
- relating to copyright protection;
- of the provisions relating to the protection of personal data;
- which offend the reputation of the person involved or reported.

Furthermore, among the protection measures, the following are highlighted:

- a) the rights to make a Report and the related protections cannot be limited by agreement at a contractual level;
- b) the exclusion of any other liability, including civil and administrative, for the acquisition of or access to information on violations, except in the case in which the conduct constitutes a crime;
- c) the exclusion of any other liability with regard to behaviors, actions, omissions carried out if connected to the Report and strictly necessary to reveal the violation or.

13. SANCTION REGIME.

The disciplinary system adopted by the Company pursuant to art. 6, paragraph 2, letter e), of Legislative Decree 231/2001, and referred to in the General Part of Model 231, provides for sanctions to be applied against those who Bellino srl finds to be responsible for the illicit acts relating to:

- commission of retaliation or proposal to adopt retaliation, obstruction of the Report (even attempted) or violation of confidentiality obligations;
- failure to establish reporting channels;
- failure to adopt or revise, where necessary, the procedures for their management, or adoption of procedures that do not comply with the provisions of Legislative Decree 24/2023;
- failure to verify and analyse the Reports;
- civil liability of the Whistleblower, also ascertained by a first-instance judgment, for defamation or calumny in cases of fraud or gross negligence;
- violation of this procedure.

It should be noted that for the same offences, ANAC may intervene, in the event of violations being ascertained, with the application of administrative pecuniary sanctions (from €500 up to €50,000).

14. EXTERNAL REPORTING CHANNEL: THE ANAC CHANNEL

Where specific conditions apply, the Reporter may make a report through an external channel. External reporting may be made when one of the following conditions applies:

- the internal channel is not active or compliant with the provisions of the law;
- the whistleblower has already made an internal report and it has not been followed up;
- the Reporting Person has reasonable grounds to believe that the persons responsible for the procedure would not effectively follow up on the internal report or foresees a concrete risk of retaliation in the event of an internal report;
- the Reporting Person has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

The use of external reporting is therefore residual compared to internal reporting. It is the Whistleblower's honor to evaluate the occurrence of one of the situations listed above before proceeding to make an external report.

External reports are made by the Reporting Party directly to ANAC through the dedicated channel on the Authority's website.

15. FINAL PROVISION

This procedure does not affect the civil, criminal and disciplinary liability of the Reporter in the event of a slanderous or defamatory report pursuant to art. 2043 of the Civil Code and the Criminal Code (articles 368 and 595 of the Criminal Code).

Any forms of abuse of this Procedure, such as manifestly opportunistic reports and/or reports made with the sole purpose of harming the person reported or other individuals, and any other hypothesis of improper use or intentional exploitation of this Procedure, are also a source of liability in disciplinary proceedings and in other competent bodies.

This procedure was approved by the Sole Director of Bellino srl on 24.4.2024.

ALL INTERESTED PARTIES ARE INVITED TO CAREFULLY READ THIS DOCUMENT WHICH IS POSTED IN THE COMPANY PREMISES, PUBLISHED ON THE COMPANY DIGITAL NOTICEBOARDS AND ON THE WEBSITE WWW.BELLINOSRL.IT IN THE WHISTLEBLOWING SECTION