

	WHISTLEBLOWING POLICY	DOCUMENT NO. PLC-500-006		LC B
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WHISTLEBLOWING POLICY

MISSION

In recent years, BONATTI has focused on the need to take a step forward in its approach to human resources compared to other companies in its sector. Within the *#peoplemade* concept, the company identifies people as the real barycentric element both in expressing the company's 'service competence' and in the ability to guarantee the 'social intelligence' necessary to operate and integrate in the most varied and different human, socio-cultural and legislative contexts in Italy and, more generally, in Europe.

From this perspective, and in the wake of legislative decree No. 24 of 10 March 2023 implementing Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and on the protection of persons who report breaches of national laws , BONATTI encourages all those who become aware of such breaches to report them.

In today's context, reporting remains the first and best defence against such behaviour: if it is detected and reported, BONATTI can take prompt action to remedy it.

OBJECTIVE

The purpose of this policy is to reinforce and reaffirm BONATTI's commitment to an open reporting process in which employees and others are encouraged to report any suspicions of wrongdoing.

The timely detection and reporting of unlawful conduct depends on maintaining a culture of trust and integrity in which all employees and others:

- are encouraged to report violations committed or not yet committed in the knowledge that the report will be taken seriously and appropriate action will be taken
- know and use the channels available to them to report;
- know the forms of protection available and the measures we will take to investigate reports;
- have confidence that the reporting process will remain confidential and will not tolerate victimisation, reprisals, punishment or harmful treatment of any kind.

The principles of this policy do not affect or limit in any way the obligations to report to the competent judicial, supervisory or regulatory authorities in the countries in which the Company operates, or to report to the established control bodies.

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IMPLEMENTATION

The Company has implemented a special reporting management system for:

- ensure the proper implementation of Decree 24/2023 and its Organisation and Management Model and all internal procedures;
- prevent the commission of further violations;
- counter any violations that may be taking place;
- enforce the disciplinary system against those who have committed violations.

The Company has found a balance between the guarantee of confidentiality and the effective use of dedicated channels. BONATTI has decided to use channels which, although simple to use, provide for a "filter" (carried out by an external company) for all whistleblower communications in such a way that the persons appointed by the Company to handle reports only receive a "cleansed" summary of all personal data clearly not useful for processing the specific report and are not aware of the identity of the whistleblower.

For the above-mentioned purposes, personal data may be made accessible:

- persons designated by the owner to manage the channels for alerts ('manager' role entrusted to an external company).
- the persons designated by the owner to manage the preliminary investigation ("instructor" role entrusted to the BONATTI Internal Audit & Compliance).
- to judicial authorities in case of explicit request

In order to ensure the confidentiality of whistleblowers, it is necessary for them to comply with the provisions for the proper use of the channels they are found:

- in company procedures published on the KBS system
- in the information published on the corporate website

They will not be taken into account:

- a) general alerts
- b) reports containing insulting or threatening phrases
- c) anonymous reports that do not in any way allow interlocution with the reporter

Parma, 14/07/2023



Andrea Colombo
Chief Executive Officer