# 231 PROTOCOL FOR THE REPORTING OF OFFENCES, VIOLATIONS AND IRREGULARITIES AND PROTECTION OF THE REPORTING PERSON (SO-CALLED WHISTLEBLOWING)

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| **Functions involved:** | • Sole Director<br>• Employees<br>• Consultants<br>• Collaborators<br>• Shareholders |
| **Approved by** | Sole Director |

Revision History

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## CONTENTS

1. Introduction ..... 3
2. Definitions ..... 3
3. Subject Matter of the Report ..... 6
4. Content of the Report ..... 7
5. Reporting Channel ..... 8
6. Management of the Report ..... 9
7. Protection of the Reporting Person ..... 10
8. Liability of the Reporting Person ..... 10

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## 1. Introduction

Legislative Decree No. 24 of 10 March 2023 implemented Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of "whistleblowers", i.e. persons who report breaches of national or European Union law that harm the public interest or the integrity of the public administration or of the private entity, of which they have become aware in a public or private work-related context.

The purpose of this procedure is to remove the factors that may hinder or discourage recourse to the whistleblowing system, such as doubts and uncertainties about the procedure to be followed and fears of retaliation or discrimination against reporting persons.

In compliance with the applicable legal requirements, this procedure also applies to reports concerning the commission, or the reasonable belief that there has been a commission, of Offences or, in any event, of conduct not in line with the Protocols provided for by the Model adopted by the Company pursuant to Legislative Decree No. 231 of 8 June 2001, laying down the "Rules on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000", published in Official Gazette No. 140 of 19 June 2001, as subsequently amended and supplemented.

## 2. Definitions

In accordance with the definitions set out in the descriptive document of the Model adopted by the Company pursuant to Legislative Decree 231/2001 and Legislative Decree No. 24 of 10 March 2023, in this document and in its appendices and annexes, as well as in the legislation referred to above, the following expressions shall have the meanings set out below:

- "***Activities at Risk of Offence***": the process, transaction or act, or set of transactions and acts, that may expose the Company to the risk of sanctions under the Decree as a result of the commission of an Offence.
- "***CCNL***": the National Collective Labour Agreement for the Metalworking Industry (Contratto Collettivo Nazionale di Lavoro Metalmeccanici Industria).

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- "***Code of Ethics***": the document, formally promoted and approved by the Company's top management as an expression of corporate policy, which sets out the general principles of conduct – i.e. recommendations, obligations and/or prohibitions – with which the Recipients must comply and the breach of which is subject to sanctions.
- "***Legislative Decree 231/2001***" or "***Decree***": Legislative Decree No. 231 of 8 June 2001, laying down the "*Rules on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000*", published in Official Gazette No. 140 of 19 June 2001, as subsequently amended and supplemented.
- "***Recipients***": the Corporate Bodies, Employees, Suppliers, Consultants, Collaborators and Shareholders of the Company and all those who act in the interest or for the benefit of the Company, with or without powers of representation and regardless of the nature and type of their relationship with the principal Company. The Recipients are required to comply with the Model, the Code of Ethics and the preventive Protocols.
- "***Employees***": all natural persons having an employment relationship with the Company (whether at managerial level or not).
- "***Facilitator***": a natural person who assists the Reporting Person in the reporting process and who operates within the same work-related context.
- "***Guidelines***": the Guidelines for the construction of organisational, management and control models pursuant to Legislative Decree 231/2001 issued by trade associations, which were taken into account in the preparation and adoption of the Model.
- "***Organisational, Management and Control Model pursuant to Legislative Decree 231/2001***" or "***Model***": the organisational, management and control model deemed by the Corporate Bodies to be suitable for preventing the Offences and, therefore, adopted by the Company pursuant to Articles 6 and 7 of the Decree, in order to prevent the commission of such Offences by Senior Management or subordinate Personnel, as described in this document and its annexes.
- "***Corporate Bodies***": the Sole Director and/or the Board of Statutory Auditors of the Company, as the context requires.

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- "***Supervisory Body***" or "***SB***": the body provided for by Article 6 of the Decree, responsible for supervising the functioning of and compliance with the organisational, management and control model, as well as its updating.
- "***Personnel***": all natural persons having a working relationship with the Company, including employees, temporary agency workers, collaborators, "*stagisti*" (interns), trainees, apprentices and self-employed professionals performing activities for the Company.
- "***Senior Management***": the persons referred to in Article 5(1)(a) of the Decree, i.e. persons holding representation, administration or management functions within the Company; in particular, the Sole Director and any general agents (institori) and attorneys-in-fact (procuratori) of the Company.
- "***Personnel Subject to the Direction of Others***": the persons referred to in Article 5(1)(b) of the Decree, i.e. all Personnel operating under the direction or supervision of Senior Management.
- "***Public Administration***" or "***P.A.***": Public Administration means:
  - the State (or State Administration);
  - Public Bodies; a Public Body is a body identified as such by law, or a body subject to a system of public controls or to interference by the State or by another Administration as regards the appointment and removal of its directors and the management of the body itself. It is characterised by the participation of the State, or of another Public Administration, in its operating costs; or by the power of the State to issue directives to its bodies; or by institutional public funding; or by its establishment on public initiative. By way of example only and without limitation, the following companies are to be regarded as Public Administrations in the broad sense: Ferrovie dello Stato, Autostrade S.p.A., AEM Milano, etc.
  - Public Official: a person who exercises "a public legislative, judicial or administrative function". For the purposes of criminal law, "an administrative function is public if it is governed by rules of public law and by acts of authority and is characterised by the formation and expression of the will of the public administration or by its being carried out by means of authoritative or certifying powers" (Article 357 of the Italian Criminal Code);
  - Person in Charge of a Public Service: a person who "in any capacity provides a public service. A public service means an activity governed in the same manner as a public

function, but characterised by the lack of the powers typical of the latter, and excluding the performance of simple routine tasks and the provision of merely manual work" (Article 358 of the Italian Criminal Code). It should be noted that "in any capacity" means that a person may exercise a public function even without a formal or regular appointment (de facto person in charge of a public service). The relationship between the P.A. and the person providing the service is, in fact, irrelevant.

- "***Protocol***": the organisational, physical and/or logical measure provided for by the Model in order to prevent the risk of commission of the Offences.
- "***Offences***" or "***Offence***": all the offences, or any single offence, referred to in Legislative Decree 231/2001 (as may be amended and supplemented in the future), as well as any other offence that may be the subject of a report under Legislative Decree No. 24 of 10 March 2023.
- "***Reporting Person***": the natural person who reports or publicly discloses information on violations acquired within his or her work-related context with the Company, whether as an employee or as a self-employed worker, including trainees, consultants, Shareholders and persons with administrative, management, control, supervisory or representative functions.
- "***Disciplinary System***": the set of sanctions applicable in the event of breach of the procedural and behavioural rules laid down in the Model;
- "***Company***": Laboratorio Elettrofisico Engineering S.r.l. or LEE.

## 3. Subject Matter of the Report

Circumstances of which the Reporting Person has become directly aware by reason of his or her employment relationship, or through information acquired in the course of and/or as a result of the performance of his or her duties, are considered relevant where they concern:

- unlawful conduct relevant under Legislative Decree 231/2001, or breaches of the organisational and management models provided for therein;
- administrative, accounting, civil or criminal offences;
- offences falling within the scope of European Union or national acts relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety, animal

health and welfare; public health; consumer protection; protection of privacy and personal data, and security of network and information systems;

- acts or omissions affecting the financial interests of the Union;
- acts or omissions relating to the internal market;
- conduct involving risks, offences or irregularities, whether committed or attempted, to the detriment of the public interest and/or of the Company.

Reports may concern all situations in which, in the course of work activities, an abuse of power is found that is aimed at obtaining private advantages by a person in the performance of the functions connected with his or her role within the Company.

A Report may concern acts or omissions, whether committed or attempted, which, regardless of whether they are criminally relevant, reveal a malfunctioning of the Company resulting from the use of the assigned functions for an unlawful purpose, whether such action succeeds or remains at the stage of an attempt.

Reports must not be insulting in tone or contain personal offences or moral judgements aimed at offending or harming the honour and/or the personal and/or professional reputation of the person or persons to whom the reported facts relate.

It should be emphasised that this Protocol and the Reports do not apply to complaints, claims or requests of a personal nature of the Reporting Person or relating to his or her relationship with hierarchical superiors or colleagues; such matters are governed by the rules applicable to the employment relationship.

## 4. Content of the Report

The Reporting Person must provide all the information needed to enable the competent offices to carry out the due and appropriate checks and investigations to verify whether the reported facts are well founded.

To this end, the Report must contain:

- a clear and complete description of the reported facts;
- the time and place at which the facts were committed;

- the personal details or other information (such as job title and the department in which he or she works) enabling the identification of the person(s) who committed the reported facts;
- an indication of any other persons who may provide information on the reported facts;
- an indication of any documents that may confirm that such facts are well founded;
- any other information that may provide useful confirmation of the existence of the reported facts.

## 5. Reporting Channel

The Company makes available to the Reporting Person a software application accessible via the Internet at the following link: https://laboratorioelettrofisico.bizneohr.com/whistleblowing-channel

By means of an encryption system, the software application guarantees the absolute confidentiality of the identity of the Reporting Person, of the person concerned and of any person otherwise mentioned in the Report, as well as of the content of the Report and the related documentation, which are accessible exclusively to the Reports Manager, identified as the Supervisory Body.

After accessing the software platform, the Reporting Person will be guided through the completion of the Report by means of open and/or closed questions enabling him or her to provide the key elements of the Report (facts, time frame, financial amounts, etc.).

When completing the Report, the Reporting Person will be asked whether or not he or she wishes to disclose his or her identity. In any case, the Reporting Person may provide his or her personal details at a later stage, again through the dedicated platform.

Upon submission of the Report, the Reporting Person will be issued with a unique identification code. This code, known only to the Reporting Person, will enable him or her to access the Report through the software in order to monitor its progress, add further information to substantiate the Report and answer any follow-up questions.

At the request of the Reporting Person, the Report may also be made orally, by means of a face-to-face meeting with the Reports Manager, to be scheduled within a reasonable time.

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Where the Report concerns the holder of the function of Reports Manager (Supervisory Body), the Report shall be sent to the Sole Director by registered mail with return receipt.

A Report may be made: (i) while the employment/collaboration relationship is ongoing; (ii) during the probationary period; (iii) where the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or at other pre-contractual stages; (iv) after the termination of the legal relationship, if the information on the violations was acquired before such termination.

## 6. Management of the Report

The management of the Report and the verification of whether the circumstances set out therein are well founded are entrusted to the Reports Manager, identified as the Supervisory Body, which acts in compliance with the principles of impartiality and confidentiality and carries out any activity it deems appropriate.
To this end, the Reports Manager may avail itself of the support and cooperation of the competent company departments and, where necessary, of control bodies external to the Company.
Since the Reports Manager coincides with the Supervisory Body, the assessment of the relevance of the Report for the purposes of Legislative Decree 231/2001 and the adoption of the resulting measures are carried out directly by the SB in the exercise of its functions.

Through the system implemented, the Reports Manager:

a) issues the Reporting Person with an acknowledgement of receipt of the Report within 7 days of the date of receipt;
b) maintains communications with the Reporting Person and may request additional information, if necessary;
c) follows up on the Reports received;

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d) provides feedback on the Report within 3 months of the date of the acknowledgement of receipt or, in the absence of an acknowledgement, within 3 months of the expiry of the 7-day period from receipt;
e) informs the Reporting Person of the final outcome of the Report.

Where the Report concerns and/or involves the Reports Manager, the latter shall promptly inform the Sole Director, who shall take the measures falling within his or her remit, ensuring the same protections as those provided for in this procedure.

## 7. Protection of the Reporting Person

### A) Confidentiality obligations

The identity of the Reporting Person is protected in every context following the Report, except where liability for slander (calunnia) or defamation may arise under the provisions of the Criminal Code or the Civil Code, and in cases where anonymity cannot be relied upon by law (e.g. criminal, tax or administrative investigations, inspections by supervisory bodies).

With particular regard to any disciplinary proceedings, the identity of the Reporting Person may be disclosed to the disciplinary authority and to the person subject to the Report only where:

- the Reporting Person has given his or her express consent;
- the disciplinary charge is based, in whole or in part, on the Report and knowledge of the identity of the Reporting Person is absolutely indispensable for the defence of the accused, provided that the latter raises and proves this circumstance at the hearing or through the filing of defence briefs.

### B) Prohibition of discrimination against the Reporting Person

No form of retaliation or discriminatory measure, whether direct or indirect, affecting working conditions for reasons directly or indirectly linked to the Report is permitted or tolerated against a Reporting Person who makes a Report in good faith under this Protocol, i.e. believing at the time of the Report that the information reported is true.

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Sanctions are also provided for against anyone who breaches the measures for the protection of the Reporting Person.

**C) Facilitator**

The protections set out above also apply to any Facilitator.

## 8. Liability of the Reporting Person

This Protocol is without prejudice to the criminal and disciplinary liability of the Reporting Person in the event of a slanderous or defamatory report under the Criminal Code and the Civil Code, as well as for Reports made with wilful misconduct or gross negligence or that are manifestly unfounded.

Any form of abuse of this Protocol shall also give rise to liability in disciplinary proceedings and before the other competent fora, such as manifestly opportunistic Reports and/or Reports made for the sole purpose of harming the reported person or other persons affected by the Report, or of harming the Company, as well as any other case of improper use or intentional exploitation of the whistleblowing system governed by this Protocol.

In such cases, therefore, the confidentiality of the Reporting Person's identity and the other protection measures provided for by law may not be guaranteed, since such reports may give rise to civil and/or criminal liability on the part of the Reporting Person.

The Company may take any action it deems appropriate before any competent judicial authority.

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