



**WHISTLEBLOWING POLICY
FOR REPORTING OF WRONGDOING**

TABLE OF CONTENTS

Introduction	2
Objective	2
Recipients	2
Reporting of illegal activities	2
Confidentiality and Non Retaliation.....	3
Management of Reports	4



POLICY

INTRODUCTION

Ge.S.A.C. promotes activities aimed at preventing the occurrence of irregularities within its organisation, such as, for example:

- fraud;
- corruption;
- violations of the Code of Ethics;
- violations of the Model under Legislative Decree No. 231/01;
- any other conduct that does not comply with applicable laws or regulations.

To this end, GESAC has defined specific tools for reporting such irregularities (whistleblowing), with the aim of promoting the fight against wrongdoing through the active and responsible participation of its stakeholders (employees, external staff, suppliers, partners, consultants, etc.) and the general public.

OBJECTIVE

The purpose of this policy is to establish the methods for the reporting of wrongdoing, in the forms of both actions or omissions that constitute or may constitute a violation or inducement to a violation of any laws and regulations and of the values and principles set out in the Company's Code of Ethics.

The principles of this policy do not prejudice or limit in any way the legal obligations regarding the reporting to the Judicial or Supervisory Authorities and any obligations relating to privacy and the processing of personal data.

RECIPIENTS

This policy is addressed to the following recipients ("Recipients" or "Whistleblowers"):

- Members of the Company's bodies, employees and external staff;
- Suppliers, customers, partners, consultants and, in general, the Company's stakeholders.

REPORTING OF ILLEGAL ACTIVITIES

Recipients who detect or become aware of any potential unlawful conduct or irregularities are required to immediately report the facts, events and circumstances that, in their opinion, may – in good faith and on the basis of reasonable factual elements – have determined such violations and/or conducts that breach GESAC's principles of conduct.

The Company has set up an on-line reporting platform, which is accessible from the Company's website in the Company/Profile section. Reports may also be filed directly at the address:

<https://whistleblowinggesac.segnalazioni.net>

The report can be in a nominative form (registered user) or anonymous (unregistered user). We recommend that Recipients file nominative reports in order to allow more effective investigations – all protection measures will be applied.

Each report, including anonymous reports, must be documented and detailed, so as to provide the useful and appropriate elements to allow appropriate checks on whether the reported facts are well-founded.

If known to the Whistleblower, the report should include the following:

- a detailed description of the events and how they have become known;



POLICY

- the date and place of the event;
- the names and roles of the persons involved or, in any case, any elements that may allow their identification;
- the names of any other persons who may provide information on the facts covered by the report;
- reference to any documents that may confirm that the reported facts are well-founded.

In addition, reports should not be aimed at reporting personal issues.

The body responsible for receiving the reports is the Supervisory Body (*Organismo di Vigilanza*) of the Company.

Reports can also be sent via the following alternative communication channels:

- E-mail address: organismodivigilanza@gesac.it
- Traditional mail, to the address: **Ge.S.A.C. S.p.A., Organismo di Vigilanza Uffici Direzionali GESAC - Aeroporto di Capodichino - 80144 Naples**

CONFIDENTIALITY AND NON RETALIATION

In encouraging the Recipients to promptly report any possible unlawful conduct or irregularity, the Company guarantees the anonymity of the Whistleblower, as well as the confidentiality of the report and the data contained therein, including if the report proves to be incorrect or unfounded as a result of the related checks.

The person responsible for managing the report (see next paragraph) may access the identity of the Whistleblower, if he/she considers it necessary for the purposes of the Investigation, for example if the report leads to legal proceedings and the Whistleblower's name is requested by the investigating authorities or by the court.

Any access to the Whistleblower's identity must always be motivated. The person responsible for managing the report must inform the Whistleblower of the decision to access his/her identity and provide the reason for such decision.

No threat, retaliation, sanction or discrimination will be tolerated against the Whistleblower and the reported person or those who have collaborated in the investigations on the merits of the report. The Company also reserves the right to take appropriate action against anyone who implements, or threatens to implement, any acts of retaliation against those who have submitted reports in accordance with this policy, without prejudice to the right of the parties involved to exercise any of their rights and/or remedies if the Whistleblower is found to be liable under criminal or civil law for any untrue representations or statements.

The Company may take any appropriate disciplinary and/or legal measures to protect its rights, assets and reputation against anyone who has made false or unfounded reports in bad faith for the sole purpose of slandering, defaming or causing prejudice to the reported person or other persons mentioned in the report.



POLICY

MANAGEMENT OF REPORTS

Once a report has been sent, the system issues a unique code that must be saved and kept by the Whistleblower in order to access the report at any time, follow the procedure and access the system's messaging.

A Whistleblower can manage his/her own reports and see their status and any answers of the person responsible for managing the report through a special control panel.

The recipient of the reports is the Supervisory Body, which carries out an initial check on the reported facts and assesses whether the report falls within its remit; if it does not, the Supervisory Body forwards the report to the competent person within the Company.

The Supervisory Body is responsible for reporting any violations of the principles contained in the Company's Code of Ethics (hereinafter the Code) and any cases in which the reported event may amount to a violation of the Model of organisation, management and control adopted by GESAC pursuant to Legislative Decree No. 231/2001 and the Addendum to that Model, concerning the measures to prevent corruption pursuant to Law No. 190/2012.

During the investigations, the Supervisory Body may ask the support of any corporate officers competent from time to time and, where deemed appropriate, of external consultants specialised in the field covered by the report received and whose involvement is functional to assessing the report, ensuring the confidentiality and, where possible, the anonymisation of any personal data contained in the report.

During checks for the ascertainment of possible violations, the individuals who are the subject of the reports may be involved or informed of such activity but in no case will proceedings be initiated solely on the basis of the report in the absence of concrete evidence regarding its content.

If, at the end of the investigation, no elements or only insufficiently detailed elements emerged or, in any case, the facts referred to in the report are groundless, the report will be dismissed, together with the related reasons, by the Supervisory Board.

If, on the other hand, the investigations reveal any violation of the principles set out in this policy, the Supervisory Board will report to the Chief Executive Officer and the Board of Directors, who will apply any applicable penalties.
