

# FAQ

## What is a whistleblower and what is whistleblowing

Whistleblowers are individuals, employees, members of corporate bodies, independent contractors, suppliers, customers, partners, consultants and, in general, stakeholders of the company, who can report to G.E.S.A.C. relevant authorities unlawful or fraudulent conduct of which they have become aware of due to their employment relationship with the Company.

The system for reporting unlawful conduct pursuant to Law no. 179 of 30 November 2017 is called Whistleblowing.

## How Whistleblowing reporting is regulated in Italy

The institution of whistleblowing is governed by Law 179 of 30 November 2017, on "provisions for the protection of the persons reporting crimes or irregularities of which they have become aware in the context of a public or private employment relationship"

The ANAC (the Italian National Anti-Corruption Authority), in addition, with Resolution No 6 of 28 April 2015 "Guidelines for the protection of the employee that reports unlawful activity (whistleblower)", specifies, among other things, that to protect the confidentiality of the reporting person, the reports must be transmitted by computerised means, with computerised and cryptographic systems.

## Whistleblowing and the Company's 231 Model

Law no. 179 of 30 November 2017, also provided, for the connections with the contents of the 231 Model adopted by the Company and the activities of the Supervisory Body, that article 6 of Legislative Decree no. 231 of 8 June 2001, on *"Rules governing the administrative liability of legal persons, companies and associations, including those that are legal persons"*, be supplemented to provide for the above prerogatives, also in the case of reports made to inform about unlawful conduct with respect to Legislative Decree No. 231/2001 and the 231 Model adopted by the Company.

Specifically, pursuant to the new article 6 of Legislative Decree no. 231 of 8 June 2001, the Organisation, Management and Control Models shall be supplemented to provide for measures aimed at ensuring the protection of the reporting person from acts of retaliation or discrimination against the reporting person and, more generally, correct and non-abusive use of the new reporting tool.

## Facts or acts that may be reported

Without prejudice to the provisions of the 231 Model, in general with reference to Law 179 of 30 November 2017, a definitive list of offences or irregularities that could be included in a whistleblowing report does not exist; reports concerning episodes of fraud, corruption activities, breaches of internal or external principles and rules, breaches of the Code of

Ethics or, as mentioned, of the 231 Model, conduct and behaviour assumingly not in compliance with laws or regulations, are considered significant.

Specifically, the report may concern, for example, actions or omissions, committed or attempted, in breach of the Codes of Conduct or other company provisions, which may cause financial or image damage to the Company or to the assets of the shareholders/stockholders, cause damage to health or safety, or other damage, to employees, users and citizens or to other persons who carry out their activities at the Company, or cause damage to the environment.

Reports should not, in any case, be aimed at reporting situations of an exclusively personal nature.

## Who is in charge of receiving and managing the reports?

The person responsible for receiving reports in Gesac is the Supervisory Body (SB) of the Company, appointed pursuant to Legislative Decree 231/2001.

## Handling of reports made without credentials (anonymous reports)

The report, even if anonymous, shall be documented and detailed, so as to provide the useful and appropriate elements to allow an appropriate verification as to whether the reported facts are grounded.

Where these elements are known to the Reporting Person, it is particularly important that the report includes:

- a detailed description of the events that have occurred and how they have become aware of them;
- the date and place of the event;
- the names and roles of the persons involved or, in any case, the elements that may allow to identify them;
- the names of any other persons who may report on the reported facts;
- reference to any documents that may confirm that the reported facts are grounded.

In addition, reports should not be aimed at reporting situations that are purely personal in nature.

The SB will keep the reports confidential in accordance with the applicable regulatory framework.

## How the identity of the reporting person - whistleblower is managed

Reports and the identity of the reporting person are highly confidential. The software, in strict compliance with the regulations in force, separates the report from the identity of the author of the report. Access to the identity of the whistleblower is granted exclusively to the SB by means of a specific security procedure, which records the access to the identity, and requests the reason why they would like to have access to the identity of the whistleblower.

The software records all activities and entries, including explained access to the identity of the author of the report by the SB.

The software also generates the track of the message that is sent via e-mail or Certified e-mail to the reporting person to ensure that the reports forwarded are unaltered and not modifiable.

From an IT point of view, the absolute inviolability of the systems and maximum confidentiality are therefore guaranteed.

## Why report through the Whistleblowing software

Not all crimes are relevant under criminal law and can be reported to the Judiciary.

Reporting to the Judiciary implies that the unlawful activity has already been carried out, thus lacking the prevention requirements that drive the Whistleblowing system.

Indeed, the main purpose of whistleblowing is to prevent or solve a problem internally and promptly and to give the possibility to report an offence with a highly secure and confidential tool.

The commencement of the disciplinary procedure consequent to the report being grounded is independent of the commencement, at the same time, of the action by the relevant Authorities.