



**MAX STREICHER S.p.A**

Via Giovanni Keplero 5A 43122 Parma

## **Integrated Management System for Workers' Health and Safety, Environment and Quality**

### **Management Procedure of Reports issued pursuant to Legislative Decree 24/2023 (Whistleblowing)**

**ID: PSAQ 340**

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## 1. PREMISE AND PURPOSE

Through Legislative Decree No. 24 of 10 March 2023, Italy has implemented Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union and national law which harm the public interest or the integrity of the public administration or private entity of which they have become aware in a public or private employment context.

MAX STREICHER S.p.A. is subject to the application of the decree, which introduces, within the company, the duty to identify one or more internal channels that enable authorised persons to make a report for an action or omission in accordance with the regulations in force.

The decree also introduces a duty for the company to identify a person or department responsible for handling reports.

This document, formulated on the basis of the aforementioned regulatory provisions, as well as the Guidelines drawn up by ANAC and approved by Resolution No. 311 of 12 July 2023 and the "Operational Guide for Private Entities" published by Confindustria in October 2023, outlines the procedure adopted by MAX STREICHER S.p.A.

Through the renewal of its whistleblowing system (already built at the time of the adoption of an Organisation and Management Model pursuant to Leg. 231/2001), the Company aims to promote a corporate environment in which all those involved are encouraged to bring to light any actions or omissions that are incompatible with the principles of legality and correctness by which MAX STREICHER S.p.A. has always been inspired. This procedure is part of a process aimed at constant compliance with regulatory provisions and continuous improvement of the Company.

The procedure was approved by the company's Management Board on 27 November 2023 and was disseminated to all company personnel.

All possible reporting parties (specified *below*) are invited to consult this procedure.

## 2. SCOPE OF APPLICATION

This document is applicable to all reporting management activities pursuant to Legislative Decree no. 24/2023 (Whistleblowing).

## 3. REFERENCE DOCUMENTS

This document has been developed in accordance with the following documents:

- UNI EN ISO 9001:2015 - Quality Management Systems – Requirements;
- D. LGS. 231/2001;
- D. LGS. 24/2023;
- ANAC - Guidelines on the protection of persons who report violations of Union law and the protection of persons who report violations of national regulatory provisions. Procedures for the submission and management of external reports - Resolution no. 311 of 12 July 2023;
- Confindustria - Whistleblowing operating guide. 27 October 2023;

and according to the Max Streicher S.p.A. company's documentation with particular reference to:

- the contents of the document body of the integrated management system, consisting of the Manual and procedures - in the current revision, drawn up by MAX STREICHER GmbH & Co. KG at the headquarters of Deggendorf - "headquarters of the group of companies STREICHER";
- Integrated Manual QSA - Management System for Quality, Environment, Safety and Health at Work;
- Company Policy;
- Code of Ethics;

All the documents of the Management System can be found on the corporate Share Point website in their last applicable revision.

## 4. DEFINITIONS

Data Controller	Max Streicher S.p.A.
Operator	Alfa Solutions S.p.A.
Whistleblower	Employee, intern, trainee, probationary worker, temporary worker, ceased employee, self-employed worker, collaborator, freelancer, consultant, supplier or subcontractor at the Data Controller; employee or collaborator of subcontractor who carries out his activity at the Data Controller; persons who exercise functions of administration, direction, control, supervision or representation at the Data Controller.

## 5. GLOSSARY

<b>CEO</b>	Chief Executive Officer	<b>QM</b>	Quality Manager
<b>HRM</b>	Human Resources Manager	<b>O.d.V.</b>	Supervisory Body

## 6. ROLES AND RESPONSIBILITIES

Data Controller	<ul style="list-style-type: none"><li>• is required to comply with legal obligations as per D. Lgs. 24/2023;</li></ul>
Operator	<ul style="list-style-type: none"><li>• is responsible for managing all reports received, in the time and manner defined by this document;</li></ul>
Whistleblower	<ul style="list-style-type: none"><li>• is invited to provide all the information needed to enable the Operator to carry out the necessary checks related to the reported alert;;</li></ul>

## 7. MANAGEMENT PROCEDURE OF REPORTS ISSUED PURSUANT TO D. Lgs. 24/2023

### 7.1. PARTIES ENTITLED TO MAKE A REPORT

Pursuant to Legislative Decree 24/2023 the Reporting Subject is understood as 'the natural person who makes a report or public disclosure of information on violations acquired in the context of his or her work'. Therefore, they are entitled to make a report:

- all employees of the company;

- interns and trainees, including unpaid ones;
- probationary workers;
- temporary workers;
- terminated employees (e.g. retired, resigned, dismissed);
- self-employed workers and collaborators carrying out their activities at MAX STREICHER S.p.A.;
- workers or collaborators of contractors working at MAX STREICHER S.p.A.;
- suppliers/subcontractors working at MAX STREICHER S.p.A.;
- freelancers and consultants working for MAX STREICHER S.p.A.;
- persons exercising functions of administration, management, control, supervision or representation, even if such functions are exercised on a de facto basis, at MAX STREICHER S.p.A.

## **7.2. OBJECT OF THE ALERT**

The D.Lgs. 24/2023 identifies the matters that may be the subject of a report according to the business reality in question. With specific reference to MAX STREICHER S.p.A., reports may concern:

- Violations of 231 provisions, in particular:
  - violations of Leg. 231/2001;
  - violations of the Organisation and Management Model (MOG);
  - violations of the Code of Ethics adopted by the organisation.
- Infringements of European Union and national legislation and relating to the following areas:
  - public procurement;
  - financial services, products and markets and the prevention of money laundering and terrorist financing;
  - safety and conformity of products;
  - transport security;
  - environmental protection;
  - radiation protection and nuclear safety;
  - food and feed safety and animal health and welfare;
  - public health;
  - consumer protection;
  - protection of privacy and protection of personal data and security of networks and information systems.

Reports must be made in good faith. Any insulting or defamatory reports will be prosecuted in the competent civil and criminal courts.

## **7.3. SUBJECTS EXCLUDED FROM REPORTING**

Any actions or omissions that do not fall within the cases provided for in the preceding paragraph are inadmissible.

In particular, they should not be reported:

- disputes, claims or demands linked to an interest of a personal nature of the reporting person that relate exclusively to his or her individual employment relationships;
- violations already mandatorily regulated by European Union acts;
- national security violations.

It should also be noted that the report must not relate to mere suspicions or rumours.

#### **7.4. CONTENT OF THE ALERT**

In order to make a report effective, the reporting party is requested to provide all useful elements to enable the reporting manager to carry out the necessary investigations.

In particular, the reporter is urged to provide the following information:

- the circumstances of time and place in which the event reported occurred (if known);
- description of the fact;
- personal details or other elements enabling the identification of the person to whom the reported facts can be attributed (if known);
- any evidence to support the report made (e.g. documents);
- any other information that may provide useful feedback on the existence of the reported facts (e.g. third persons who can testify to the facts).

##### **Anonymous reporting**

MAX STREICHER S.p.A. intends to facilitate the emergence of unlawful conduct and also provides for the possibility of making a report anonymously, without any elements that could identify the reporter.

In this case, the reporter is asked for full cooperation: the anonymous report must be adequately circumstantiated and rendered with a wealth of details, in order to allow proper analysis and processing (e.g. indication of names or particular qualifications, mention of specific offices, proceedings or particular events, etc.): the lack of information will make it impossible to process the reported facts.

The protective measures provided for in the legislation, specified in paragraph 7.12, also apply with respect to anonymous reporting.

Anonymity can only be ensured through the use of the platform described in section 7.5.1.; the other reporting channels identified by the company will in any case allow the confidentiality of the reporter to be protected, but cannot guarantee that he or she will remain anonymous.

Anonymous reports received will be recorded in any case. The relevant documentation will be retained, thus making it possible to trace them, in the event that the whistleblower, or the person who made the complaint, informs ANAC that they have suffered retaliatory measures as a result of that anonymous report or complaint.

#### **7.5. MODE OF TRANSMISSION OF ALERTS VIA ONE OF THE INTERNAL CHANNELS**

MAX STREICHER S.p.A. has identified three distinct channels that ensure compliance with the provisions of the regulations, guaranteeing the confidentiality of the reporter, of any reported persons and of the content of the report.

Reports can be made through the following channels:

- EQS IT platform, which can be accessed by connecting to the Company's website <https://www.streicher.it> ;
- in-person meeting at the premises of the reporting manager - Alfa Solutions S.p.A. - headquarters in Strada Traversetolo 20/D, 43123 Parma (PR);

- traditional or registered mail, sent to the address of the reporting manager - Alfa Solutions S.p.A. - headquarters in Strada Traversetolo 20/D, 43123 Parma (PR).

Below is a summary of the internal channels activated by MAX STREICHER S.p.A. and usable by the reporter.

#### **7.5.1. EQS IT platform**

By connecting to the Controller's website <https://www.streicher.it>, the reporting party can make a report through the reporting platform, which involves **filling in a form** requesting certain information necessary to enable the subsequent analysis and instruction of the report. Through the platform, the reporter can also attach documents to support his report, send voice notes and take photographs.

The use of the platform for the reporter is free of charge.

#### **Compilation phase of the report**

The platform allows the reporter to:

- make an anonymous report, without any personal identification. It will be sufficient for the reporter to tick the option 'I wish to remain anonymous';
- make a so-called confidential report by entering your name, telephone number and e-mail address.

The platform will allow the reporter to proceed in two alternative ways:

- in written form, by filling in the fields indicated;
- orally, through the recording of a voice message. In this case, the voice of the reporter will be suitably distorted, in order to inhibit his or her identification (it being understood, in this case, that the reporter may still reveal his or her identity by providing his or her personal data).

The whistleblower will have the opportunity to attach to his report the documentation proving the facts that are the subject of the report.

#### **Next step after compilation, the 'Secure Inbox'**

In the final step of filling in the form on the platform, the reporter is asked to create a specific **password**. This password, together with the 'report number' generated at the end of the process, allows the reporter to access the **secure Inbox** (also accessible by connecting to the website), which is the space where the reporter can see the 'progress' of the report made and allows the person concerned to **dialogue with the managing entity**, as well as to provide additions, upload documents, etc.

Please note that the report number, which is unique and cannot be reproduced, and the associated password must be adequately kept by the reporter, as any loss of these data will make it permanently impossible for the reporter to access the portal.

#### **7.5.2. In-person meeting at the premises of the reporting manager - Alfa Solutions S.p.A. - headquarters Strada Traversetolo 20/D, 43123 Parma (PR)**

The reporter may request the reporting manager to be heard to make his report through a face-to-face meeting. A request can be made by calling the operator on 335 8077441.

The meeting will take place at the manager's premises at Strada Traversetolo 20/D, 43123 Parma (PR), on a date agreed between the parties.

There are no financial charges to be borne by the reporter.

### **Conduct of the meeting**

At the meeting between the operator and the reporter, the latter is invited to provide all the elements necessary to understand the dynamics and allow the operator to carry out the necessary investigations and checks.

With the consent of the person concerned, the report will be documented by the operator by means of a report. The reporter can then verify, correct and confirm the minutes of the meeting by signing them.

### **7.5.3. Traditional or registered mail, sent to the address of the reporting manager - Alfa Solutions S.p.A. - headquarters Strada Traversetolo 20/D, 43123 Parma (PR)**

As an alternative to using the platform or requesting an in-person meeting, the whistleblower may draft and send his report in writing by traditional or registered mail, indicating the whistleblower manager - Alfa Solutions S.p.A. - as the addressee. - headquarters in Strada Traversetolo 20/D, 43123 Parma (PR).

The economic burdens associated with the use of these channels are borne by the reporter.

### **Compilation phase of the report**

If the reporting party decides to send a report by ordinary or registered mail, it is invited to provide all the information as specified in paragraph 7.4.

The manager will reply to the data subject within the time limits set out in Section 6.6, if the reporter has provided his or her own contact details.

## **7.6. FEEDBACK**

Based on the provisions of Legislative Decree 24/2023, **the manager will have seven days to notify the reporter that the report has been received.**

Subsequently, **within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day period from the submission of the report, further feedback will be provided to the reporter<sup>1</sup>.**

Acknowledgement will be provided via the secure Inbox (where activated by the user who employed the IT platform). In other cases, any contact details communicated by the reporter will be used. In the case of a report made through the face-to-face meeting, the manager will agree with the reporter on meetings following the first one, during which all necessary updates will be provided.

## **7.7. THE REPORTING MANAGER**

MAX STREICHER S.p.A. has entrusted the management of the whistleblowing reporting channel to **Alfa Solutions S.p.A.** with registered office in Viale B. Ramazzini 39/D, Reggio Emilia (RE).

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<sup>1</sup> The three-month deadline does not coincide with the conclusion of the reporting process: particularly complex facts may require longer processing. In any case, the reporter will receive a reply within the specified deadline.



**The operational office of the manager (to whom you may send the paper mail, the registered letter or at which you may make the meeting) is located at Strada Traversetolo 20/D, 43123 Parma (PR).**

Alfa Solutions S.p.A. was identified as the managing entity because it was considered to possess the necessary autonomy, independence and professionalism required by the regulations.

The manager is responsible for, among other things, the following activities:

- monitoring of all reporting channels identified by MAX STREICHER S.p.A.
- dialogue with whistleblowers and response to reports;
- instruction, where necessary, of alerts;
- maintaining relations with the company management and the corporate bodies involved in the report (e.g. the O.d.V.), ensuring respect for the confidentiality of the reporter, the reported person and the content of the report.

## **7.8. ALERTS SENT OUTSIDE THE CHANNELS FORESEEN BY THE OWNER**

If the internal report is made to a person other than the manager, where the whistleblower expressly states that he/she wishes to benefit from the whistleblowing protections or where such a wish can be inferred from the report, the report is considered a "whistleblowing report" and is to be forwarded, within seven days of its receipt, to the competent internal person, with simultaneous notification of the transmission to the reporting person.

Otherwise, if the whistleblower does not expressly state that he/she wishes to benefit from the protections, or if this intention cannot be deduced from the report, the report is regarded as an ordinary report.

The staff of the company receiving the report that has passed through outside the prescribed channels will contact the reporting manager on 335 8077441, who will provide the necessary elements to carry out the transmission in accordance with the criteria of maximum confidentiality and in a manner appropriate to protect the reporter.

## **7.9. ACTIVITIES OF THE ALERT MANAGER: VERIFICATION AND MANAGEMENT OF REPORTING**

Alfa Solutions S.p.A., in its capacity as the reporting manager, shall ensure, throughout the entire reporting process, the ongoing guarantee of the rights of all parties involved, safeguarding the confidentiality of the persons concerned, ensuring the timeliness of feedback and the traceability of the entire process.

### **7.9.1. Preliminary stage - eligibility filter**

First, the operator will carry out an analysis of the admissibility of the report.

In particular, during this phase, the operator will verify:

- that the subject matter of the report falls within the matters referred to in the Legislative Decree. 24/2023;
- that the report has precise, circumstantiated, verifiable content and refers to relevant facts.

In such cases, the relevant investigation will be initiated.

Over instead the signalling:

- is too general and it is not possible to have more elements of analysis (e.g. if the reporter cannot be reached or does not provide the necessary additional information);

- does not fall within the scope of the legislation (so-called 'non inherent' reports as indicated in Section 7.3)

the manager will archive the report received and notify the reporter.

#### **7.9.2. Preliminary investigation phase**

The aim of the preliminary investigation is to carry out in-depth investigations to ascertain objectively whether the reported facts are true or not.

The operator will carry out the necessary analyses.

In this case:

- elements provided by the reporter will be analysed;
- the reporter will be asked to provide additional information if necessary (via the secure Inbox or via the different address indicated by the person concerned);
- the personal hearing of the whistleblower and of any other person who may report on the facts reported will be proposed, where necessary and with due respect for confidentiality.

For specific matters, or in order to understand the reported dynamics more clearly, the manager may interface with the relevant corporate functions. For instance, if the report concerned a possible breach of the D. Lgs. 231/2001 or the Organisation and Management Model adopted by the company, the manager will involve the company's Supervisory Board, taking care to remove all information that might reveal the identity of the persons involved.

#### **7.9.3. Closing Phase and Outcomes**

At the end of the preliminary investigation phase, after reviewing any documentation produced by the person concerned, hearing the person concerned and examining the case, if the report turns out to be unfounded, the manager will proceed to dismiss the report, notifying the reporting person at the same time.

If the report is well-founded, the operator will prepare an appropriate report and share it with the relevant company bodies. The report will contain the actions taken, the conclusions reached and any suggestions for improvement.

The reporter will be adequately informed of the conclusions reached.

As emphasised by ANAC, it is not up to the reporting manager to ascertain individual responsibilities, nor to carry out legitimacy or merit checks on acts and measures adopted by the institution and reported, which will instead be assessed by the Management Board, which will also adopt the necessary countermeasures and any disciplinary sanctions.

### **7.10. REPORTISTICS**

In addition to the report made at the end of the investigation of a specific case, the manager will produce an annual report on the management activities of the reporting channels.

The annual report will acknowledge the activities conducted, reports filed without being investigated and anonymous reports. All reports will not contain personal data, in order to preserve the confidentiality of the parties involved.

### 7.11. TRACEABILITY AND ARCHIVING

In compliance with the principle of minimisation, pursuant to Article 5 GDPR, the reporting manager will only keep the documentation that is necessary and sufficient for the conduct of its activities, immediately eliminating irrelevant or superfluous information.

Relevant data will be retained no longer than five years from the date of the communication of the final outcome of the reporting procedure, or until the conclusion of the judicial or disciplinary proceedings initiated as a result of the report.

Information received through the platform will be stored on it. The platform's servers are located in Germany and, therefore, no data transfer outside the European Union is planned.

The information received by ordinary or registered mail or any minutes drawn up during the in-person meetings will be kept under lock and key at the operational headquarters of the manager Alfa Solutions S.p.A. at Strada Traversetolo 20/D, 43123 Parma (PR).

### 7.12. THE FORMS OF PROTECTION PROVIDED FOR THE REPORTER

Legislative Decree 24/2023 defines 'retaliation' as *any conduct, act or omission, even if only attempted or threatened, which is carried out by reason of the report, the report to the judicial or accounting authority or public disclosure and which causes or may cause the reporting person or the person making the report, directly or indirectly, unjust damage.*

By way of example only, 'retaliation' may be defined as dismissal, demotion or non-promotion, coercion, intimidation, harassment, etc. resulting from making a report.

Any act of retaliation is prohibited and null and void. If established, the retaliatory act may lead to disciplinary proceedings against the perpetrator and to sanctions and criminal proceedings by the competent authorities.

Without prejudice to the provisions of Article 17(2) and (3) LD. 24/2023, the protective measures set out in Chapter III apply to the reporting person and:

- the facilitator, i.e. 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;
- persons in the same work environment as the reporting person, the person who has made a complaint to the judicial or accounting authorities or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship relationship up to the fourth degree;
- co-workers of the reporting person or of the person who has filed a complaint with the judicial or accounting authorities or made a public disclosure, who work in the same work environment as the reporting person and who have a regular and current relationship with that person;
- entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure, or for which those persons work, as well as entities operating in the same work environment as those persons.

Protection measures apply provided that:

1. at the time of the report, the reporter had reasonable grounds to believe that the information on the reported violations was true;
2. the report was made in the manner set out in this procedure.

### **7.13. OBLIGATION OF CONFIDENTIALITY**

The confidentiality of the reporter, the reported person and the content of the report will be ensured.

The identity of the reporting person and any other information from which it can be inferred, directly or indirectly, may not be disclosed without the express consent of the reporting person.

It should also be noted that:

- in criminal proceedings, the identity of the reporting person is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure;
- within the framework of proceedings before the Court of Auditors, the identity of the reporting person cannot be disclosed until the investigation phase is closed;
- within the framework of disciplinary proceedings, the identity of the person making the report may not be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the accused's defence, the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his identity.

Consent will be properly obtained by requesting the signing of an appropriate document, in which the reasons for disclosure will be made known.

### **7.14. PROTECTION OF PERSONAL DATA**

MAX STREICHER S.p.A. will process personal data acquired as part of the reports made pursuant to Legislative Decree no. 24/2023 in accordance with the principles of lawfulness, fairness and transparency pursuant to Article 5 of Regulation 2016/679/EU.

The data will be treated with the utmost confidentiality, ensuring the protection of the reporter, the reported person and the content of the report.

In compliance with the principle of minimisation, only the data necessary to achieve the purposes and within the time limits prescribed by law will be processed.

MAX STREICHER S.p.A. has appointed Alfa Solutions S.p.A. as data processor.

The data subject may exercise his or her rights under Articles 15-22 of Regulation 2016/679/EU by sending an e-mail to [privacy@streicher.it](mailto:privacy@streicher.it)

Please refer in full to the information on data processing made available by the Data Controller attached to this procedure [INFORMATION PURSUANT TO ART 13 REGULATION 2016/679/EU ON THE PROCESSING OF PERSONAL DATA ACQUIRED IN THE CONTEXT OF REPORTS ISSUED PURSUANT TO D.LGS. 24/2023].

### **7.15. REPORTING THROUGH THE EXTERNAL CHANNEL ANAC**

In the presence of certain and circumscribed prerequisites, set out below, the reporting party may make its report directly to the National Anti-Corruption Authority (ANAC), through the special platform available on the Authority's website.

This platform represents the so-called "external channel" and may be used by the reporter if the conditions set out in Article 6 of Legislative Decree 24/2023 apply, in particular when:

- there is no compulsory activation of the internal reporting channel within its working context, or this channel, even if compulsory, is not active or, even if activated, does not comply with the provisions of Article 4 of Legislative Decree no. 24/2023;
- the reporting person has already made an internal report under Article 4 and the report has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she were to make an internal report, the report would not be effectively followed up or that the report might give rise to the risk of retaliation;
- the person issuing the alert has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

It should also be noted that any unlawful conduct or violations of Leg. 231/2001, the 231 Model, the Code of Ethics and the Ethics and Compliance Programme adopted by the company may only be reported through the internal channels set up by the Holder.

## **7.16. PUBLIC DISCLOSURE**

Based on the provisions of Art. 15 of D. Lgs. 24/2023 the reporting person may make a public disclosure (by putting information about the breach into the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people) benefiting from the protection provided for in the Decree if, at the time of the public disclosure, one of the following conditions is met:

- a) the person making the report has previously made an internal and external report or has made an external report directly, under the conditions and in the manner set out in Articles 4 and 7, and no reply has been received within the time limits set out in Articles 5 and 8 on the measures envisaged or taken to follow up the reports;
- b) the person issuing the alert has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the reporting person has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation.

It should also be noted that any unlawful conduct or violations of Leg. 231/2001, the 231 Model, the Code of Ethics and the Ethics and Compliance Programme adopted by the company may only be reported through the internal channels set up by the Holder.

## **8. ATTACHMENTS**

- Information ex art. 13 Regulation 2016/679/EU on the processing of personal data acquired as part of reports made pursuant to Legislative Decree 24/2023;
- Communication to the interested parties D. Lgs. 24/2023 - Subject: implementation of the whistleblowing system adopted by MAX STREICHER S.p.A..

## 8.1. SUMMARY SCHEME FOR MANAGING THE REPORTING PROCESS

