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1. FOREWORD

On 29 December 2017, Law No. 179 on 'Provisions for the protection of the authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship' came into force, Article 2 of which, regulating the private sector, amended Legislative Decree No. 231/2001 by inserting in Article 6 ("Subjects in senior position and organisational models of the entity"), a new provision that frames, within the organisational and management model pursuant to Legislative Decree No. 231/2001 (hereinafter, also 'MOG' or 'Model') the measures relating to the submission and management of reports of unlawful conduct.

The Law aims to make workers' cooperation part of an overall active and organic system aimed at preventing and combating unlawful conduct within public and private entities, through the introduction of the so-called 'Whistle-blowing', and states that the organisation and management model of the entity pursuant to Legislative Decree No. 231/2001 must provide for specific channels of communication and the provision by the entity of tools, including IT tools, that guarantee the protection of the identity of the Whistleblower, excluding the risk of retaliation.

Subsequently, with Legislative Decree No. 24 of 10 March 2023 (hereinafter also referred to as the 'Decree'), published in the Official Gazette of 15 March 2023, the EU Directive 2019/1937 concerning 'the protection of persons who report breaches of Union law' (so-called whistleblowing discipline) was transposed into Italian law.

The objective of the European directive is to establish common minimum standards to ensure a high level of protection for persons who report violations of EU law by creating secure communication channels, both within an organisation and externally.

This is a discipline that pursues, as its ultimate aim, the fight against and prevention of unlawful phenomena in public and private organisations, by encouraging the emergence of prejudicial conduct – of which the whistleblower has become aware in the context of his or her work – to the detriment of the entity to which he or she belongs and, as a result, to the collective public interest.

The Decree repeals and amends the previous national regulations, encompassing in a single regulatory text – for both the public and private sectors – the regime for the protection of persons who report unlawful conduct in violation not only of European provisions, but also national provisions, provided that they are based on well-founded grounds and are detrimental to the public interest or the integrity of the entity, in order to ensure the transposition of the directive without retreating from the protections already recognised in our legal system.

Finally, the reference regulatory framework was completed with the ANAC Guidelines (hereinafter also referred to as the 'ANAC LG'), adopted by resolution of 12 July 2023, setting out procedures for the submission and management of external reports, as well as indications and principles that public and private entities may take into account for internal channels.

This document also takes into account the best practices contained in the most recent Confindustria Guidelines. In this context and with this rationale, anyone who becomes aware of facts that are potentially the subject of a report is invited to promptly report them using the methods described below, refraining from undertaking autonomous initiatives of analysis and/or investigation.

The legislation also requires obligated parties to have reporting procedures in place internally to ensure:

- the protection of the confidentiality of the identity of the reporter and of the alleged perpetrator of the breaches and the protection of the reporting person against retaliatory, discriminatory or otherwise unfair conduct arising from the reporting;
- the development of a specific anonymous and independent reporting channel, proportionate to the nature and size of the obligated party.

Again, with a view to protecting the whistleblower, the legislation establishes the nullity of retaliatory or discriminatory dismissal of the so-called whistleblower. A change of duties as indicated by Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower, is also null and void.

WHISTLEBLOWING POLICY

Gessi pursues objectives of transparency and ethics in the management of its business activities and firmly believes in the added value of communications that can contribute to making incorrect and law-breaking conducts known, so that they can be stopped and/or sanctioned promptly.

For this reason, Gessi intends to adopt this procedure in any case, also making it known through training and awareness-raising activities in this regard.

2. PURPOSE AND SCOPE

Gessi is committed to conducting its business with honesty and integrity and also for this reason has implemented communication channels for the handling of Whistleblowing ("Whistleblowing System") through this Whistleblowing Policy (hereinafter also the "Policy"), which is to be understood as an integral part of the Code of Ethics.

This Document supplements, without modifying or replacing them, the procedures for reporting to the Function identified below (in the absence of a Supervisory Body) and the related powers of control for matters within its competence.

In particular, the document aims to describe:

1. roles and responsibilities of the actors in the process of reporting wrongdoing and misconduct;
2. channels made available to the whistleblower for reporting violations;
3. objective perimeter of the content of the Report;
4. how a Report is handled and the process that is initiated when a Report is made;
5. modalities of informing the whistleblower and the reported person of developments in the proceedings.

Furthermore, this Policy is aimed at:

1. ensure the protection of the confidentiality of the Whistleblower's identity;
2. protect the whistleblower against retaliatory and/or discriminatory conduct, direct or indirect, for reasons related 'directly or indirectly' to the reporting;
3. ensure specific channels for submitting reports, one of which is suitable for guaranteeing, by computer-used means, the confidentiality of the identity of the Whistleblower;
4. provide for disciplinary sanctions against a Whistleblower who makes Reports that turn out to be unfounded with wilful misconduct or gross negligence.

The recipients of this Policy are all the members of the corporate, supervisory and control bodies, managers, employees of any rank, qualification and level, partners, suppliers and, more generally, all business associates operating in the interest or on behalf of Gessi (hereinafter the "Recipients").

3. DEFINITIONS AND ABBREVIATIONS

Code of Ethics	Set of corporate principles and general rules of conduct adopted by Gessi
Recipients	The recipients of this Policy are: all the members of the corporate, supervisory and control bodies (where appointed), managers, employees of any rank, qualification and level, partners, suppliers and, more generally, all business associates operating in the interest or on behalf of Gessi
Internal Reporting channels	Communication channels identified by Gessi as internal and/or external means of conveying reports.
External Reporting channels	External reporting channel made available by ANAC at https://whistleblowing.anticorruzione.it/#/
BoD	Board of Directors
Supervisory Body	Body provided for in Article 6 of the Legislative Decree, with the task of supervising the operation of and compliance with the Organisational Model, as well as ensuring that it is updated.
Recipient of the report	Body identified by Gessi as a Joint Committee by a special provision of the Board of Directors, with the task of receiving, analysing, verifying and storing Reports.
Joint Committee	A body appointed by the Company's Board of Directors, consisting of three members, with the task of receiving whistleblowing reports, promptly informing the whistleblowers of their receipt and directing them to the competent persons in charge of handling them.
Retaliation	"Direct or indirect acts of retaliation or discrimination against the Whistleblower for reasons directly or indirectly linked to the report by the Company".
Reported person	The person to whom the whistleblower attributes the commission of the unlawful act/irregularity that is the subject of the report.

WHISTLEBLOWING POLICY

Report	<p>Disclosure by the Whistleblower of breaches of national and European Union law affecting the public interest or the integrity of the public administration or the private entity, of which the Whistleblower has become aware in a public or private employment context.</p> <p>Reports are excluded from the scope:</p> <ul style="list-style-type: none"> - linked to a personal interest of the whistleblower - in matters of security and national defence. <p>The report may be made through internal channels within the Company (Zucchetti's My-governance Platform or by ordinary mail or orally) or through an external channel via the platform set up by ANAC.</p> <p>The latter reporting via the Anac platform can only take place if one of the following conditions is met: (i) in his/her work context, there is no provision for activating the internal channel as mandatory or, if provided for, it has not been activated; (ii) the report was not acted upon; (iii) there are reasonable grounds to believe that if he/she were to make the report internally, it would not be acted upon or that he/she would face retaliation; (iv) there are reasonable grounds to believe that the breach would constitute an imminent or obvious danger to the public interest.</p>
Reporting in bad faith	<p>means a groundless or purely specious report made with the aim of damaging the Company, its employees, members of Corporate bodies (e.g. Board of Directors, Board of Auditors) or third parties (e.g. Partners, Customers, Suppliers, Consultants, Collaborators) in an ongoing business relationship with Gessi</p>
Facilitator	<p>a natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential.</p> <p>In this regard, the ANAC Guidelines provide that 'the term "facilitator" refers to a person who provides advice or support to the whistleblower and who operates in the same work context as the whistleblower. By way of example, the facilitator could be a colleague in the whistleblower's office or in another office who confidentially assists the whistleblower in the reporting process. The facilitator could be a colleague who also holds the title of trade unionist if he/she assists the whistleblower on his/her behalf, without displaying the trade union acronym. It should be noted that if, on the other hand, he assists the whistleblower by using the trade union acronym, he does not play the role of facilitator. In this case, the provisions on the consultation of trade union representatives and the repression of anti-union conduct remain applicable'.</p>
Whistleblower	<p>Person, among those referred to in paragraph 2 'Purpose and Scope', who makes the Report.</p>
Reported person	<p>Person who is accused of the unlawful conduct alleged in the Report made by the Whistleblower.</p>

4. OBJECTIVE SCOPE OF APPLICATION

4.1 Subject of the report

From an objective point of view, the new regulations apply to reports concerning breaches of national and European Union law affecting the public interest or the integrity of the public administration or the private entity, of which the Whistleblower has become aware in a public or private employment context.

In particular, reports may concern the violations summarised below, in line with the ANAC Guidelines:

Violations of national regulations and in particular:

- criminal, civil, administrative or accounting offences;
 - violations constituting predicate offences for the application of Decree 231;
 - violations of the organisation and management models provided for in the aforementioned Decree 231.
- Violations of European legislation, including but not limited to:
- offences committed in violation of EU law. In particular, these offences relate to the following areas: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information system security;
 - acts or omissions affecting the EU's financial interests (Article 325 TFEU fight against fraud and illegal activities affecting the EU's financial interests) as identified in EU regulations, directives, decisions, recommendations and opinions;
 - acts or omissions relating to the internal market that jeopardise the free movement of goods, persons, services and capital (Article 26, paragraph 2 of TFEU). This includes violations of EU competition and state aid rules, corporate tax rules and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- acts or conduct that frustrate the object or purpose of the provisions of the European Union in the areas indicated in the previous points. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the EU.
- persons, services and capital (Article 26, paragraph 2 of TFEU). This includes violations of EU competition and state aid rules, corporate tax rules and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- acts or conduct that frustrate the object or purpose of the provisions of the European Union in the areas indicated in the previous points. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the EU.

Reports are excluded from the scope of the new regulations:

- linked to a personal interest of the whistleblower, relating to his individual employment relationship, or inherent to employment relationships with hierarchically superior figures (e.g. labour disputes, discrimination, interpersonal conflicts between co-workers, reports on the processing of data carried out in the context of the individual employment relationship in the absence of an injury to the public interest or to the integrity of the private body or public administration), given that the new regulations aim to protect the integrity of the legal entity and to include 'all those situations in which the object or purpose of the activities carried out in the public and private sector for the full achievement of public purposes is frustrated, which deviate from its purposes or undermine its proper conduct';
- in matters of security and national defence;
- relating to violations already mandatorily regulated in some special sectors, to which the ad hoc reporting rules therefore continue to apply (financial services, money laundering prevention, terrorism, transport safety, environmental protection).

5. METHOD OF TRANSMISSION

5.1 INTERNAL REPORTING CHANNEL

If a Whistleblower has a reasonable suspicion that unlawful conduct has occurred or may occur, he/she may report it to the Joint Committee, appointed by Gessi as 'Recipient of reporting' and consisting of the following members:

- HR manager;
- A Supervisory Body member;
- Head of control and management.

Reporting can take place through the following communication channels:

1. in written form: by means of the "Mygovernance" platform with which the Company is equipped, accessible via the link published on the Gessi website and by following the guided operating instructions within the aforementioned platform;
2. orally: through dedicated telephone lines or voice messaging systems and/or, at the request of the whistleblower, through a direct meeting with the HR Manager.

If the Report refers to members of the Joint Committee, the whistleblower shall inform the Board of Directors, placing the Report in two sealed envelopes, including, in the first envelope, the whistleblower's identification data, together with an identity document; in the second envelope, the subject of the report; both envelopes shall then be placed in a third envelope with the wording "reserved for the Board of Directors" on the outside at Gessi, Parco Gessi 13037, Serravalle Sesia (VC), Italy. The Board of Directors shall assess the operating procedures to be followed and the corporate functions to be involved in the management of the Report .

5.2 CONTENT OF THE REPORT OF UNLAWFUL CONDUCT

The Report must be based on precise and concordant facts about the facts and persons reported and made in good faith.

If the Report proves to be, due to wilful misconduct or gross negligence, false, unfounded and/or made for the sole purpose of harming the Person reported, or aimed at reporting situations of an exclusively personal nature and outside the scope of the provisions of the law, it will not be taken into account and the conduct will be subject to disciplinary proceedings pursuant to Article 7 of Law No. 300/70 or termination of the contract or appointment.

The Whistleblower must provide all the elements to his knowledge, useful to proceed to the due and appropriate checks and verifications, in order to ascertain the merits of the facts that are the subject of the Report. To this end, any useful documentation supporting the potential unlawful conduct reported must be attached.

By way of example but not limited to, the report must indicate:

- details of the person making the report, indicating the position or function held;
- a clear and complete description of the facts being reported;
- if known, the circumstances of time and place in which the acts were committed;
- if known, the personal details or other elements (such as job title and the department in which the activity is carried out) that make it possible to identify the person(s) who has/have carried out the reported facts;
- an indication of any other persons who may report on the facts being reported;
- an indication of any documents that may confirm these facts;
- any other information that may provide useful feedback on the existence of the reported facts;
- possible presence of conflict of interest.

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Anonymous reports, i.e. without any elements enabling their author to be identified, provided that they are made in accordance with the procedures set out in this Document, will be taken into consideration if they are such as to bring to light circumstantial facts relating to specific contexts (e.g. indications of particular names or qualifications, mention of specific offices, proceedings or events, etc.). The requirement of the truthfulness of the facts or situations reported remains unaffected, in order to protect the reported person.

It should be noted, in any case, that reports based on mere suspicions or rumours will not be acted upon: this is because it is necessary to take into account the interest of third parties who are the subject of the information indicated in the report, as well as to avoid unnecessary and costly internal inspections by the companies.

It is mandatory for the whistleblower to declare – when making the report – the possible presence of a conflict of interest.

In the light of these indications, the report can therefore be deemed inadmissible for:

- lack of data constituting the essential elements of the report;
- manifest groundlessness of the facts attributable to the infringements typified by the lawmaker;
- presentation of facts of such general content that they cannot be understood by the offices or person in charge;
- production of documentation only without the actual reporting of violations.

In the light of the above, in the event that the report proves to be inexecutable or inadmissible, the offices or person in charge of handling the report may proceed to file it, while ensuring the traceability of the supporting reasons.

5.3 EXTERNAL REPORTING CHANNEL

In the hypotheses listed below, the whistleblower may also make a report concerning the breaches referred to in paragraph 5.1 above through an 'external' reporting channel set up by ANAC and accessible from the Institutional Internet Site at <https://whistleblowing.anticorruzione.it/#/>, in the following cases:

I) in his/her work environment, there is no provision for internal channel activation as mandatory or, if provided for, it has not been activated;

II) the report was not acted upon;

III) there are reasonable grounds to believe that if he/she were to report internally it would not be acted upon or that he/she would face retaliation;

IV) there are reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest

V) the internal report was not acted upon;

VI) there are reasonable grounds to believe that the internal reporting would not be effectively acted upon;

VII) there are reasonable grounds to believe that the report could give rise to a risk of retaliation, such as where similar situations and events have already occurred in the institution;

VIII) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest

5.4 RECEPTION AND HANDLING OF REPORTS OF ILLEGAL BEHAVIOUR

5.4.1 TAKING CHARGE OF THE REPORT BY THE JOINT COMMITTEE

Owner: Joint Committee

Upon receiving a report through the Mygovernance platform, the Joint Committee has the duty to take it on board within 48 hours of receipt and inform the whistleblower within 7 days of receipt.

WHISTLEBLOWING POLICY

In the event that the report is made orally to the Human Resources Manager, the latter shall inform, no later than 24 hours after receipt, the Joint Committee so that it may take charge of the report as indicated in paragraph above.

The Chairman of the Joint Committee verifies whether the reading of the report reveals that:

- there are useful and sufficient elements for an assessment of the merits of the Report itself and therefore no grounds for an immediate closure;
- relevant profiles pursuant to Legislative Decree No. 231/2001 can be detected;
- only disciplinary profiles can be detected;
- both relevant profiles pursuant to Legislative Decree No. 231/2001 and disciplinary profiles can be detected.

Once the subject of the report has been identified, the Chairman, unless written delegation to another member of the Committee, shall, within 24 hours of receiving information that the report has been made, draw up a motivated report to be shared with the other members of the Joint Committee within which he reports:

- subject of the report;
- profiles involved;
- reasons why the report is justified or unfounded;
- proposed recipient of the report:
 - Chairman of the Supervisory Body in the case of issues involving liability under Legislative Decree No. 231/01;
 - Human Resources Manager in the case of issues of exclusive disciplinary relevance;
 - Chairman of the Supervisory Body and Human Resources Manager in the event of competition between the above-mentioned profiles.

The members of the Joint Committee may submit opposing viewpoints within 24 hours of receiving the report sent by the President, in which case the Committee will meet to discuss them within the next 24 hours.

In the absence of opposing viewpoints, the report is deemed to be assigned to the member of the committee indicated therein, who will either initiate the investigation phase or dismiss it in the event of unfounded profiles.

5.4.2. Investigation

Owner: body to which the report is assigned (Human Resources Manager or Supervisory Body)

With regard to each Report, the Joint Committee Member to whom the Report is assigned by the Chairman of the Joint Committee shall, within 7 days of receipt of the Report, proceed to:

1. initiate specific analyses, where appropriate also involving the corporate functions concerned by the Report whether deemed appropriate in view of the seriousness and of the Report, by way of example:
 - acquiring the information necessary for the evaluations by analysing the documentation/information received;
 - involving, where necessary, other company structures or external specialists (e.g. IT specialists) in view of the specific technical and professional skills required.
2. request, where necessary, clarifications from the reporting party to further investigate the report.

Such investigative and fact-finding activities may only be carried out by the person in charge of handling the reports, including all activities necessary to follow up the report (e.g. hearings or the acquisition of documents).

During the investigation and assessment phases of the report, the Supervisory Body and/or the Human Resources Manager to whom the report is assigned guarantees and protects the confidentiality of the identity of the whistleblower, of the reported person and of all the persons involved and/or mentioned in the report.

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Where it proves necessary to avail oneself of the technical assistance of third-party professionals, as well as of the specialist support of the staff of other corporate functions/departments, the Supervisory Body and/or the Human Resources Manager to whom the report is assigned, shall obscure any type of data that might allow the identification of the whistleblower or of any other person involved in order to maintain the necessary degree of confidentiality.

5.4.3 Outcome of the investigation

Owner: body to which the report is assigned (Human Resources Manager or Supervisory Body)

Once the assessment activity has been completed, the Supervisory Body and/or the Human Resources Manager to whom the report is assigned may:

- propose to the Joint Committee to dismiss the report as unfounded, stating its reasons;
- declare the report well-founded and forward it to the Joint Committee for transmission to the competent internal bodies/functions for follow-up (e.g. corporate management, legal department or human resources).

In any event, the Supervisory Body and/or the Human Resources Manager to whom the report is assigned will proceed to trace and file all the stages of the assessment activity correctly according to the type of reporting channel used (for example, if an analogue mail channel was used, all paper documentation such as documents, minutes of hearings, etc. must be properly filed in a folder accessible only to the manager), in order to demonstrate the proper diligence taken in acting upon the report.

In particular, the Supervisory Body and/or the Human Resources Manager to whom the report is assigned will record the following information:

- date of receipt of the Report;
- subject of the Report;
- classification of the Report in:
 - unreliable with reasoned proposal to dismiss;
 - lacking sufficient and relevant information with a reasoned proposal to dismiss;
 - carried out with wilful misconduct or in 'bad faith' that could lead to the initiation of disciplinary or sanctioning proceedings against the Whistleblower;
 - concerning alleged violations referable to offences under Legislative Decree No. 231/2001.
- first and last name of the Whistleblower and the function to which he/she belongs;
- first and last name of the Reported person and the function to which he/she belongs;
- any preliminary findings;
- any decision to close the Report with date and reasons.

In order to ensure the protection of the confidentiality of the whistleblower, the reported person and any person involved and of the investigations carried out, any access to the aforementioned database must be indelibly traced and traceable.

- The Supervisory Body and/or the Human Resources Manager to whom the report is assigned will proceed to communicate the outcome, informing the Joint Committee as well as:
- the Board of Directors;
- the Board of Statutory Auditors of Gessi, if the report involves a member of the Board of Directors;
- the shareholders of Gessi S.p.A., if the report involves both a member of the Board of Directors and a member of the Board of Auditors.

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5.4.4. FEEDBACK TO THE WHISTLEBLOWER

The Joint Committee shall also inform the whistleblower of the outcome of the report, within three months from the date of acknowledgement of receipt or – in the absence of such notice – within three months from the date of expiry of the seven-day period for such notice.

In particular, upon expiry of the three-month period, the report manager may inform the whistleblower of:

- the filing of the report, stating the reasons;
- whether the report is well-founded and forwarded to the competent internal bodies;
- the activity carried out so far and/or the activity it intends to carry out.

In the latter case, the report manager will also inform the whistleblower of the subsequent final outcome of the investigation of the report (archiving or finding that the report is well-founded with transmission to the competent bodies).

6. PROTECTIONS OF THE WHISTLEBLOWER AND THE REPORTED PERSON

6.1 PROTECTIONS OF THE WHISTLEBLOWER AND ASSOCIATED PERSONS

In compliance with the provisions of the applicable legislation, Gessi has taken measures to protect the whistle-blower such as:

- the obligation to keep his identity confidential;
- the prohibition of retaliatory acts against him/her;
- the limitation of his/her liability for the collection or dissemination of certain types of protected information.

Gessi guarantees the confidentiality of the identity of the whistleblower and any other information, including any attached documentation, from which the identity of the whistleblower can be directly or indirectly traced.

The same guarantee is provided for persons involved and/or named in the report, as well as for facilitators, in view of the risk of retaliation.

In this regard, in the context of the disciplinary proceedings initiated by the body against the alleged perpetrator of the reported conduct, the identity of the whistleblower 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, on the other hand, the charge is based, in whole or in part, on the report and the identity of the person making the report is indispensable for the defence of the person charged with the disciplinary offence or of the person in any event involved in the report, the report can only be used for the purposes of disciplinary proceedings if the whistleblower has expressly consented to the disclosure of his/her identity.

In such cases, the Company will give prior notice to the whistleblower in writing of the reasons why disclosure of the confidential data is necessary.

If the whistleblower denies his/her consent, the report cannot be used in the disciplinary proceedings, which, therefore, cannot be commenced or continued in the absence of further elements on which to base the charge.

This does not prejudice in any case the Company's right to proceed with a complaint to the Judicial authorities, should the conditions be met.

In any case, any form of retaliation against the whistleblower, understood as any conduct, act or omission, even if only attempted or threatened, occurring in the work context and resulting – directly or indirectly – in unfair harm to the protected persons, is prohibited.

Retaliatory acts taken in violation of this prohibition are null and void.

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The following are to be considered 'retaliatory offences', by way of example but not limited to:

- dismissal, suspension or equivalent measures;
- downgrading or non-promotion;
- change of duties, change of place of work, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other penalties, including pecuniary penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- o) early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- a request to undergo psychiatric or medical examinations.

In accordance with the legislation in force, the Company applies the same protections not only to the whistle-blower, but also to the following persons:

- facilitator, i.e. the natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential;
- persons in the same employment context as the whistleblower, the person making a complaint or the person who has made a public disclosure and who are linked to them by a stable emotional or family relationship up to the fourth degree;
- co-workers of the whistleblower or of the person filing a complaint or making a public disclosure, who work in the same work environment as the whistleblower and who have a regular and current relationship with that person;
- entities owned – either exclusively or in majority by third parties – by the whistleblower, person making a complaint or person making a public disclosure;
- entities where the whistleblower, person making a complaint or person making a public disclosure works.

6.2 PROTECTION OF THE REPORTED PERSON

In accordance with current legislation, Gessi has also adopted safeguards to guarantee the privacy of the reported person, with the only limitation being the application of legal provisions requiring the disclosure of names.

During the verification and investigation activity, the individuals concerned by the Reports may be involved, and under no circumstances will any action be taken solely on the grounds of the Report, in the absence of concrete evidence of its content.

This could possibly occur as a result of other evidence found and ascertained from the Report itself.

The report is not sufficient to initiate disciplinary proceedings.

The Reported person is assured the opportunity to provide any necessary clarification, should it be decided to proceed with the investigative activity as a result of substantiated and relevant information.

7. RETENTION OF DOCUMENTATION

In order to ensure the reconstruction of the different stages of the process, it is the responsibility of the Designated Body to ensure:

1. the traceability of Reports and their receipt, filing, investigation and assessment;
2. the storage of the documentation relating to the Reports and the related verification activities, as well as any decision-making measures taken by the competent functions in special archives, with the appropriate levels of security/confidentiality;
3. the retention of documents and reports for the period of time prescribed by law and in any case in compliance with the applicable data protection legislation.

The functions involved in the activities of verifying the validity of the Report ensure, each to the extent of its competence, the traceability of the data and information and provide for the storage and archiving of the documentation produced so as to enable the reconstruction of the different stages of the process.

8. DISCIPLINARY SANCTIONS

Violation of this procedure constitutes a disciplinary offence, from which the application of the specific sanctions identified in the specific document entitled “disciplinary system” may result.

Those who have made a report in bad faith are also subject to disciplinary sanction.

9. RESPONSIBILITY AND UPDATING OF THE POLICY

The Designated Body is responsible for this Policy and ensures that it is regularly updated.

10. DISSEMINATION AND COMMUNICATION OF THE POLICY

The Company shall inform all Recipients of the Policy, its existence and content.

11. TRAINING

The Designated Body will be in charge of planning and carrying out training activities related to the Policy as well as posting it on the corporate website.

Revision	Date	Subject of revision
3.0	21/11/23	Revised and updated following the entry into force of Legislative Decree 24/2023
2.0	15/03/21	Formal amendments
1.0	20/01/19	First issue

Approved by the Gessi Board of Directors on 12 March 2024