



**Management of  
Whistleblowing**  
POLICY



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## 1. OBJECTIVES OF THE POLICY

The Whistleblowing Policy (hereinafter the "Policy") of Rossoevolution Srl ("Rossoevolution" or the "Company") aims to define the contents and practices for reporting violations - both past and future, determine the levels of protection for whistleblowers, and outline the stakeholders involved in the management, as well as the recipients.

The provisions contained in this Policy do not affect nor contribute to the emergence of the right to report and denounce to the competent judicial and/or supervisory authorities.

This document has been drafted in accordance with the current legislative provisions on the subject to ensure the Recipients respect the principles of confidentiality and anonymity protection, the prohibition of retaliation against the reports made, as well as support measures and limitation of liabilities, according to the legislation in force at any regulatory level: regional, national, and international.

## 2. REFERENCE LEGISLATION

- i) EU Regulation 2016/679 on the protection of natural persons regarding the processing of personal data, as well as the free movement of such data, and repealing Directive 95/46/EC;
- ii) European Directive No. 2019/1937, introduced for all EU Member States the so-called right to report as a tool for the prevention of unlawful acts and as a statement of the right to expression.
- iii) Legislative Decree of 10 March 2023, No. 24 "Implementation of EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and providing provisions regarding the protection of persons who report violations of national regulatory provisions";
- iv) Discipline of the administrative responsibility of legal persons, companies and associations, even without legal personality, Legislative Decree 231 of 8 June 2001 and subsequent amendments and integrations;
- v) "Code on the Protection of Personal Data", Legislative Decree 196 of 30 June 2003 and subsequent amendments and integrations;

Rossoevolution, in all phases of the Whistleblowing process, undertakes to guarantee, with all available means, the following principles, and similarly requires respect for them from all persons involved in this process.

**Principle of confidentiality:** (Art. 12 Legislative Decree 24/2023) reports cannot be used beyond what is necessary to give adequate follow-up to them. The confidentiality of the whistleblower's identity, the information disclosed in the report, and the documentary evidence is guaranteed. and/or audiovisual content therein.

The principle is configured ex. Art. 12 Legislative Decree No. 24 of 2023, as an obligation of the company towards the whistleblower to ensure the confidentiality of the acts and facts reported. The identity of the Reported Person cannot be revealed - neither directly nor indirectly through any information from which such identity may be inferred - except with the express consent of the Whistleblower. The report is exempt from documentary access pursuant to Articles 22 and following of Law 241 of 1990.



**Principle of impartiality:** the information contained in the report will be analysed by the Case Manager in full respect of justice and without any influence of opinions and personal interests, avoiding any kind of discrimination.

**Principle of proportionality:** personal data not useful for the evaluation of the reports will not be collected or, if accidentally collected, will be immediately deleted. Investigations conducted will also be carried out according to adequacy criteria and commensurate with their achievement.

**Principle of acting in good faith:** the protections guaranteed to the Whistleblower are also provided if the report is unfounded due to the non-existence of the acts and facts reported, provided that at the time of the report, the whistleblower had reasonable grounds to believe that the information fell within the scope of the violation.

No retaliation or discrimination, direct or indirect, can result for those who have made a report in good faith. Sanctions are foreseen against the Whistleblower, where possible, in case of reports made with malice or gross negligence or that should prove to be false, unfounded, defamatory in content, or otherwise made solely to harm the Company, the Reported Person, or other subjects involved in the report.

### 3. DEFINITIONS

Pursuant to the combined provisions of Art. 1 and Art. 2 of Legislative Decree 24/2023, the following definitions qualify.

The "**Reports**" subject to this Policy indicate the communication, through the procedure set out in the following paragraphs, of information on Violations.

The "**Violations**" concern actions or omissions committed during work activities or related to them, by any subject within Rossoevolution, on its behalf or in relations with Rossoevolution or Rossoevolution's stakeholders (including Rossoevolution's joint ventures), that have occurred, can reasonably be supposed to have occurred or are very likely to occur, as well as attempts to conceal such actions or omissions, and that constitute or may constitute a violation, or an inducement to a violation or undermine the object or purpose:

- of laws and other applicable regulations, at all levels (local, regional, national, international), subject to any specific limitations defined by locally applicable regulations;
- of the values and principles established in Rossoevolution's Code of Ethics.

The "**Whistleblower**" (the so-called **Whistleblower**) is the natural person who reports, discloses or denounces, to the competent and designated authorities, a Violation - of National, European, or company policy provisions.

Company regulations or other company normative act - aimed at harming the interest and integrity of Rossoevolution and of which they became aware in the work context.



**The "Reported Person" (the so-called Involved Person)** is the natural or legal person mentioned and involved in the report, or the subject designated as the author, or presumed author, of the report.

**The "Case Manager" (the so-called Report Manager)** is the external professional to Rossoevolution's organization, responsible for managing, evaluating, and resolving the report received through the designated Reporting Channel.

**The "Facilitator"** is the natural person who assists the Whistleblower in the reporting process, provided they operate within the same work context and whose assistance must be kept confidential.

By way of example, reports concern:

- a) criminal, administrative, accounting violations; violation of European, national, regional, and local regulations (public procurement; financial services, products, and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radioprotection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy protection and personal data protection and network and information systems security);
- b) violation of company Policies, Rossoevolution's Code of Ethics and Disciplinary Code;
- c) Behaviours that cause or may cause any type of damage (economic-financial, safety, environmental, and reputational) to Rossoevolution, its employees and collaborators, and third parties with whom the company interfaces.

**The "Work Context":** work or professional activities carried out within Rossoevolution and the working relationships through which a subject acquires information on violations.

**The "Retaliation":** any behaviour, act or omission, even if only attempted or threatened, carried out following the report or the complaint to the designated competent authority, which causes - or could cause - unjust damage to the reporting subject who has lodged the complaint.

**The "Follow-Up":** action taken by the Case Manager to whom the management of the report is entrusted and, therefore, the evaluation of the existence of the reported facts, the outcome of the investigations and the measures adopted.

**The "Feedback":** communications or feedback to the reporting person relating to the developments of the report.

This Policy is addressed to recipients designated hereinafter, i.e., all natural persons, identified and identifiable, who have become aware of Violations against Rossoevolution:

- a) Employees, collaborators, interns (paid and unpaid), members of the Board of Directors and Shareholders;
- b) Suppliers and customers;
- c) Any other stakeholder.



#### **4. INTERNAL REPORTING CHANNEL**

The Whistleblowing portal dedicated to reports is accessible at the following link: [ROSSOEVOLUTIONSRL - Home \(integrityline.com\)](https://www.integrityline.com).

Access to the portal is subject to the no-log policy in order to ensure the whistleblower's total confidentiality of their identity. The IT systems cannot identify the IP address, and the portal has been securely designed to prevent unauthorized personnel from accessing the information.

Reports submitted through the dedicated Portal will be delivered to the external Case Manager, therefore independent and equipped with the appropriate skills for the assigned tasks to ensure diligent management of the Reports.

#### **5. TRANSMISSION METHODS AND CONTENTS OF THE REPORT**

After accessing the Portal, the whistleblower will be guided through filling out a questionnaire consisting of open and/or closed questions that will allow them to provide the elements characterizing the report (facts, temporal context, economic dimensions, etc.). At the end of the questionnaire, the Portal will ask the whistleblower whether or not they wish to provide their identity. In any case, the whistleblower can provide their identity details later through the Portal. Upon submitting the report, the Portal will issue the whistleblower a unique identification code (ticket). This number, known only to the whistleblower, cannot be recovered in case of loss. The ticket will serve the whistleblower to access, always through the Portal, their report in order to: monitor its progress; add further elements to substantiate the report; provide their identity details; answer any follow-up questions. The Portal, in fact, allows for the establishment of a virtual conversation (chat) between the whistleblower and the recipient, ensuring, at the whistleblower's discretion, anonymity.

Reports must be made in good faith and must be accompanied by information as precise and timely as possible to allow for effective verification of the validity of the reported events.

The report must, therefore, include:

- Description of events, including place and date;
- Law, Regulation or Company Policy believed to have been violated;
- Direct identification of the Reported Person or useful information for their identification;
- Any documents or other useful elements for evidentiary purposes.

#### **6. MANAGEMENT OF REPORTS**

Reports submitted through the Portal will be examined, through a preliminary analysis, by the Case Manager, who will verify the existence of sufficient requirements for a Violation and whether it is potential or actual. For this operation, the Case Manager will liaise with an internal subject within the Rossoevolution organization appointed internally by the CEO of Rossoevolution for the verification of reports. If the outcome of the so-called plausibility check is positive, the Case Manager will further investigate the contents of the report, also using the chat available on the portal with the whistleblower to obtain additional information.



However, if the report does not fall within the scope of this Policy and there is, therefore, an absence of sufficiently substantiated elements or the unsubstantiated nature of the facts mentioned, the report will be archived with the related reasons.

In conducting the aforementioned analysis, the Case Manager may use - if deemed necessary - the support of other company functions and other specialized external professionals, ensuring the confidentiality of the information and anonymizing personal data, while maintaining that the responsibility for complying with the principles contained in this Policy lies - in any case - with the Case Manager.

Once the verification phase is concluded, the Case Manager will present a report to the company managers, summarizing the investigations carried out, the methods used, and the verification results, and the reported person will be promptly informed of the investigation outcome to guarantee their recognized right to defence.

## **7. PROHIBITION OF RETALIATION**

Following the combined provisions of Art. 17 and Art. 20 of Legislative Decree 24/2023, the recipients of this Policy involved in the reporting processes cannot suffer any retaliation.

By way of example, retaliation includes the following cases:

- a) dismissal, suspension, or equivalent measures;
- b) demotion or lack of promotion;
- c) change of duties, change of workplace, reduction of salary, modification of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative performance appraisals or negative references;
- f) adoption of disciplinary measures or other sanctions, including monetary;
- g) coercion, intimidation, harassment, or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damages, including reputational damage, especially on social media, or economic or financial disadvantages, including loss of economic opportunities and loss of income;
- l) inclusion in unofficial lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- m) early termination or cancellation of a contract for the supply of goods or services;
- n) cancellation of a license or permit;
- o) request for psychiatric or medical examinations.

Rossoevolution does not tolerate any form of retaliation, threat or discrimination - attempted or actual - and commits, with all available means, to eliminate them. To this end, Rossoevolution reserves the right to take appropriate action against anyone who carries out or attempts to carry out the aforementioned actions.



## 8. DATA PROCESSING

To ensure the correct use of the information contained in the report and its traceability, Rossoevolution ensures the documentation is archived for a period of two years from the date of the report's closure.

Personal data (including any data belonging to special categories, such as racial and ethnic origin, religious and philosophical beliefs, political opinions, membership in political parties or trade unions, as well as personal data revealing health status and sexual orientation, data relating to any offences or criminal convictions) of Whistleblowers and other subjects involved, acquired during the management of Reports, will be processed to comply with the obligations imposed by the applicable "Whistleblowing" legislation, within the limits and with the guarantees provided by such legislation, in full compliance with applicable data protection regulations.

The processing of personal data will be carried out by the Report Manager (subject to any specific local regulations on the matter and any conflicts of interest), solely for the purpose of executing the procedures established in this Policy. Rossoevolution will make an adequate privacy policy available to the interested parties depending on the channel used to submit the Report.

According to the principles of "privacy by design" (data protection by design) and "privacy by default and minimization" (default privacy and minimization), Rossoevolution has designed and implemented confidential channels to receive (both in writing and orally) Reports and manages them securely to ensure the anonymity of the Whistleblower or the confidentiality of their identity and any third parties involved (except for the necessary and proportionate obligations within the context of investigations by the competent authorities or judicial proceedings). The processing of personal data will be limited to what is strictly necessary and proportionate to ensure the correct management of the Report and in any case not beyond the term provided by the applicable legislation. Once this period has expired, the Report Manager must anonymize the contents of the Reports.

Data processing operations will be entrusted, under the supervision of the Case Manager, to employees duly authorized, instructed and specifically trained in the execution of whistleblowing procedures, particularly concerning security measures and the protection of the confidentiality of the subjects involved and the information contained in the Reports or to external specialists, in this case adopting adequate contractual safeguards.

The personal data contained in the Reports may be communicated by the Case Manager to the corporate bodies and internal functions that may be competent from time to time, as well as to the Judicial Authority and/or any other competent authority, or to duly authorized third parties, for the purposes of activating the necessary procedures to ensure, as a result of the Report, adequate judicial and/or disciplinary protection against the Reported Person(s), where the elements collected and the investigations carried out reveal the validity of the initially reported circumstances.

The exercise of the rights of the interested parties provided for by the applicable personal data protection legislation may be limited where necessary to ensure full compliance with the applicable whistleblowing legislation and to protect the confidentiality of the Reports and the interested parties.





## **9. APPLICATION METHODS**

Reports must be submitted using the following channel:

Via web link [ROSSOEVOLUTIONSRL - Home \(integrityline.com\)](https://www.integrityline.com).

## **10. TRAINING**

The Whistleblowing Training Course is conducted in conjunction with the introduction of the legislation and will be conducted concurrently with the hiring of new employees and collaborators in Rossoevolution, through an asynchronous course that focuses on the legislation concerning Whistleblowing discipline, highlighting the protection for those who report illegal activities in the corporate context.

The Online Whistleblowing Course includes a section dedicated to privacy violation and anti-corruption, as well as prevention measures and guidelines to follow as indicated by ANAC (National Anti-Corruption Authority), with a careful analysis of the discipline, information on using the platform and instructions from the Case Manager.



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