



**ARTSANA GROUP**

**WHISTLEBLOWING POLICY**

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## 1. INTRODUCTION

The purpose of this Policy is to provide principles and rules for the management of the Artsana Group Whistleblowing System.

Artsana Group Whistleblowing System is structured to comply with the relevant applicable laws on whistleblowing, as well as on personal data protection as a fundamental aspect to take into account, including without limitations the following:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law.
- Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016, regarding the protection of natural persons with regard to the processing of personal data.
- Member States' transposition law of the Directive (EU) 2019/1937.

This Policy applies to, and is binding for, the operating companies of the Artsana Group constituted in the territory of an EU Member State. Management Body of the relevant company is in charge of approving this Policy. In this respect each Artsana Group company constituted in the territory of an EU Member State is required to harmonize this Policy locally, in a manner which will be consistent with the statutory requirements, if any, of the jurisdiction in which it is established.

Therefore, in order to transpose this Policy, each Artsana Group company adopts a specific local procedure that is structured in the same way and forms an annex to this Policy.

Any derogation to this Policy is therefore permitted only to the extent it is required by local applicable laws and regulations. Such derogations may be carried out through the local annexes to the Policy.

## 2. DEFINITIONS

<b>Annex</b>	means each annex to this Policy consisting of the transposition procedures adopted by Artsana Group companies.
<b>Artsana or Company</b>	means Artsana S.p.A.
<b>Artsana Group or Group</b>	means Artsana and its subsidiaries with the exception of Prenatal Retail Group S.p.A. and its subsidiaries.
<b>Concerned Person</b>	means a person who is mentioned or is referred to in the Whistleblowing Report as a person to whom the breach is attributed or with whom that person is associated.
<b>Directive</b>	means Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law.
<b>GDPR</b>	means Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016, regarding the protection of natural persons with regard to the processing of personal data.
<b>Group Company</b>	means each company part of the Artsana Group constituted in the territory of a European Union Member State required to adopt the present Policy.
<b>Policy or WB Policy</b>	means the present policy and its annexes.
<b>Protected Persons</b>	means the persons other than Whistleblower which are protected under this Policy in case of Whistleblowing Report falling into the principles and

	<p>rules as set forth in this Policy, including without limitations the following: (a) facilitators (<i>i.e.</i>, persons who assist a Whistleblower in the reporting process); (b) third persons who are connected with the Whistleblower and who could suffer retaliation, such as colleagues or relatives of the Whistleblower; (c) legal entities that the Whistleblower owns, works for or is otherwise connected with in a Work-Related Context; (d) shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members; (e) any persons working under the supervision and direction of contractors, subcontractors and suppliers which have submitted a Whistleblowing Report.</p>
<b>Recipient</b>	<p>means the person or function appointed as recipient of Whistleblowing Reports in each Group Company.</p>
<b>Whistleblower</b>	<p>means any employee, officer, director, manager, internal stakeholder, any third party which acts on behalf of or interacts with Artsana Group (including without limitations customers, suppliers, contractors, agents, brokers and similar), volunteer and trainee, candidate to job-related relationships (for the information acquired during the recruitment process or other pre-contractual negotiations), former employees, who submit a Whistleblowing Report.</p>
<b>Whistleblowing Report</b>	<p>means the report submitted by a Whistleblower via the Artsana Whistleblowing System, in accordance with the principles and rules as set forth in this Policy.</p>

<b>Whistleblowing System</b>	means the platform implemented by Artsana Group for whistleblowing, enabling the establishment of an internal reporting channel for each Group company.
<b>Work-Related Context</b>	means current or past work activities in or for Artsana Group through which the Whistleblower acquires information on alleged breaches falling into the Whistleblowing System scope.

### 3. POLICY SCOPE

The violations acquired in the Work-Related Context that can be reported by Whistleblower shall first and foremost harm the public interest or the integrity of Artsana (or of a Group Company) and consist of:

1. offences falling within the scope of EU or national acts relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;
2. acts or omissions affecting the financial interests of the European Union;
3. acts or omissions concerning the internal market, including violations of EU competition and State aid rules as well as violations concerning the internal market related to acts in breach of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
4. acts or conduct that frustrate the object or purpose of the provisions of European Union acts in the areas indicated in the points above;
5. violations of the Artsana Group policies, directives and procedures concerning the following matters:
  - (i) anti-bribery;
  - (ii) anti-money laundering;
  - (iii) human rights;

- (iv) environmental, social, and corporate governance (ESG);
- (v) information security and cyber security;
- (vi) antitrust.

6. violations set forth in the laws transposing the Directive and indicated in the Annexes.

For the sake of clarity, it is understood that the Artsana Group Whistleblowing System can be used only and exclusively for Whistleblowing Reports falling into the scope of this Policy.

#### **4. INTERNAL WHISTLEBLOWING SYSTEM**

Artsana has activated the following internal Whistleblowing System, which allows reports to be sent electronically in written form and guarantees, including through the use of cryptography, the confidentiality of the Whistleblower, the Concerned Person, any mentioned person as well as the content of the Whistleblowing Report and its documentation:

[Artsana Whistleblowing Portal \(convercent.com\)](https://convercent.com)

This internal Whistleblowing System was established by giving information to union representatives (where required by applicable local regulations).

Through the above platform, Artsana and each Group Company establishes autonomous internal reporting channel.

The internal reporting channel allows reports to be made in writing or by uploading an audio file.

Where the audio file is used for reporting, subject to the consent of the Whistleblower, the Recipient shall have the right to document the oral reporting in the way required by the applicable regulations and provided by the relevant Annex.

##### **4.1. RECIPIENT**

Whistleblowing Report is received by the Recipient, who should be identified for each Group Company in accordance with applicable regulations.

The Recipient has been specifically trained on whistleblowing law and the Artsana Whistleblowing System (including the relevant Annex).

## **4.2. WHISTLEBLOWING MANAGEMENT**

### **4.2.1. Preliminary assessment of Whistleblowing Report**

The Whistleblowing Reports are subject to a preliminary assessment by the Recipient to decide whether it falls within the scope of this Policy and qualifies as relevant.

If relevant, the Whistleblowing Reports are then analyzed and evaluated by the Recipient who initiates the process of managing the report.

An internal Whistleblowing Report submitted through a channel other than the platform indicated in this Policy must be forwarded immediately (within seven days) to the relevant Recipient through the internal reporting channel indicated in the Annex relating to the Group Company to which the report concerns, giving simultaneous notice to the Whistleblower.

### **4.2.2. Whistleblowing Report management**

The Recipient is required to carry out the following activities

- notifying the Whistleblower of receipt of the Whistleblowing Report within seven days from the date of receipt;
- maintaining interlocutions with the Whistleblower and - if necessary - requesting additions from the Whistleblower;
- diligently following up on the Whistleblowing Reports received;
- providing acknowledgement of the Whistleblowing Report within three months from the date of the notice of receipt or, in the absence of such notice, within three months from the expiration of the seven-day period from the submission of the Whistleblowing Report.

In the Whistleblowing Report management, the Concerned Person may be heard, or if requested by the latter shall be heard, by Recipient, including through written observations and documents.

The Whistleblowing Reports (and related documentation) are retained for as long as necessary to process them and, in any case, no longer than the deadline established by the applicable local regulations.



Each Group Company may establish in its Annex of reference, more stringent fulfillments in the management of Whistleblowing Reports in accordance with relevant local regulations.

#### **4.2.3. Decision on Whistleblowing Report**

Where, as a result of the internal investigations conducted and based on the evidence collected during the analysis of the Whistleblowing Report, the Whistleblowing Report is found to be grounded, the Recipient considers whether to suggest to the relevant internal company function: (i) disciplinary measures; (ii) appropriate actions to remedy the situation that has emerged from the report and the internal investigations; and (iii) actions to prevent such a situation from recurring in the future.

Each Group Company may specify in the reference Annex the details of the activities to be carried out for the analysis of reports and subsequent actions.

### **5. PROTECTION MEASURES**

Artsana and each Group Company are engaged and strongly committed to protect bona fide Whistleblowers (as well as Protected Persons and of the Concerned Persons) and shall refrain from intimidating, discriminating and retaliating (such as through dismissal, change of duties, non-renewal, postponement or transformation of the fixed-term employment agreement, as well as any other intimidating, discriminating and retaliating circumstance as provided in the relevant local implementing law(s)), against Whistleblower and/or Protected Persons for the facts and the other circumstantiated events provided in good faith and to the best of Whistleblower direct knowledge in the Whistleblowing System.

The above is without prejudice to the right of the relevant Company to start a disciplinary proceeding and apply (at the end) a disciplinary measure against a Whistleblower who will be found to have knowingly and willfully or gross negligently made a fake and/or defamatory and/or misleading Whistleblowing Report.

It should be noted that Whistleblower protection (as well as the one of the Protected Persons) is guaranteed under the condition that:

1. at the time of the submission of the Whistleblower Report, the Whistleblower had reasonable grounds to believe that the information about the reported violations was true and fell within the Whistleblowing System scope set forth in Section 3 of this Policy;

2. the report was made through Whistleblowing System (as indicated above).

The protective measures also apply in the case of anonymous reporting, if the Whistleblower was later identified and retaliated against due to the Whistleblower Report.

Each Group Company may apply specific protection measures according to local regulations and in compliance with the relevant Annex.

## **6. CONFIDENTIALITY**

In the cases where the disclosure of Whistleblower identity is necessary for the defense of the Concerned Person, disclosure of the Whistleblower identity is subject to the prior consent of the Whistleblower itself, with prior notice to Whistleblower about the reasons of its identity disclosure.

In this respect, each company of Artsana Group having to manage a Whistleblowing Report shall observe and enforce rigorous standards of prudence, continence, proportionality and confidentiality of information as well as Whistleblower personal identity protection, in compliance with applicable laws. In this regard, it is possible to obscure those personal data which are not strictly necessary, to use password-protected files, to share a redacted or summarized version of the Whistleblowing Report, depending on the contents and the kind of facts and information reported, on a case-by-case basis.

## **7. DATA PROTECTION**

The processing of personal data in the management of reports is carried out in accordance with the GDPR.

The Company has defined its model for the receipt and management of internal reports, identifying appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment.

The relationship with external providers who process personal data on behalf of the Company must be regulated in accordance with Article 28 of the GDPR.

Whistleblowers and Concerned Persons must be provided with appropriate information pursuant to Articles 13 and 14 of the GDPR.

Personal data that are manifestly not useful for the processing of a specific report shall not be collected or, if collected, shall be deleted immediately.

## **8. PENALTIES**

Any natural or legal person responsible for violations of the Directive and violations of the local transposing laws will be subject to fines and/or disciplinary sanctions. Behaviors that may be punished include, for example, the following:

- retaliation in connection with reporting;
- hindrance or attempted hindrance to the making of the Whistleblowing Report;
- violation of the confidentiality obligations.

The Annexes indicate the applicable penalties according to the provisions of the local transposing law.

## **9. EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE**

Pursuant to the EU Directive, Whistleblower can submit a Whistleblowing Report to external reporting channels or can make public disclosure only if the conditions set forth in the local transposing laws are met.

Member States shall designate the Authorities competent to receive, give feedback and follow up on such reports. For this purpose, the identified Authorities shall establish external reporting channels, which Whistleblower may use.

For an indication of the external reporting channels established by each country and the requirements for making such reports (as well as the requirements for making public disclosure), please refer to the specific Annex of this Policy.

## **10. WHISTLEBLOWING TRAINING AND INFORMATION**

Information on this Policy is made accessible to all and available on the Artsana Group intranet and website: <https://www.artsana.com/>.

Information on the Policy is also made available when an employee is hired and when an employee leaves.

Whistleblowing training is, moreover, included in the personnel training plans provided by the Company in the area of compliance.