

Whistleblowing procedure pursuant to Legislative Decree 24/2023

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1. REGULATORY REFERENCES

- LAW no. 179 of 30 November 2017 containing "*provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship*";
- Legislative Decree no. 24 of 10 March 2023 on the "*implementation of 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 law and laying down provisions on the protection of persons who report breaches of national legal provisions*";
- GDPR – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data. - Legislative Decree no. 196 of 30 June 2003 – Personal Data Protection Code. D.LGS. 101 of 10 August 2018 no. 101 containing "*provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679*";
- Guidelines on the protection of persons reporting violations of European Union law and protection of persons reporting violations of the national regulatory provisions of the National Anti-Corruption Authority approved by resolution no. 311 of 12 July 2023.

2. PURPOSE AND DEFINITIONS

The purpose of this procedure is to describe how reports are handled and the measures taken by the private entity to protect whistleblowers.

Definitions

- **Whistleblower** : identifies a natural person who reports violations of national or European Union regulatory provisions, which harm the public interest or the integrity of a public administration or private entity, of which he or she has become aware in the context of his or her public or private work context.
- **Reporting**: written or oral communication to report the violation of rules and offenses that harm the interest or integrity of the private entity learned by virtue of the office held but also information acquired on the occasion of and/or due to the performance of work duties, albeit casually.

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The following are excluded:

- a) Disputes, claims or requests related to a personal interest of the Reporting Person that relate to individual employment relationships;
 - b) Reports whose procedures are already regulated by law, such as, for example, reports relating to the financial markets and the prevention of money laundering and terrorist financing in banking and insurance matters (see Annex 1 Part II to Legislative Decree 24/2023).
 - c) National Security Reports.
 - d) This is without prejudice to the application of the provisions of the law protecting classified information, medical and forensic professional secrecy and the secrecy of court decisions.
- **Violations:** conduct, acts or omissions that harm the interest or integrity of the private entity and consist of:
- 1) civil or criminal offences;
 - 2) offences falling within the scope of EU or national acts in the following areas: public procurement; financial services, products and markets and the 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; protection of privacy and protection of personal data and security of networks and information systems;
 - 3) acts or omissions affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
 - 4) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market linked to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation corporate tax;
- **Information on Violations:** information, including reasonable suspicions, concerning Violations committed or which, on the basis of concrete evidence, may be committed in the organization with which the Reporting Person or the person making a complaint to the judicial or accounting authority has a legal relationship in the terms set out in paragraph 3 of this procedure.

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- **Facilitator:** a natural person who assists provides advice or support to the reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential (e.g. a colleague – excluding the trade union representative for whom the rules of repression of anti-union conduct referred to in Law 300/1970 apply);
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial authority or the public disclosure and which causes or may cause unjust damage to the Reporting Person or to the person who filed the complaint, directly or indirectly.

Unless otherwise specified:

- (i) All capitalized terms in the text of this procedure shall have the meanings defined above;
- (ii) The terms defined above in the singular have the corresponding meaning even when used in the plural and vice versa.

3. ADDRESSEES OF THE PROCEDURE

This procedure is aimed at all those who have relationships, within their work context, with the company.

By way of example, it is addressed to:

- directors, statutory auditors, auditors, shareholders;
- employees, middle managers, managers;
- subjects who find themselves, even temporarily, in working relationships with the company, even if they do not have the qualification of employees (volunteers, trainees, paid or not), hired on a probationary period;
- all those who, although external to the company, work directly or indirectly for the company, by way of example attorneys, agents, collaborators, consultants, self-employed workers, business partners.

4. PROTECTION OF THE REPORTING PERSON

The personal reasons that led the Reporting Person to report are irrelevant for the purposes of dealing with the report and protecting against retaliatory measures. However, it is understood that whistleblowing reports are not considered to be those relating to a dispute, claim or request related to a personal interest of the Reporting Person and as such will not be subject to protection under the terms set out in this paragraph.

The conditions for the protection of the Reporting Person are as follows:

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- a) truthfulness of the Report: at the time of the report, the Reporting Person must have reasonable grounds to believe that the Violation Information is true and constitutes a violation of legal provisions that harm the interest and/or integrity of the entity; mere suspicions or rumors or public domain news are not enough;
- b) the Report is made in accordance with the provisions of this procedure.

NB: the limitation of liability and the protection of the Reporting Person cease if he/she is convicted, even only in the first instance, for the crimes of defamation or slander or his/her civil liability has been ascertained for the same reason in cases of wilful misconduct or gross negligence. In this case, the Reporting Person may be subject to disciplinary sanctions in accordance with the terms set out in the applicable CCNL.

Protection of confidentiality: of the Reporting Person, the Facilitator and the persons involved and/or mentioned in the Report.

Reports may not be used beyond what is necessary to follow them up.

The identity of the Reporting Person and the information that can identify him or her may not be disclosed, without the express consent of the Reporting Person, to persons other than the person in charge of handling the Reports identified in paragraph 7.3.

Any processing of personal data provided for in this procedure is carried out in accordance with EU Regulation 2016/679, Legislative Decree 196/2003 and Legislative Decree 51/2018. Data that are clearly not useful for the processing of a specific report are not collected.

The person in charge of managing the reports, referred to in point 7.3 of the procedure, acquires, with respect to such data, the role of data controller and the data subject must contact him/her, through the channels provided for in point 7 of this procedure, to exercise his/her rights of access, modification, cancellation referred to in articles 13 et seq. of the GDPR.

Limitations of liability: the Reporting Person is not punishable for the dissemination of Information on Violations covered by secrecy (other than the hypotheses of classified information, forensic and medical professional secrecy or judicial for which the obligation of secrecy remains) or relating to the protection of copyright, the protection of personal data or that reveals information that offends the reputation of persons involved or reported, if the Report complies with the provisions of Legislative Decree 24/2023 and this procedure.

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Protection from possible Retaliation: the Reporting Person is protected from retaliatory conduct such as:

- a) dismissal, suspension or equivalent measures;
- b) relegation or non-promotion;
- c) change of duties, change of place of work, reduction of salary, modification of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanctions, including financial sanctions;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or unfavourable treatment;
- i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- j) non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- m) the early termination or cancellation of the contract for the supply of goods or services;
- n) the cancellation of a licence or permit;
- o) the request to undergo psychiatric or medical examinations.

Such acts, if committed for retaliatory purposes, are null and void. In the event of retaliatory dismissal, the Reporting Person has the right to reinstatement in the workplace pursuant to Art. 18 of the Workers' Statute. Any retaliatory behaviour can be reported to ANAC through the systems provided at link <https://www.anticorruzione.it/-/whistleblowing>.

Prohibition of waivers and transactions of rights and means of protection: waivers and transactions, in whole or in part, that have as their object the rights and protections provided for by D.gs 24/2023 are not valid, unless they are carried out in protected venues (judicial, administrative or trade union) referred to in art. 2113, par. 4, of Italian civil code.

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5. OBLIGATIONS OF THE WHISTLEBLOWER

Compliance with this procedure is an integral part of the obligations resulting from the employment relationship in place with the company.

6. DYSCLIPLINARY ASPECTS

Retaliatory or discriminatory behaviour towards the whistleblower or in violation of the procedures that guarantee the confidentiality of the Reports, must be reported to ANAC and to the person in charge of the reports referred to in point 7.3 of this procedure, who will inform the Board of Directors, so that it can take the necessary disciplinary measures against those who have committed the violation.

Similarly, in the event that the Reporting Person is convicted, even only in the first instance, for the crimes of defamation or slander or his civil liability has been ascertained for the same reason in cases of wilful misconduct or gross negligence, the latter may be subject to disciplinary sanctions in the terms set out in the company's CCNL.

7. REPORTING TOOLS

7.1 Characteristics of the Report:

In order for the Report to be evaluated in accordance with the terms set out in the following point of the procedure, it is necessary that it be as detailed as possible, with an indication of the time and place in which the Violation occurred, with a description of the facts and with an indication of the personal details or other elements that make it possible to identify the person or subjects to whom the reported facts are attributed or other subjects with knowledge of the circumstances. Where possible, it is useful to attach documents that can provide evidence of the facts.

NB. in the event that the reported fact is not adequately substantiated, the Reporting Person may be asked to provide additional elements through the dedicated channel or in person, if the Reporting Person has requested a meeting.

7.2 Anonymous reports:

Anonymous Reports received through the reporting channels identified below will be received, processed and stored according to the general retention criteria established for other reports and, in the event that the

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whistleblower is subsequently identified, may still benefit from the protection measures referred to in the legislation and better detailed in the previous paragraph.

However, in the event that the anonymous Reports are not adequately substantiated, it may be impossible for the person in charge referred to in point 7.3 to carry out further activities to deal with them.

7.3 Recipient of the Internal Channel Report:

The company Fri-El Green House S.r.l. Società Agricola, in accordance with the ANAC guidelines, has decided to assign the role of person in charge of the management of whistleblowing reports to a person within the company, identifying **Mr. Alberto Dal Toso** as the person in charge of managing the Reports, who can have the requirements of impartiality and independence provided for by the legislation.

7.4 Types of Reporting:

In written form through the following electronic reporting channels referred to in paragraph 7.5 below, with the possibility of requesting a face-to-face meeting.

Verbally by telephone at the following number: **335 772 7565**, with the possibility of requesting a face-to-face meeting. At the time of the phone call, the Reporting Person must communicate his/her willingness to make a whistleblowing report relating to the company Fri-El Green House S.r.l. Soc. Agricola and his/her call will be redirected directly to the person in charge within the company; if he/she is unable to do so, the Whistleblower will be given a subsequent telephone appointment and he/she will be able to contact the same number at the time and date indicated to him to speak with the person in charge anonymously.

7.5 Reporting Channels

7.5.1 Inner Channel

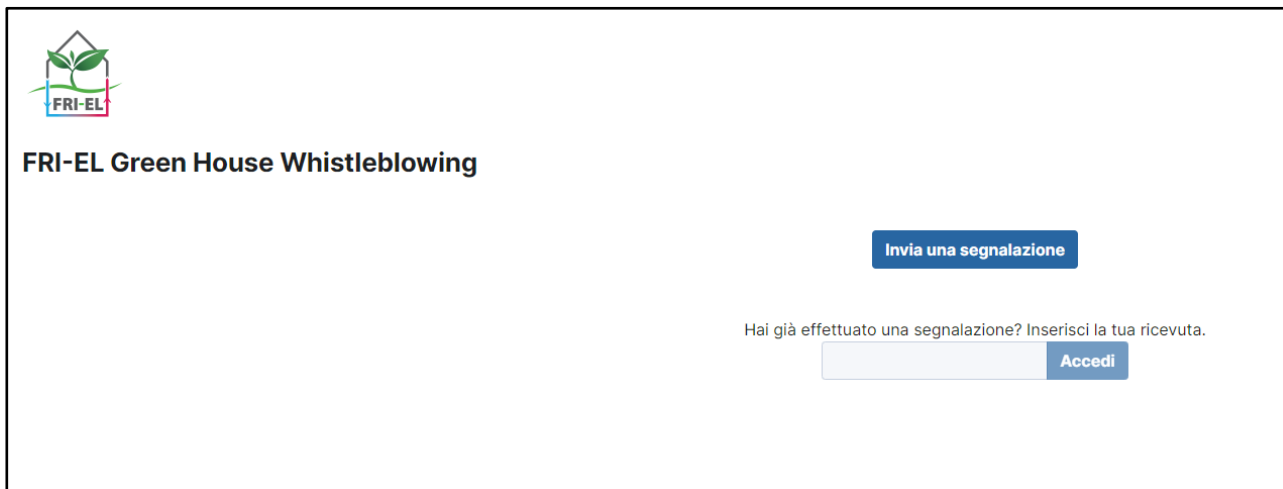
The Reporting Person may make an Internal Report orally by calling the telephone number referred to in paragraph 7.4 above, or in writing to the following addresses:


Email address: whistleblowing@f-gh.it

Website: <https://www.h2orto.it/whistleblowing/>

A web page opens at the following <https://whistleblowing.freshguru.it/#/> address through which it will be possible to log in anonymously and send the report.

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 **FRI-EL Green House Whistleblowing**

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Once the report has been submitted, the system generates a Key Code, the Reporting Person must keep it to check the status of the report.

The generated Key Code can then be used to check if the company representative has asked questions in order to investigate the incident. All anonymously.

By using the KeyCode, it is possible to interact with the company representative anonymously and receive feedback. This is without prejudice to the possibility of reporting offences to the judicial authorities.

7.5.2 External Channel

The Reporting Person may make a Report external to ANAC only under the following conditions:

- a) In the case of Violations of EU law or transposing legislation, please refer to the definitions section.
- b) If the internal reporting channel has not been activated;
- c) If the internal report has not been acted upon;
- d) If you have grounds based on concrete circumstances that you must attach to the report that you believe that an Internal Report would not be effective or would automatically create a risk of Retaliation;
- e) If you have reasonable grounds to believe that there is an imminent danger.

Reports to ANAC must be made exclusively in the terms set out above and through the whistleblowing channel set up by the Authority on its website at the link <https://www.anticorruzione.it/-/whistleblowing>.

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7.5.3 Public Disclosure

The Reporting Person may only make a public disclosure under the following conditions:

- a) These are Violations of EU law or transposing legislation in more detail in the definitions section.
- b) Has made an external report to ANAC without receiving a reasonable response;
- c) If you have grounds based on concrete circumstances that you must attach to the Report that you believe that an internal report would not be effective or would automatically lead to a risk of Retaliation;
- d) If you have reasonable grounds to believe that there is an imminent danger.

This is without prejudice to the possibility of reporting offences to the judicial authorities.

8. PROCESSING OF REPORTS THROUGH AN INTERNAL CHANNEL

The person in charge referred to in paragraph 7.3 above, upon receipt of the Report and in any case within **7 days** of the same, shall issue an acknowledgement of receipt of the Report by sending a reply email, to the email provided by the Reporting Person, or in the case of use of the channel on the website through the methods outlined in the previous paragraph.

In the event that the Report is manifestly unfounded due to the absence of factual elements capable of justifying investigations or is of such general content as not to allow the identification of wrongdoing, it will be considered inadmissible and no investigation will be carried out. The Report will then be archived and the evaluation will be taken into account in a special register.

The person in charge, after assessing the admissibility of the Report, verifies the facts indicated and, if deemed necessary, may address requests for details and/or information to the Reporting Person. The internal investigation will be conducted in compliance with the rules mentioned in this procedure.

Within **3 months** of the Report, the person in charge will provide the Reporting Person with feedback on the follow-up he intends to give to such Report by means of:

- a) Intention to proceed with archiving; or
- b) The launch of an internal investigation and, if necessary, findings that have already emerged; or
- c) Of measures taken.