

# ORGANIZATION AND MANAGEMENT MODEL

## MINI MOG

*N° revision 3 to 01/09/2025*

Document

***P-13 - Whistleblowing Procedure  
(Legislative Decree 24/2023)***

The changes inserted in the revision index are highlighted in yellow in the document.

N° Revision	Elaboration		Approval	
	Responsible	Date	Responsible	Date
1	OdV (Rossi Alessandra)	27/11/2023	RMOG (Sappa Serena)	27/11/2023
2	OdV (Rossi Alessandra)	25/01/2025	RMOG (Sappa Serena)	25/01/2025
3	OdV (Rossi Alessandra)	01/09/2025	RMOG (Sappa Serena)	01/09/2025

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*Distributed to:*

*Employer, Workers' Safety Representative, MOG Manager, Head of Prevention and Protection Service, ODV Member*



***Medana & Visca S.r.l.***

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## 1 - Purpose

The purpose of this procedure is to acknowledge the Legislative Decree No. 24 of March 10, 2023 ("Whistleblowing Decree"), which regulates the protection of the persons who report violations of national or European Union regulatory provisions in their work environment.

The regulatory references considered, in addition to the aforementioned Whistleblowing Decree, are:

- Legislative Decree No. 231 of June 8, 2001 (Administrative Responsibility of Legal Persons), precisely Article 25-septies of Legislative Decree No. 231/2001 (Safety Crimes) and the Ministerial Decree of February 13, 2014 (Simplified Procedures), implemented by Medana & Visca S.r.l. in the Organization, Management and Control Model in the pro tempore version in force.

- Regulation (EU) 2016/679 on the protection of personal data (GDPR) and Legislative Decree 196/2003 (Privacy Code).

In addition, we considered also the ANAC Guidelines.

The Legislative Decree 24/2023 ("Whistleblowing Decree") applies for anything not expressly provided for in this Procedure.

## 2 - Definitions

The definitions contained in the regulation and laws in force as well as in this procedure, are listed below in order to ease the reading of this document.

"Work environment"

Present or past work or professional activities carried out in the context of the relationships referred to in Section 3.1, through which, regardless of the nature of those activities, a person acquires information about violations and in which he or she might risk retaliation in case of report.

"Whistleblower(s)" or "Whistleblower"

The individual who reports information about violations acquired in his or her work environment. Please refer to the full list in Section 3.1.

"Reporting"

The communication (written or oral) of information about unlawful conduct, submitted through the prearranged reporting channels available in Section 4 of this Procedure.

"Reported person":

The person (natural or legal) who is responsible for an alleged misbehaviour that is reported in the whistleblower report.

"Facilitator"

Natural or legal person who assists the Whistleblower in the process of making the Report, operating within the same work environment and whose assistance must be kept confidential (these are individuals who could suffer retaliation because their connection with the Whistleblower).

"Violations"

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Behaviours, acts or omissions that harm the public interest or the integrity of the company, or that constitute misbehaviours, that have been acquired in the work environment. Please refer to the list in section 3.2.

## 3 - Scope of application

### 3.1 Subjective scope of application - Who can report

Reporting persons benefit from protection, providing that they had reasonable evidences to believe that the information reported was true at the time of reporting and that such information fell within the objective scope (see Section 3.2).

People working in the company's work environment in the roles of:

- Employed workers, including workers performing casual services;
- Self-employed workers;
- Contributors, freelancers and consultants;
- Volunteers and interns, paid and unpaid,
- Shareholders and persons with functions of administration, management, control, supervision or representation, even when such functions are exercised on a de facto basis only.

It is possible to make a report:

- A) When the legal employment relationship is ongoing;
- B) During the trial period;
- C) When the legal relationship has not yet begun, if information on violations was acquired during the selection process or other pre-contractual stages;
- D) After to the dissolution of the legal relationship, if the information on violations was acquired before the dissolution of the relationship (retirees).

### 3.2 - Objective scope of application - What can be reported

The reportable violations are all those behaviours of which one has become aware in his/her work environment, which harm the interest or integrity of the Company and which consist of, for example, Actions, omissions (committed or attempted):

- Administrative, accounting, civil, or criminal offence;
- Violations of the Organization and Management Model D.M. February 13, 2014 (Simplified Procedures), or "Mini Mog" that the Company has adopted, the Code of Ethics and/or other internal procedures;
- Conduct that does not comply with the laws in force applicable to the company (national and EU);
- Behaviours that could significantly harm the company.

The report may also relate to:

- Information on behaviours aimed at concealing the above violations;
- Illegal activities that have not yet taken place, but which the whistleblower rationally believes may take place in presence of concrete, precise and concordant elements;
- Well-founded concerns of violations committed or that could be committed, on the basis of concrete elements.

Complaints, public disclosure or denunciation, within the meaning of Article 1(2) of Legislative Decree 24/2023, may not be the subject to a report, public disclosure or denunciation if they relate to a personal interest of the reporting person and if they relate exclusively to his individual employment relationships, or to his employment relationships with hierarchically superior figures;

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## 4 - Reports

Reports are written or oral communications of information, including well-founded suspicions, concerning violations committed or that could be committed, on the basis of concrete elements, as well as elements concerning behaviours aimed at concealing such violations.

Whistle-blowing can be done through one of the following channels:

- Internal (within the work environment);
- External (ANAC)
- Public dissemination (via print, electronic media or media capable of reaching a large number of people);
- Reporting to the judicial or accounting authorities.

The reporting person may make an external report if, at the time of its submission, one of the conditions listed in Section 4.2 take place.

### 4.1 - Internal reporting channels

In accordance with the Whistleblowing Decree, the company activated the following internal reporting channels, which allow the transmission of reports in written and/or verbal form. They guarantee the confidentiality of the identity of the person who makes the report, the person reported and/or the person in any case mentioned in the report, as well as the content of the report and the relevant documentation:

Written form (Registered mail)	Verbal form
by using the appropriate form (see Annex 1) * by sending it by registered mail:  OdV Medana & Visca Dott.ssa Alessandra Rossi c/o ALMA SERVIZI s.a.s. Via Colonnetti 8 13814 POLLONE (BI)  Marked on the outside: 'CONFIDENTIAL - WB'.	Verbal statement made through a face-to-face meetings, to be arranged by appointment with the Reporting Officer (Supervisory Board, Dott.ssa Alessandra Rossi): - e-mail: <a href="mailto:odv@alma-sas.com">odv@alma-sas.com</a> - phone: 333.89.17.335  Or by voice message on Whatsapp: - phone: 333.89.17.335  The declarations will be documented by means of minutes, which can be, with the consent of the reporter, verified, corrected and confirmed with the reporter's signature.

\* The written notification must be inserted in three sealed envelopes:

- The first with the form containing the reporting party's identification data (or the declaration of anonymous reporting, giving an address, i.e. a mobile address, for handling the report);
- The second with the form bearing the report, in order to separate the identification data of the reporter from the report.

Both must then be placed in a third sealed envelope marked "CONFIDENTIAL - WB SIGNATURE".

### 4.2 - External reporting channels, public disclosure - Conditions

The reporting person may make an external report if, at the time of its submission, one of the following conditions take place:

- a) The internal reporting channels is not activated, even if it is mandatory, or, in case it is activated, does not comply with the requirements of the law;
- b) The reporting person has already made an internal report, but the report has not been followed;

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- c) The person making the report has reasonable evidences to believe that the internal report will not be followed, or that the report could create a risk of retaliation;
- (d) The reporting person reasonably believes that the breach may pose an imminent danger to the public interest.

Whistleblowers may make a public disclosure if:

- (a) Neither the internal report nor the external report to ANAC has been followed within the deadline set;
- (b) The person making the report has reasonable evidences, concrete circumstances and not mere inferences, to believe that the breach may constitute an imminent danger to the public interest.
- (c) The person has reasonable evidences to believe that the external report may involve a risk of retaliation or may not be effectively followed up.

For further guidance, see the Guidelines and the official ANAC website.

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#### 4.3 - Minimum content of reports

In order to usefully take into account the report, it must be adequately detailed, so that its content is precise, circumstantial and verifiable.

The report must include the following minimum contents:

- First and last name of the reporting party (unless it is an anonymous report);
- Date, place and manner in which the event occurred;
- First and last name of the reported person;
- Any other persons who can report on the facts that are the subject of the report;
- Any documents that may confirm the validity of such facts;
- Any other information that may provide useful feedback on the existence of the facts reported.

#### 4.4 - Anonymous reports

Reports from which the identity of the reporter cannot be established are considered anonymous and will be treated in the same way as ordinary reports. The company reserves the right to consider anonymous reports only if they contain precise and specific elements, as well as supporting evidence, that make it possible to follow up the report.

The anonymous whistleblower, subsequently identified, who informs ANAC that he has suffered retaliation, may benefit from the protection that Legislative Decree 24/2023 guarantees against retaliatory measures. The company is therefore required to record the anonymous reports received through the internal reporting channels and to keep the relevant documentation.

#### 4.5 - Management of internal reports

The management of internal reporting channels is entrusted to the Supervisory Board, Ms. Alessandra Rossi, with the position of 'Reporting Manager', appointed by the Employer and endowed with adequate skills, professionalism and training.

Specifically, she must:

- (a) issue the reporting person with an acknowledgement of receipt of the report and a privacy notice within seven days from the date of receipt;
- b) Maintain a dialogue with the reporting person and ask for additions, if necessary;
- c) Diligently follow the reports received, if necessary requesting the support of internal functions or specialised external consultants, in compliance with the confidentiality requirements established by the Whistleblowing Decree and in this Procedure;
- d) Provide acknowledgement of the report within three months from the date of receipt;

#### 4.6 - Information on the internal reporting procedure

The company provides clear information on the channels, procedures and requirements for making internal reports. The aforementioned information is displayed and made easily visible in the workplace, as well as accessible to the persons who, although not frequenting the workplace, have a legal relationship in one of the forms referred to in point 3.1 of this Procedure and in a dedicated section of its website.

The Whistleblowings Manager (as identified in paragraph 4.5 above) is the only one who can Access to the internal reporting channel.

#### 4.7 - Misuse

The misuse of the reporting system, i.e. mala fides, may expose its author to disciplinary sanctions and/or legal action. On the contrary, the use of the system in good faith, even if the facts later turn out to be inaccurate or do not lead to any proceedings, may not expose the reporter to any sanctions.

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## 5 - Whistleblower protection measures

### 5.1 - Protected subjects

The protection measures apply - within the limits of the provisions of Legislative Decree 24/2023 - to the following persons:

- a) To the reporter;
- b) To the facilitators;
- c) Persons in the same work environment as the whistleblower and who are linked to the whistleblower by a stable emotional or kinship relationship up to the fourth degree;
- d) To co-workers of the reporter who work in the same work environment and have a regular and current relationship with him/her;
- e) To entities owned by the reporter or for which he/she works as well as to the entities working in the same work environment as the reporter.

Further provisions for external reporting, denunciation and public disclosure remain unaffected.

The protections set out in this Procedure do not operate against a whistleblower who violates the law in order to gather information, clues or evidence of misbehaviour in the work environment.

### 5.2 - Confidentiality protection

The identity of the whistleblower and any other information that might lead to his/her identity, without his/her express consent, may not be disclosed to any person other than those authorised. Breach of the confidentiality obligation is a source of disciplinary liability, without prejudice to any liability provided for by law. Therefore, the persons involved in the handling of the report are required to protect its confidentiality.

### 5.3 - Denial to the right of access to reports

In order to protect the confidentiality of the whistleblower, the report and the documents relating to it are excluded from the right of access to administrative acts, as well as from generalised civic access (respectively provided for by Articles 22 et seq. of Law no. 241/1991 and Article 5 of Legislative Decree no. 33/2013). The Company must apply the criterion of the appropriate balancing of opposing interests and assess, after discussion with the interested parties, whether or not to grant access to the report.

### 5.4 - Public Disclosure

The company grants the maximum protection and confidentiality to the whistleblower, even if he or she makes a public disclosure. Public disclosure' means the act of putting information about violations into the public domain through mass media, social media, capable of reaching a large number of people (please refer to the conditions listed in Section 4.2)

### 5.5 Protection from retaliation and support actions

The Whistleblowing regulation defines the "retaliation" as any conduct, act or omission, even if only attempted or threatened, carried out as a result of the whistleblowing and which causes, or may cause, the whistleblower, directly or indirectly, unjust damage, as provided for in Article 17 of the Whistleblowing Decree. This includes the following cases, as example: dismissal, transfer or, more generally, any organisational measure entailing a worsening of working conditions.

The whistleblower who believes has suffered discrimination or retaliation, or the trade unions, shall promptly notify the ANAC. If the ANAC, after all the appropriate checks, ascertains that discriminatory or retaliatory measures took place, it will have the duty to apply administrative pecuniary sanctions against the person who has engaged in such conduct.

A list of Third Sector entities that provide whistleblowers with support measures is available at ANAC and published on its site. These measures consist of free information, assistance and advice on how to report and protect from retaliation.

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### 5.6 Reversal of the burden of proof

In judicial or administrative proceedings related to retaliatory behaviour, it is supposed that the retaliatory conduct was brought about because of the reporting. The burden of proving that the reporting is unrelated lies with the person who carried it out.

### 5.7 - Liability limitation

A person who discloses or disseminates information on violations cannot be punished:

- Covered by an obligation of secrecy or
- Relating to the protection of copyright or
- To the protection of personal data, or
- Which offend the reputation of the person involved or reported when there are reasonable evidences that such disclosures are necessary to reveal the infringement and they are made in the required manner.

## 6 - Processing of personal information - Privacy Notice

The company, in accordance with the General Data Protection Regulation (GDPR 2016/679):

- Manages the processing of personal data related to the receipt and handling of reports as the data controller and has appointed the Internal Reporting Manager to process data related to reports.
- It provides the necessary information on privacy protection and data management to the whistleblower and the persons involved pursuant to Articles 13-14 GDPR.

The Company handles only the data that are useful and aimed at processing the report, avoiding collecting superfluous data and, if necessary, immediately deleting them.

### 6.1 - Data processor

For this procedure, the Supervisory Body Dr. Alessandra Rossi, specifically appointed by the data controller is the person responsible for processing the personal data pursuant to the GDPR regulation. The Data Processor, carries out every personal data processing operation or authorised persons, in compliance with confidentiality obligations, in accordance with the security measures provided for by the legislation in force.

## 7 - Whistleblowing Register - Retention of Documents

For the purposes of data processing, the company keeps and records the reports received in the Whistleblowing Data Processing Register held by the Whistleblowing Manager, who promptly fills and updates it whenever reports or updates are received.

All reports and related documentation are retained only as long as necessary for the processing and management of the report and in any case no longer than five years from the date of communication of the outcome of the reporting procedure.

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## 8. Information and training

Information on this Procedure shall be made accessible and available to all persons listed in section 3.1, as well as made easily visible in the workplace and finally published in a dedicated section of the corporate website.

## 9 - Sanctions

Administrative financial sanctions (from EUR 10,000 to EUR 50,000) shall be imposed on any person guilty of any of the following conduct:

- Engagement in acts of retaliation against the Whistleblower or persons connected with him/her, in relation to the reports;
- Obstruction or attempt to obstruct the making of the report;
- Breach of the confidentiality obligations set out in the Whistleblowing Procedure and Decree;
- Failure to verify and analyse the reports received.

The disciplinary sanctions set out in the Organisational Model adopted by the Company are also applicable to all the conducts listed above.

## 10- Updating the Procedure

This procedure will be reviewed and possibly updated during the management review or in case the need arises.

This procedure is distributed to the interested parties in hard copy or by e-mail.

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ANNEX 1 - REPORTING FORM

**REPORT FORM - PART 1 - DATA OF THE REPORTER**

REPORT TYPE	<i>Cross the corresponding box:</i> CONFIDENTIAL (indication of personal data, but with guarantee of confidentiality) ANONYMOUS
IDENTIFYING DATA OF THE REPORTER	
First and last name	
Phone	
E-mail	

*N.B. Please attach, in addition to this form, Part 2 and any accompanying documentation.*

By submitting this report, the user agrees to the processing of the personal data indicated in this form and declares that he/she has read and understood the attached Privacy Notice.

The reporter is aware of the responsibilities and of the civil and criminal consequences provided for in the event of false declarations and/or formation or use of false documents, also pursuant to and for the purposes of Article 76 of Presidential Decree 445/2000

Date and place

Signature of the reporter

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## REPORTING FORM - PART 2

### Reporting violations

*This form, concerning the description of the offence, and the form "PART I - REPORTER'S DATA" must be completed and placed in SEPARATE sealed envelope. These two envelopes must be placed inside another larger sealed envelope marked "CONFIDENTIAL - WB REPORTING" on the outside.*

Date/Event period	
Place/Event Department	
Person who committed the allegedly unlawful conduct (several names may be entered)	
Any other actors involved	
Any other persons who may report the fact	
Indication of documents that can confirm the facts reported	
Any other information that may provide useful evidence as to the validity and existence of the fact	
<b>DESCRIPTION OF THE BEHAVIOUR AND/OR FACTS:</b>	

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**PRIVACY POLICY UNDER ART. 13 and 14 Regulation (EU) 2016/679 (GDPR)  
ON THE PROCESSING OF PERSONAL DATA OF WHISTLEBLOWERS**  
*Edition November 2023*

In compliance with the GDPR Regulation and subsequent variations, we provide you with the necessary information regarding the processing of the personal data you provide in the context of reporting alleged unlawful conduct (Legislative Decree 24/2023), including reports of violations of the organisation, management and control model adopted by the Company (Legislative Decree 231/2001).

**1. Data Controller and Data Processor**

The data controller is Medana & Visca S.r.l., with registered office in Regione Girussola, no. 51 - 13011 Borgosesia (VC) (hereinafter referred to as the "controller"). The data controller has appointed the person responsible for handling internal reports, the Supervisory Body (hereinafter "SB"), Ms Alessandra Rossi, (hereinafter "person in charge"), who can be contacted for all matters relating to the processing of personal data and the exercise of rights in relation to the Whistleblowing procedure by e-mail at the following address: odv@alma-sas.com or by regular mail, at the address: Supervisory Board of Medana & Visca, Ms Alessandra Rossi, c/o Alma Servizi s.a.s, Via per Castelletto Cervo 2, 13836 Cossato (BI).

**2. Purpose and legal basis of the processing**

2.1. The processing of data is necessary to fulfil legal obligations, i.e. to receive and handle reports of alleged violations of which you have become aware because of your role or employment relationship, to proceed to the verification of the merits of the reported fact, as well as to the adoption of consequent measures.

2.2 The legal basis of the processing lies, with respect to the report made by you, in the legitimate interest of the data controller and the fulfilment of legal obligations. (Legislative Decree 231/2001 and Legislative Decree 24/2023).

**3. Type and origin of processed data**

3.1 The following types of personal data may be processed: identified contact data of the reporter, of the persons involved in the report, data relating to the reported breaches or to other third parties, which the reporter decides to share in order to better describe the suspected breach.

3.2 Personal data are those provided by the reporter in the report and/or in acts and documents annexed thereto. The data may refer to the reporting person, to persons indicated as possibly responsible for the unlawful conduct, as well as to those in various capacities involved or mentioned in the report.

**4. Recipients of personal data**

4.1 The data collected in relation to the stated purpose shall be processed solely by the Supervisory Board in its capacity as Data Processor (Dr. Alessandra Rossi), in accordance with the provisions of the relevant legislation in force and the reporting management procedure adopted by the Company. They may be communicated, only in the cases expressly provided for by Legislative Decree 24/2023, to

- Organisational positions in charge of investigating the report, in cases where their knowledge is indispensable for understanding the facts reported. This can only take place with the consent of the reporter himself.

- To persons to whom the right to access the data is granted by provisions of the law or of Community legislation. Such persons are bound by a duty of confidentiality and specific instructions.

4.2 In any case, your personal data shall not be disseminated.

**5. Processing methods**

5.1 Personal data shall be processed by means of manual and computerised tools, with logics strictly related to the purposes themselves and, in any case, in such a way as to guarantee the security and confidentiality of the data.

5.2 The data controller and data processor undertake to process, in a lawful, correct and transparent manner, only the data necessary to achieve the stated purposes.

5.3 Reports made orally in the course of a meeting requested by the Reporting Party shall be documented, subject to the latter's consent, either by recording on a device suitable for storage and listening, or by verbalization.

**6. Duration of processing and retention period**

6.1. Personal data may be processed for a period limited to the achievement of the purposes for which they are collected.

6.2. Reports and related documentation shall be kept for as long as necessary and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure.

6.3. This is without prejudice to any further retention period required by law or necessary for the protection of a right.

**7. Rights of the persons concerned**

7.1. The interested party may exercise the rights provided for in the legislation (Articles 15 to 22 GDPR) by contacting the owner or manager.

7.2. The data subject may exercise the right to lodge a complaint provided for in Article 77 GDPR.

7.3. In accordance with the provisions of Article 2-undecies of Legislative Decree 196/2003, these rights may not be exercised by the data subject if the exercise of such rights could result in actual and concrete prejudice to the confidentiality of the identity of the reporter, pursuant to Legislative Decree 24/2023.

**8. Contact**

The Data Controller is Medana & Visca S.r.l., with registered office in Regione Girussola, n.51 - 13011 Borgosesia (VC).

The Data Protection Officer for Whistleblowing, who can be contacted for all matters relating to the processing of personal data and the exercise of rights in relation to the Whistleblowing procedure, can be reached at the following address: OdV of Medana & Visca, dott.ssa Alessandra Rossi, c/o Alma Servizi s.a.s., Via per Colonnetti 8, 13814 Pollone (BI); odv@alma-sas.com