

	INTEGRATED MANAGEMENT SYSTEM PROCEDURE			«Whistleblowing»
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ISO 9001:2015	ISO 14001:2015 / EMAS III	ISO 45001:2018	SA 8000:2014	

WHISTLEBLOWING PROCEDURE

**(Italian Legislative Decree No. 24/2023
implementing European Directive no.
1937/2019)**

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1. INTRODUCTION

This procedure regulates the process to report violations, in compliance with the indications of Italian Legislative Decree No. 24 of 10 March 2023 concerning 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 laws and on the protection of persons who report breaches of national laws*'.

2. SCOPE

Whistleblowing is a legal instrument that protects people who wish to report possible actions which they reasonably believe or know evidence wrongdoing, and that they have witnessed within the context of their work and/or in the performance of their duties.

The aim of this procedure is to define the reporting tools and procedures as well as the forms of protection put in place to ensure that the person who becomes aware of unlawful or reprehensible conduct by reason of his or her employment relationship is not discouraged from reporting it for fear of suffering prejudicial, retaliatory and discriminatory consequences.

3. DEFINITIONS

'Company' means OLT Offshore LNG Toscana s.p.a.

'OdV' means the Supervisory Body appointed pursuant to Legislative Decree no. 231/2001.

'Manager' means the subject who manages the internal reporting channel, receives the report and is responsible for handling it. The Manager of the internal reporting channel in OLT Offshore LNG Toscana s.p.a. is identified in the appointed OdV.

'Violation' means behaviour, acts or omissions that damage the interest or integrity of the Company as indicated in Art. 2 of Legislative Decree 24/2023.

'Report' means communication concerning information on breaches.

'ANAC': Italian National Anti-Corruption Authority.

4. WHO CAN MAKE A REPORT

Anyone who becomes aware of unlawful conduct or, in any case, reprehensible conduct in the course of their work can make a report, i.e.:

- employees, including those on probation, former employees (if the information on violations was gained in the course of the employment relationship)
- candidates (if the information on violations was gained during the selection process)

- trainees and volunteers, including unpaid ones;
- self-employed workers and collaborators working for the Company;
- freelance professionals, suppliers of goods and services and consultants;
- shareholders, persons with administration, management, control, supervision or representation functions in the Company or other subjects of the Company, even if such functions are exercised on a de facto basis.

5. WHAT YOU CAN REPORT

The subject of the report must be conduct, acts or omissions that damage the interest or integrity of the Company and that represent unlawful conduct as of Italian Legislative Decree 231/2001 or breaches of the Organisational, Management and Control Model adopted by the Company, including violations of the Code of Ethics.

This procedure does not apply to personal disputes, claims or requests of the reporting person or the person who has made a report to the judicial or accounting authorities related exclusively to their individual employment relations or to their collaboration/consultancy relations.

All reports outside the scope of the Whistleblowing regulations will be forwarded by the Manager to the relevant internal departments of the Company, and the reporting person will be notified of such forwarding, by means of a communication sent in accordance with the methods used by the reporting person and the contact details provided, and the reporting persons will not be entitled to the forms of protection provided for Whistleblowers.

6. INTERNAL REPORTING CHANNELS

The Company has set up internal reporting channels and identified the OdV as the Manager.

The OdV, therefore, shall ensure the confidentiality of the whistleblower and handle the report in compliance with law.

Internal reports must be made using one of the following channels and may also be made anonymously:

- **in writing by email or post**, possibly using the reporting template (Annex 1) provided, and by sending an email or letter to the attention of the Chairman of the OdV, currently Mr. Giovanni Catellani, to gc@giovannicatellani.it or to the following address: via Guido da Castello n. 33, 42121 Reggio Emilia (RE).

In this case, we recommend indicating "personal and confidential" in the subject line of the e-mail or on the envelope and include two other envelopes: one containing the subject of the report and the other containing the identification data of the whistleblower and a copy of an identity document.

- **orally** using an unregistered phone line to the number 0522430808, asking to speak to the Chairman of the OdV, Mr. Giovanni Catellani. On receipt of the report, the content of same will be documented in a report that must be signed by the reporting party within 7 working days of the report being received, after checking and possibly correcting the content. The Manager shall then set up an appointment with the whistleblower to sign the report; if the whistleblower fails to turn up at the appointment, without giving prior notice, the report will be archived and the report will not be processed. A copy of the signed report is also handed over to the whistleblower.
- **through a face-to-face meeting** with the Chairman of the OdV, Mr. Giovanni Catellani, which can be requested in the ways described above; the Manager will then be responsible for arranging the meeting within a reasonable period of time. A report made orally, in a face-to-face meeting, shall be recorded by the Manager in minutes signed by the whistleblower. A copy of the signed report is also handed over to the whistleblower.

If the report, expressly identified as a Whistleblowing report or which can be inferred to be such, is submitted to a person other than the Manager identified above, the report shall be transmitted, within seven days of its receipt, to the Manager through one of the channels identified above, with simultaneous notification of the transmission to the whistleblower, if possible.

7. HOW YOU CAN MAKE A REPORT

In order to identify the correct reporting channel, it should be noted that reports of illegal conduct as of Italian Legislative Decree 231/2001 or of violations of the Organisational, Management and Control Model adopted by the Company, including violations of the Code of Ethics, must be made SOLELY through the internal reporting channel (using one of the methods indicated above).

8. WHAT THE REPORT MUST CONTAIN

Reports must be made based on precise and consistent factual evidence which the reporting party has become aware of, even by chance, in the context of his or her work.

The Whistleblower must provide all useful elements so that the Manager of the Report can carry out the necessary and appropriate checks and controls to ascertain that the Report is well founded:

Specifically, the report should contain the following information:

- personal details (name, surname, contact information) of the person making the report, and an indication of the position or function performed;
- a clear and full description of the conduct reported;
- the time and place in which the allegedly illegal conduct was committed;
- if known, the personal details or other elements useful to identify the person(s) who has/have put in place in the conduct that is the subject of the report;
- if known, details of any other persons who could provide information about the reported conduct;
- if known, indication or attachment of any documents that could confirm the validity of the reported conduct;
- any other information or documents that could provide useful evidence of the existence of the reported conduct.

Anonymous reports, i.e. without identifying the whistleblower, if detailed and circumstantiated in such a way as to allow investigation, will also be examined and verified by the Manager.

On the other hand, reports which, upon prior examination by the Manager, prove to be inadmissible, i.e., purely by way of example and without limitation, for the following reasons:

- manifest lack of grounds due to the absence of factual elements attributable to the violations described;
- ascertained generic content of the report of the offence that does not allow an understanding of the facts, or a report of an offence accompanied by inappropriate or irrelevant documentation that does not allow the content of the report to be understood;
- submission of documentation only without a report of unlawful or inappropriate conduct;
- manifest lack of grounds due to a lack of essential factual elements able to justify an investigation.

In ascertained cases of non-admissibility, the Manager will in any case be required to justify the filing of the report and to notify the whistleblower, using the contacts left by the same, and the Board of Directors.

9. HANDLING OF INTERNAL REPORTS

Acknowledgement of receipt of the report

Within seven days following receipt of the report, the Manager sends the whistleblower acknowledgement of receipt, confirming that the report has been received, by means of communication to the contact addresses provided by the whistleblower.

Starting an investigation

The Manager starts the investigation within a reasonable time following receipt of the report, diligently following-up on the report.

The Manager verifies the facts reported based on the principles of objectivity and confidentiality, including possibly hearing the whistleblower and any other person who could provide information on the facts reported.

In this regard, the Manager maintains contact with the whistleblower using the contact information provided by the latter, and may request, if necessary, further details and/or documentation.

The Manager shall, while respecting the confidentiality of the report (and of the identity of the whistleblower), carry out any activity deemed necessary to assess the grounds of the report, if necessary, with the support and cooperation of the competent corporate structures and of any external parties to carry out the preliminary investigation activities.

Besides the cases of inadmissibility of the report referred to above, the report will be dismissed in the following cases:

- 1) lack of grounds following investigation;
- 2) report outside the Manager's area of remit;
- 3) impossibility of proceeding with the investigation due to failure to receive an answer to any request for additional elements (information and/or documents) from the whistleblower.

If, at the end of the preliminary investigation, the report is found to be well-founded, without prejudice to the confidentiality of the identity of the whistleblower, the Manager will inform the Board of Directors, which will, alternatively or jointly, depending on the nature of the subject of the report, take the following steps:

- 1) file a complaint with the competent judicial authority;
- 2) take the appropriate measures, urging any disciplinary action;
- 3) decide on the measures necessary to protect the Company.

If the report turns out to be unfounded, the Manager files the report, however, notifying the Board of Directors of the outcome of the investigation and the reasons for its dismissal, in accordance with the obligations of confidentiality of the report and of the identity of the whistleblower.

- **Conclusion of the procedure**

The preliminary investigation must be concluded within three months from the date of transmission of the acknowledgement of receipt of the report.

At the end of the investigation, the Manager shall send, using the contact information provided by the whistleblower, feedback on the outcome of the investigation and the reasons for it, also in the case of dismissal.

If, for any reason, the investigation is unable to meet the above-mentioned deadline, the Manager shall in any case send the whistleblower, within the aforementioned three-month deadline, an interim communication, using the contact information provided by the whistleblower, advising him/her of the need to continue with the appropriate checks.

10. CONFIDENTIALITY

The data provided will be processed within the framework of and in compliance with the law.

The Manager shall respect and ensure the confidentiality of the identity of the whistleblower, of the person involved and of the persons in any case mentioned in the report, as well as of the content of the report and of the relevant documentation.

The identity of the whistleblower and any other information from which his/her identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the whistleblower to persons other than those entitled to receive or follow up on reports.

The identity of the whistleblower may not be disclosed, except in the cases provided for in Article 12 of Italian Legislative Decree 24/2023 for which express consent is required.

Within the scope of the disciplinary proceedings resulting from the preliminary investigation, the identity of the whistleblower may not be disclosed, where the allegation is based on investigations that are separate and additional to the report, even if deriving from it. If the report is based, in whole or in part, on the report and knowing the identity of the whistleblower is indispensable for the accused person's defence, the report will be used for the purposes of the disciplinary proceedings only if the whistleblower's express consent to the disclosure of his identity is obtained by the Manager. In such a case, it is the responsibility of the Manager to inform the whistleblower in the times set out above of the reasons why the disclosure of his/her identity is deemed indispensable.

Breach of the confidentiality obligations regarding the whistleblower is considered a violation of the Organisational, Management and Control Model with ensuing disciplinary liability, in addition to the application of the relevant administrative sanctions by ANAC.

11. WHISTLEBLOWER'S RESPONSIBILITIES

This procedure does not relieve the whistleblower from criminal liability in the event of slanderous or defamatory reports.

Whistleblower protection does not apply in the event of criminal liability (slander or defamation) or civil liability (unjust damage caused by wilful misconduct or negligence).

When the criminal liability of the whistleblower for the offences of defamation or slander, or in any case for the same offences committed with the report to the judicial or accounting authorities, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, is established, even by a first level judgment, the forms of protection provided for by Legislative Decree no. 24/2023 are not guaranteed and a disciplinary sanction is applied to the whistleblower or reporting person.

12. FORMS OF PROTECTION

The forms of protection apply not only to the whistleblower, but also to:

- (a) the facilitator (natural person who assists the whistleblower in the reporting process, operating in the same work context);
- b) persons in the same work context as the whistleblower, person making a report or person making a public disclosure and who are linked to them by a stable bond of affection or relatives up to the fourth degree of kinship;
- (c) co-workers of the whistleblower or of the person who submitted a complaint or made a public disclosure, who work in the same work environment as the whistleblower or the person who made a public disclosure and who have a regular and ongoing relationship with that person;
- (d) entities owned by the whistleblower or the person who made a complaint to the judicial or accounting authorities or made a public disclosure, or for which the same persons work, as well as entities working in the same employment context as the aforementioned persons.

In the case of anonymous reports, if the whistleblower is subsequently identified and suffers retaliation, the protection measures also apply to that person.

Prohibition of retaliation

Whistleblowers may not suffer any retaliation, discrimination or penalisation, whether direct or indirect, for reasons directly or indirectly linked to the report.

The whistleblower may not, due to the report, be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure having direct or indirect negative effects on his/her working conditions.

Retaliatory or discriminatory dismissal, job changes or any other distorting measures against the whistleblower are null and void pursuant to Articles 17 and 19 of Italian Legislative Decree 24/2023.

The adoption of measures considered to be distortive towards the whistleblower may be reported by the person concerned to the ANAC for the issue of the ensuing sanctions, or the competent judicial or administrative authorities may be petitioned for the protection of the subjective legal positions harmed.

Support

A list of Third Sector entities that provide whistleblowers with support is also established by ANAC. The list, published by ANAC on its website, contains the names of the Third Sector entities that carry out, according to the provisions of their respective articles of association, the activities referred to in Article 5 sub-paragraph 1, points v) and w) of Italian Legislative Decree No. 117 of 3 July 2017, and that have entered into agreements with ANAC.

The support provided by the entities consist of information, assistance and advice free of charge on how to make reports and on the protection against retaliation offered by national and EU regulatory provisions, on the rights of the person involved, and on the terms and conditions of access to legal aid.

13. DOCUMENT RETENTION

Internal reports and related documentation are kept for as long as necessary for the processing of the report and, in any case, for no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations prescribed by law.

All paper documents relating to the report will be collected, used, stored and archived in compliance with the privacy law in force. Personal data processed in connection with the handling of reports must be protected by technical and organisational security measures that are appropriate for the level of risk involved. Technical and organisational measures are therefore put in place to ensure a level of security that is appropriate for the personal data processing risk. In this respect, also in relation to the knowledge gained on the basis of technical and technological progress, the nature of the personal data processed and the characteristics of the processing operations, the risks arising from the destruction, loss, modification, unauthorised disclosure of or unauthorised access to personal data, even accidental, must be taken into consideration.

Moreover, personal data that are clearly not useful for the purpose of processing a specific report must not be collected or, where collected, must be promptly deleted.

14. DISTRIBUTION OF THIS PROCEDURE

The Company publishes this procedure on the Company's website and by posting it at the work sites. Appropriate training and information on this procedure will be provided.

ANNEX 1

Sent by post

REPORTING FORM

Data of the reporting person (if he/she does not wish to remain anonymous)

Enter the whistleblower's data.

First and last name of the whistleblower: _____

Position or role held outside the Company: _____

Contact details for further contact between the Manager and the whistleblower.

Indicate how you wish to be contacted in the case of updates from the Manager.

E-mail: _____

Address: _____

Indicate if you want to make the report in person to the Manager.

Yes

No

Preliminary Information

How did you become aware of the offence/violation you are reporting?

I saw it happen

It was reported to me by a colleague

It was reported to me by someone outside the company

I discovered it by chance from a document/file

Other (specify):

Whistleblowing

Has the offence/violation that is the subject of the report already been reported internally to the Company?

Yes. Please indicate the addressee and date of the report:

No

Has it already been reported to external authorities? (e.g. Police, Carabinieri, Guardia di Finanza, Public Prosecutor's Office, National Anti-Corruption Authority)

Yes. What was the outcome of any previous reports? _____

No

What type of offence or violation do you wish to report?

Who does the report concern?

Description of the facts.

Enter a full description of what happened

Timeline

When did the reported offence/violation occur?

Benefit and Damage

Whistleblowing

Who benefited from the reported offence/violation?

Who was damaged by the reported offence/violation?

What is your level of involvement in the incident?

None

I am a victim

I am a witness

Other (specify) _____

Have you already talked to someone about this?

Friends

Relatives

Colleagues

Line Manager

Other (please specify)

Additional information to verify the report.

Additional information, details or even useful documentation may be provided to ascertain the veracity of the report.

WARNING

Please note that before making a report it is important to carefully read the Whistleblowing Procedure adopted by the Company. Specifically:

- who receives the report and how it is handled;
- the forms of protection the Company offers whistleblowers.

Finally, please note that a report is only investigated and checked if it is well substantiated and documented.

Information on the processing of personal data provided with the request (pursuant to Art. 13 of EU Regulation 2016/679)



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Whistleblowing

The undersigned is aware that his/her personal data are subject to electronic and/or manual processing and may be used solely to fulfil legal obligations and for the activation and processing of the report pursuant to Legislative Decree no. 24/2023. The data will be processed by OLT Offshore LNG Toscana s.p.a., as data controller, as well as by the subjects involved and authorised for this purpose, for the purposes of and in compliance with the provisions of EU Regulation 2016/679.

Place and date _____

Signature _____