

# Procedure for managing whistleblowing reports

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## 1. Purpose

Aware of the fact that corporate ethics require *governance* based on trust, transparency and integrity, **Offerista Group GmbH** (hereinafter also "**Offerista**" or "**Company**") encourages the collaboration of its workers and of third parties for the purposes of revealing illicit, fraudulent or suspicious phenomena and any other irregularity or conduct that does not comply with the law and the Company's internal regulatory system.

To this end, Offerista has drawn up and approved this procedure (hereinafter also "**Procedure**"), an integral part of the internal regulatory body, with the aim of allowing its staff and all third parties who operate directly or indirectly on behalf of the Company to report breaches of regulatory provisions that harm the public interest or the integrity of the organisation.

In particular, through this document, Offerista aims to define the principles and rules as well as the roles and responsibilities within the process of managing whistleblowing reports, in compliance with EU Directive 2019/1937 regarding the protection of people who report breaches of Union law as well as the national applicable law (*Gesetz für einen besseren Schutz hinweisgebender Personen sowie zur Umsetzung der Richtlinie zum Schutz von Personen, die Verstöße gegen das Unionsrecht melden*).

The individuals involved in the activities covered by this Procedure are required to comply with the behavioral and procedural rules defined in this document. Each Function Manager is responsible for ensuring compliance with this Procedure. Any deviation from the effective implementation of the Procedure is subject to sanctions.

## 2. Scope of application and method of management of the procedure

This Procedure is adopted by the managing body, in any form as foreseen.

The managing body, in any form as foreseen, can arrange for its review, if necessary, in the case of significant internal changes as well as of new regulatory provisions.

The Procedure is made available and can be consulted as follows:

- via company internal wiki for employees;
- via company website, for all stakeholders.

## 3. Scope of application

### 3.1. Subjective scope of application

From the point of view of the protected individuals, this Procedure distinguishes the Whistleblower, in the strict sense, i.e. the natural person who reports breaches that have occurred within their working context, from other individuals who, despite not having made a direct report, are still considered worthy of protection.

The first category includes:

- Employed and self-employed workers, as well as collaborators, freelancers and consultants who carry out their work, even during the probationary period;

- Shareholders and members of the administrative, management or supervisory body, including non-executive directors, and those who exercise these functions on a purely de facto basis;
- Interns, including unpaid ones, and volunteers;
- Workers or collaborators of contractors, subcontractors and suppliers;
- Former employees;
- Candidates for a job position, who have acquired information on the breaches during the selection process or during other phases of the pre-contractual negotiation, and who could suffer retaliation.

The second category (other subjects protected by the procedure) includes:

- the facilitators;
- people who are connected to the Whistleblower who could suffer retaliation in a work context, such as work colleagues who have a regular or recurring relationship with the person;
- people from the same work context who are linked to the Whistleblower by a stable emotional or kinship bond;
- the bodies owned by the Whistleblower or for which he or she worked as well as the organisations that operate in the same work context.

### 3.2. Objective scope of application

For the purposes of applying this Procedure, Offerista considers relevant reports of breaches, illicit conduct, behaviour, acts or omissions that harm the public interest or the integrity of the Company. For a specific detail of the areas relevant to the Reports, please refer to Annex A - The reports relevant to the procedure of this Procedure.

## 4. Reference documents and regulations

This Procedure is drawn up to comply with current regulatory provisions regarding the protection of people who report breaches, anti-corruption and protection of personal data and also complies with the national collective labour agreements applicable to personnel.

Scope	Regulatory references
European Union	<b>Directive 2019/1937</b> of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law
	<b>EU Regulation 679/2016</b> on privacy and subsequent provisions (GDPR) and national privacy regulations
Germany	<b>Gesetz für einen besseren Schutz hinweisgebender Personen sowie zur Umsetzung der Richtlinie zum Schutz von Personen, die Verstöße gegen das Unionsrecht melden</b>

## 5. Terms and Definitions

Term	Definition
<b>Report</b>	Written or oral communication, carried out in the manner described by this Procedure, containing information (including well-founded suspicions) regarding breaches committed or which, on the basis of concrete elements, could be committed in the organisations included in the scope of this Procedure with which the reporting person has a legal relationship, or any other element concerning conduct aimed at concealing such breaches.
<b>Breach</b>	Behaviour, acts or omissions that harm the public interest or the integrity of the Company and which are detailed in <u><i>Annex A - Reports relevant for the purposes of the procedure.</i></u>
<b>Whistleblower</b>	Natural person who Reports information on Breaches acquired within their work context, when performing their work or professional activities, present or past.
<b>Facilitator</b>	Natural person operating within the same work context with the task of assisting the Whistleblower in the reporting process, keeping their assistance activity confidential.
<b>Person Involved</b>	Natural or legal person mentioned in the internal or external Report as the person to whom the Breach is attributed or as the person otherwise implicated in the reported Breach.

<b>Reporting Committee</b>	<p>Autonomous body for steering and governing the process of managing the Breach Reports or the illicit conduct with the task of receiving, analysing and addressing Reports; in particular it must:</p> <ul style="list-style-type: none"> <li>• carry out preliminary assessments regarding proceeding with the report, the admissibility and validity of the Reports;</li> <li>• provide initial feedback to the Whistleblower regarding the acceptance or rejection of the Report and keep communication channels open with the Whistleblower (up to communicating the outcome of the Report);</li> <li>• steer and coordinate the investigation, aimed at ascertaining the facts covered by the Report, making use of the tools and techniques available and that comply with current regulations;</li> <li>• order the closure of the investigations and provide feedback to the Whistleblower on the outcome of the Report;</li> <li>• activate and support top management and department management in implementing corrective/mitigation measures and possibly imposing disciplinary sanctions.</li> </ul> <p>The members of the Reporting Committee are indicated on the Platform.</p>
<b>Alternative Channel</b>	<p>Autonomous body that replaces the Reporting Committee if the Report concerns a member of the Reporting Committee.</p> <p>The components of the Alternative Channel are indicated in the Platform.</p>
<b>Investigating officer</b>	<p>Party called to intervene as support in the preliminary investigation phase if requested by the Reporting Committee or the Alternative Channel.</p> <p>Some of these are precisely identified by the Company, for example in the strategic corporate positions or the roles most involved in managing Reports of offences:</p> <ul style="list-style-type: none"> <li>• Steering Committee;</li> <li>• Department Managers</li> </ul> <p>Other investigating officers could be identified and designated for specific Reports, based on having particular skills or based on the specific needs for managing the Report.</p>

<b>Platform</b>	IT system that represents the tool for receiving and managing Reports, whose technical characteristics are suitable for protecting the confidentiality of the identity of the Whistleblower including through the use of encryption tools.
<b>Receiving Party</b>	The Reporting Committee or the Alternative Channel.

## 6. How to make a report

When defining its Model for the management of Reports of Breaches or illegal conduct, Offerista has chosen to adopt a **platform to automate and facilitate the receipt and management of Reports** that can also ensure, with IT methods and data encryption techniques, the confidentiality of the Whistleblower's identity, the content of the Report and the related documentation (hereinafter also "**Platform**"). This Platform can be reached from the URL [https://offeristawb\\_whistleblowing.keisdata.it](https://offeristawb_whistleblowing.keisdata.it).

Pursuant to this Procedure, every internal Report, as well as every subsequent communication with the Whistleblower, must take place through the Platform, in which all the documentation of the case will be entered and filed.

The Platform, **which allows sending anonymous Reports**, allows users to communicate with the Whistleblower during internal investigations.

The internal report must be addressed exclusively to the Receiving Party and can be carried out, as a matter of priority, in **written form**, using the IT methods described in detail in the Guidelines for sending internal reports via the Platform which can be consulted via the company internal wiki and the company website.

**At the end of entering the Report, the Platform will generate a code and the related key.**

**The Whistleblower must make sure to periodically view the platform, since communications and requests for documentary integration by the Receiving Party, deemed necessary to proceed, will be communicated through this.**

**Please note that, in the event of loss of the code and the related key, the Whistleblower cannot access the Report. The code and the key, in fact, cannot be replicated. Please note therefore that it is the Whistleblower's responsibility to take due care of these. In the event of loss, the Whistleblower must inform the Receiving Party of this situation, communicating all useful information regarding the report for which the code or key has been lost.**

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Should it be not possible to proceed with the Report in written form, the internal Report can also be **made orally**. The oral Report can be made through a voice messaging system made available within the Platform, which will allow the Report to be recorded, subject to the explicit consent of the Whistleblower.

Finally, at the request of the Whistleblower<sup>1</sup>, the Report may be made **orally**, through a direct meeting<sup>2</sup> scheduled within a reasonable timeframe and at the locations identified by the Company. In this case, a person within the Reporting Committee or the Alternative Channel (in the case of a report concerning the former) will guide the Whistleblower in completing the Report on the Platform, in order to adequately manage it. Alternatively, subject to the Whistleblower's consent, the documentation of the Report will be guaranteed by a recording<sup>3</sup> suitable for storing and listening or by official minutes. If meeting minutes are drawn up, the Whistleblower can verify, rectify and confirm these by signing them before they are entered into the Platform.

**In any case, anyone who provides support to the Whistleblower will NOT be able to keep the alphanumeric code and the related key of the Report generated by the Platform, which will remain exclusively available to the Whistleblower.**

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Please note that the internal Report must have as its subject one of the relevant objective areas as reported in sections of *Annex A - Reports relevant for the purposes of the procedure* of this Procedure.

The Report must be complete and exhaustive to allow its validity to be verified by the Reporting Committee. The Whistleblower, therefore, even more so if he/she wishes to maintain his/her anonymity, is required to provide all the available and useful elements to allow the Reporting Committee and the Investigators to proceed with the necessary and appropriate checks and investigations to confirm the validity of the facts covered by the Report, such as, by way of example:

- the time and place in which the facts covered by the Report were committed;
- a clear and complete description of the facts covered by the Report;
- the personal details or other elements that allow identifying the person(s) who has/have carried out the reported facts (e.g., qualification, place of employment in which he/she carries out the activity);
- any other information that can provide useful feedback regarding the existence of the facts reported
- the indication of any other parties who may tell about the facts being Reported;
- any documents to support the Report.

The requirements described above do not necessarily have to be complied with at the same time, in consideration of the fact that the Whistleblower may not have all the information requested available at the time of sending the Report, but it must be possible to reconstruct these during the investigation phase.

The personal reasons or psychological status of the Whistleblower are not relevant for the purposes of investigating the Report.

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<sup>1</sup>The request can be made through the Platform in order to allow the confidentiality of the request itself.

<sup>2</sup> In line with the requirements of applicable legislation, the meeting must be scheduled within a reasonable time at the locations identified by the Company.

<sup>3</sup> Through the voice messaging system on the Platform.



If the Report is submitted to a person other than the Reporting Committee or the Alternative Channel (for example, to his/her manager or hierarchical superior) where the Whistleblower expressly declares that he/she wishes to benefit from the protections regarding whistleblowing or where such intention can be deduced from the Report, the Report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the Reporting Committee or to the Alternative Channel, simultaneously notifying the transmission to the Whistleblower.

Otherwise, if the Whistleblower does not expressly declare that he/she wishes to benefit from the protections, or this desire cannot be deduced from the report, said report should not be considered a whistleblowing report.

## 7. The Report management process

### Pre-assessment phase

The **Reporting Committee** or the **Alternative Channel** is responsible for the Reporting Pre-assessment phase and carries out the following activities:

- They issue the Whistleblower the **notice of receipt** of the Report within **7 days** of receipt;
- **They continue to communicate with the Whistleblower**, who may be asked, if necessary, for additions to the Report;
- **They diligently follow up on the Reports received**, promptly starting the preliminary analysis of the Report in order to check its compliance with the applicable rules and with this Procedure, in particular assessing the admissibility and validity of the report.

The Pre-assessment phase can be concluded either:

- by filing the Report, in the event that it does not fall within the subjective or objective scope of this Procedure, or the conditions for admissibility are lacking;
- by opening the Investigation Phase, aimed at undertaking every most appropriate action to assess the existence of the facts reported.

### Investigation phase

The **Reporting Committee**, or the **Alternative Channel** if the Report is addressed to the latter, are responsible for the investigation phase, in which they are supported by the **Investigating agents** that are competent on each occasion based on the subject of the Report<sup>4</sup>.

In the case of external investigating agents, where, to follow up on the Report, it is necessary to share information relating to the Report capable of revealing the identity of the Whistleblower, before sharing such information, the Reporting Committee or the Alternative

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<sup>4</sup> The Company has predefined the Steering Committee and Department Managers as investigators. Every investigating agent must sign a declaration of commitment to maintain the confidentiality of the identity of the Whistleblower and of the information relating to the report, where not already provided for by any applicable ethical rules (*Annex B - Investigating agent's Declaration of Commitment*). Furthermore, each Investigating agent will have access on the Platform exclusively to the Report in which he/she was involved.

Channel will obtain consent from the Whistleblower to reveal his/her identity according to the methods indicated in paragraph no. 9.1 below (Right of Confidentiality).

The investigation phase represents the set of activities aimed at verifying the content of the Reports and at acquiring useful elements for the subsequent assessment phase, during which the utmost confidentiality regarding the identity of the Whistleblower and of the subject matter of the Report must be guaranteed.

This phase has the main purpose of verifying the veracity of the information undergoing investigation and of formalising the ascertained facts, through internal verification activities with the use of objective investigative techniques and the support of the competent company structures involved in the content of the Report.

If hearings of the Whistleblower (or of other parties involved, witnesses or experts) are necessary, the information collected and/or the documents delivered must be filed and stored exclusively on the Platform for the purposes of traceability of the operations carried out.

### **Assessment phase of the results of the investigation**

The internal investigation phase must end with a judgement on the admissibility of the Report; alternatively:

- by filing the inadmissible Report, where it is unfounded, or where it has not been possible to ascertain the facts or for other reasons;
- by notifying the company representatives of the outcome of the internal investigation, transmitting a summary Report of the actions carried out and the information gathered, in the event that the Report is founded and the facts reported in it are ascertained. This Report will acknowledge the following:
  - the evidence collected;
  - the information provided;
  - the facts ascertained;
  - the actions undertaken for the investigation;
  - any mitigating and/or corrective actions.

Following the transmission of the Report, mitigating and/or corrective actions may be defined and undertaken by the Company, in addition to those aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of the applicable legislation, the relevant collective labour agreements and the procedures applicable to protect the interests of the Company (e.g. disciplinary measures, judicial actions, termination of the existing relationship).

### **Feedback to the Whistleblower**

Throughout the investigation phase, the Reporting Committee or the Alternative Channel will continue to maintain relations with the Whistleblower, informing him/her on the progress of the investigation, at least with reference to the main decision-making points.

In order to ensure maximum transparency in the management of the Report, the Whistleblower will always be able to access the Platform and know the processing *status* of the Report, using **the alpha-numeric code and the key that are generated by the Platform at the end of entering the Report.**

**Within three months from the date of the acknowledgment of receipt, the Reporting Committee or the Alternative Channel must provide feedback to the Whistleblower, informing him/her of the follow-up that has been given or that will be given to the Report. In any case, once the investigation has been completed, the Reporting Committee or the Alternative Channel will notify the Whistleblower of the final outcome of the reporting procedure. This will allow the Report to be closed on the Platform, for the purposes of correctly preserving the documentation.**

## **8. External reports**

The reporting person can provide information about violations using, in a privileged manner, the internal channel referred to in the previous paragraph 6 or by making their report directly through external channels as provided by current legislation.

External reports are made by the Whistleblower directly to the National Competent Authority through specifically designated channels.

## **9. Guarantees and protection measures for the Whistleblower**

The entire process of receiving and managing Reports must guarantee the rights of the Whistleblower. To this end, in compliance with current legislation, the Company has not only provided for the right to send anonymous reports, but has also provided guarantees and measures for protecting the Whistleblower, which will be applied if the following conditions apply:

- the Breach falls within the objective scope of application of the legislation (details of which are provided below and in the sections of *Annex A - Reports relevant for the purposes of the procedure*);
- the Breach concerns behaviour, acts or omissions capable of harming or jeopardising the public interest or the integrity of the Company;
- there are well-founded reasons <sup>5</sup> that leads the Whistleblower to believe that the existence of illicit behaviour or a Breach is likely.

If it is not possible to meet these requirements, the Report will be filed and the Whistleblower will be informed.

The protection measures referred to in this Procedure are not guaranteed when, in relation to the Report:

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<sup>5</sup> See Recital 32 of the Directive, which specifies that "*This requirement is an essential guarantee against malicious and futile or unfounded reports, to guarantee that the people who, at the time of reporting, deliberately and knowingly provided incorrect or misleading information, are excluded from the protection. At the same time, this requirement ensures that the Whistleblower continues to benefit from protection where he/she has made an inaccurate report in good faith. (...). The reasons that led the Whistleblowers to make the report should be irrelevant for the purposes of deciding whether to grant protection.*"

- the criminal liability of the Whistleblower for defamation or slander offences is ascertained, even with a non-definitive judgement of the Court of First Instance;
- the civil liability of the Whistleblower is established for having reported false information intentionally with malice or gross negligence.

### **9.1. Right of confidentiality**

As a general principle, the identity of the Whistleblower and any other information from which such identity can be deduced, directly or indirectly, cannot be revealed, **without the express consent of the Whistleblower him/herself**, to persons other than those competent to receive or follow up on the Reports, expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and to the national legislation on the protection of personal data.

Please note that the protection of the **Whistleblower's confidentiality** is also ensured in the jurisdictional and disciplinary context.

However, national German law provides several exceptions to this including scenarios where not even the consent of the Whistleblower is obtained.

### **9.2. Prohibition of retaliation**

The Model for managing Reports of Breaches or of illicit conduct defined by Offerista also imposes the explicit prohibition to adopt any form of retaliation against the Whistleblower and the other protected individuals.

**Any behaviour, act, or omission, even if only attempted or threatened, carried out as a result of the Report, which causes or may cause, directly or indirectly, unjust damage to the Whistleblower, is considered *retaliation*.**

Below are some cases that constitute retaliation:

- dismissal, suspension or equivalent measures;
- demotion or non-promotion;
- the change of roles, the change of the place of work, the reduction of the salary, the modification of working hours;
- the suspension of training or any restriction towards accessing this;
- negative merit notes or negative references;
- the adoption of disciplinary measures or of other sanctions, including pecuniary ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- the failure to renew or the early termination of a fixed-term employment contract;
- damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of the contract for the supply of goods or services;

- the cancellation of a licence or permit;
- the request to undergo psychiatric or medical tests.

To qualify for protection:

- a) the Whistleblower must reasonably believe, based on the circumstances of the specific case and the information available at the time of the report, that the reported violations are true. Mere assumptions or rumours, as well as publicly available information, are not sufficient;
- b) the report must fall within the objective scope and be made in accordance with the applicable legislation;
- c) The reporting person may report facts even if they are not certain of their actual occurrence or if they include inaccuracies due to genuine errors or when there are well-founded suspicions;
- d) there must be a direct or indirect, close connection between the report and the adverse behavior/action/omission suffered by the Whistleblower.

In the event that the Whistleblower or another protected person referred to in the previous paragraph 3.1 (Subjective scope of application) should believe he or she may have claims for damages.

This regulation, by definition, does not apply to anonymous reports as it is intended to protect the Whistleblower from risks of retaliation. However, it may be applicable if, as a result of an anonymous report, the informant's identity is revealed. In such cases, the informant may request the protection provided by the legislation.

### **9.3. Processing of Personal Data**

Within the scope of managing reports, Offerista processes personal data of the reporting individuals and potentially other categories of individuals mentioned by them in the reports.

The Company acts as an independent Data Controller and ensures compliance with the fundamental principles and obligations arising from Regulation (EU) 2016/679 (GDPR):

- o In accordance with the principle of "lawfulness, fairness, and transparency", the reporting individual is provided with specific information regarding the processing of personal data. This includes essential information about the processing, such as the purpose, retention period of personal data, legal basis for processing, categories of personal data processed, and the parties involved in the processing. Additionally, the rights of the reporting individual and the methods to exercise those rights are explained.
- o In line with the principle of "data minimization," only the necessary personal data is collected for the purposes of the report. In the event of accidental collection of unnecessary data, such data is promptly deleted.
- o Following the principle of "storage limitation", the reports and all related documentation cannot be used beyond the internally established retention period. The retention period

is defined by regulations and is set at three (3) years from the communication of the final outcome of the reporting procedure.

The additional measures implemented by the Company as Data Controller include:

- o Describing the processing activities in the Company's register of processing activities, as required by Article 30 of the GDPR.
- o Conducting a Data Protection Impact Assessment (DPIA) in accordance with Article 35 of the GDPR. This assessment is specifically carried out for the processing of managing reports through the IT platform, as it may involve high risks to the rights and freedoms of the individuals involved.
- o Designating the members of the Direct Channel, the Alternative Channel, as well as personnel and internal instructors within Offerista involved in the management of reports, as authorized individuals to process personal data (in accordance with Article 29 of the GDPR);
- o Designating service providers involved in the process of managing reports as Data Processors, in accordance with Article 28 of the GDPR. This includes:
  - o the provider of the reporting platform, and
  - o any other providers supporting the activities of report management (such as evaluators, members of the Direct and Alternative Channels, or instructors external to the Group).

## **10. Penalties**

Failure to comply with this Procedure and with the protection measures provided for herein entails the possibility that Offerista should apply its own internal disciplinary system, in line with the provisions of the applicable national labour law and the relevant collective labour agreements.

The Company reserves the right to undertake any initiative, including in the courts, in full compliance with current and applicable regulatory provisions. In particular, this Procedure is without prejudice to the criminal, civil and disciplinary liability of the Whistleblower in the event of a slanderous or defamatory Report, in cases of wilful misconduct or gross negligence.

It should be noted that the Company or the person who reveals or disseminates information on Breaches covered by the obligation of secrecy<sup>6</sup> or relating to the protection of copyright or the protection of personal data, or who reveals or disseminates information on breaches that offend the reputation of the Person Involved, is not punishable when all of the following conditions are met:

- at the time of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to uncover the Breach;
- the Report was made in compliance with the conditions established by current legislation to benefit from the protections (well-founded reason to believe that the information on the Breaches was true and included among reportable Breaches

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<sup>6</sup> The reference excludes the dissemination of classified information, or of information covered by professional or medical secrecy, or concerning the deliberations of judicial bodies, for which the application of the applicable legal provisions remains unchanged.

pursuant to the law; Reports, internal and external, made in compliance with the methods and conditions dictated by law);

- And the obtaining as such of the access as such information does not constitute an independent criminal offense.

In addition to internal sanctions within the organization, in cases expressly provided for by the legislation, the National Competent Authority may also impose administrative fines on individuals or legal entities for violations of Whistleblower protection measures, as provided by current legislation and in compliance with its own regulations.



## **ANNEX A – Reports relevant to the procedure**

Offerista considers relevant, for the purpose of applying this Procedure, include, but are not limited to, behaviors, actions, or omissions that harm the public interest or the integrity of the organization, which have been identified within the work environment, and consist of:

### **A. breaches of national and Union provisions consisting of infringements in the following areas<sup>7</sup>:**

- i. public procurement;
- ii. financial services, products and markets, and prevention of money laundering and terrorist financing;
- iii. product safety and compliance;
- iv. transport safety;
- v. protection of the environment;
- vi. radiation protection and nuclear safety;
- vii. food and feed safety, animal health and welfare;
- viii. public health;
- ix. consumer protection;
- x. protection of privacy and personal data, and security of network and information systems;

### **B. breaches of Union provisions which consist of:**

- xi. acts or omissions affecting the financial interests of the Union;
- xii. acts or omissions relating to the internal market<sup>8</sup>;
- xiii. Acts or conduct that defeat the object or purpose of Union provisions in the abovementioned areas;

### **C. breaches of national provisions which consist of:**

- xiv. administrative, accounting, civil or criminal offenses;

### **D. breaches of internal provisions within each Company, such as:**

- xv. Antitrust Code of Conduct;
- xvi. National collective bargaining agreements;
- xvii. Internal regulations (procedures, policies, operational instructions, etc.).

### ***Exclusion from the scope***

Limitations to the scope of the objective scope of the Reports are provided.

The following are not included among the information on reportable violations: blatantly unfounded information, information that is already fully in the public domain, as well as information acquired solely based on rumors or unreliable gossip.

Furthermore, it should be noted that Reports based on unfounded suspicions or personal matters unrelated to misconduct are excluded from the scope of this Procedure. This is necessary in order to consider the interests of third parties mentioned in the Report and to

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<sup>7</sup> These are all those offenses that fall within the scope of application of European Union or national acts indicated in the acts listed in national acts that implement European Union acts indicated in the annex to directive (EU) 2019/1937.

<sup>8</sup> This includes violations of Union rules on competition and State aid, as well as violations related to the internal market connected to acts that violate rules on corporate tax or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable legislation on corporate tax.



avoid the Company engaging in internal investigative activities that may prove to be of little value and, in any case, costly.

The following are also NOT included within the scope of this Procedure:

- a. Disputes, claims, or requests related to personal interests that solely pertain to individual employment relationships or relationships with superiors in the hierarchy.
- b. Reports of violations that are already mandatory regulated by European Union or national acts concerning services, products, financial markets, prevention of money laundering and terrorist financing, transportation security, environmental protection, or national acts implementing European Union acts in the same areas (the details of the regulations are contained in §4 of the German Act).
- c. Reports of violations related to national security, as well as contracts concerning defense or national security aspects, unless these aspects fall within the relevant derived law of the European Union.

An additional limitation to the scope of this Procedure concerns specific national, as provided in §5 of the German Act, or European Union provisions regarding:

- d. Classified information;
- e. Forensic and medical professional secrecy<sup>9</sup>;
- f. Confidentiality of judicial deliberations;
- g. Criminal procedure matters.

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<sup>9</sup> The confidentiality of communications between lawyers and their clients ("*forensic professional secrecy*") provided for by national law and, where applicable, by Union law, in accordance with the case-law of the Court, is protected. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ("*medical confidentiality*"), as provided for by national and Union law, must not be prejudiced.

### **ANNEX B – Investigating officer's declaration of commitment**

The undersigned, (first/last name) \_\_\_\_\_ (hereinafter: "**Person informed of the report**"), under his/her sole responsibility

#### **DECLARES**

A. to have been made aware of the existence of a report concerning information on unlawful conduct (report id code: \_\_\_\_\_) for the purposes of carrying out specific investigative measures;

B. to have been informed and to undertake to maintain the confidentiality obligation to which the undersigned is bound when carrying out the mandate, both in relation to the identity of the Whistleblower and of any other person involved, as well as of the facts which are covered by the report;

C. to have been informed and to undertake to guarantee that retaliatory acts against the Whistleblower or any other person who has even merely facilitated the reporting, or who is connected to the Whistleblower by an employment relationship or by a sentimental/kinship relationship, are prohibited.

D. to be aware of having assumed the role of Person informed of the report and that, as such, the breach of the obligation of confidentiality and retaliation constitutes cause for a penalty to be applied both by the Company and by the competent National Authority, as reported in the Procedure adopted by the Company for managing reports of offences (paragraph 10 "Penalties").

E. to have read, know, and accept the contents of the Procedure adopted by the Company for managing reports of offences (*Procedure for the management of Whistleblowing reports*).

(*place*), (*date*)

(*signature*)

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