

# GRIEVANCE MECHANISM and WHISTLEBLOWING

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No. Rev.	Date	Description	Prepared:	Approved:
0	02/10/2023	Ottimizzazione a seguito di consulto legale e modifica organizzativa ad hoc; l'allineamento con i requisiti del NQC SAQ5.0 è mantenuto. Assorbe l'Istruzione IO.3.01.02 "Grievance mechanism", che viene eliminata. Adozione della nuova codifica documentale (era IO.3.01.02). / <i>Optimization based on a legal advice and an ad-hoc organizational change; the alignment to the NQC SAQ5.0 requirements is maintained. It contains the Instruction IO.3.01.02 "Grievance mechanism", that is eliminated. The new doc codification is adopted (it was IO.3.01.02).</i>	Sandra Zanobini	Roberto Casolin
1	31/05/2023	Introduzione Whistleblowing (DLgs n.24/2023) e allineamento allo standard NQC SAQ 5.0 / <i>Whistleblowing introduction (Leg.Decree No.24/2023) and alignment to NQC SAQ 5.0 standard</i>	Sandra Zanobini	Luigi Toniolo
0	15/02/2023	Prima emissione / <i>First issue</i>	Sandra Zanobini	Luigi Toniolo

## A. SCOPE

### A1. PURPOSE

The purpose of this Procedure is to explain the control measures adopted by Arcoprofil srl and Arcoprofil F&G (hereafter: ARCOPROFIL) to ensure a proper grievance mechanism and proper implementation of Whistleblowing.

The aim is to ensure that company activities are conducted in a fair, transparent and socially responsible manner, and in particular conforming to Legislative Decree No.24/2023 on Whistleblowing.

This Procedure is critically reviewed annually, to continuously improve its functioning, or because of specific cases when applicable.

### A2. APPLICATION

This Procedure is applicable in all ARCOPROFIL activities and processes and is to be complied with by the so-called STAKEHOLDERS ("interested parties"):

- the INTERNAL ones, which correspond to the following roles:
  - shareholders, Board of Directors, supervisory and representative bodies of ARCOPROFIL
  - all ARCOPROFIL personnel, i.e. senior management, agents, permanent and non-permanent employees, trainees, interns, etc., whether paid or unpaid
- the EXTERNAL ones, which correspond to the following roles:
  - Direct or indirect suppliers (e.g. contracting firms, service providers), including consultants
  - the community of reference and/or stakeholders (the territory)

Regarding the personal data treatment and the guarantee of the protection measures adopted, the following documentation has been made available:

- a specific information on the personal data treatment for Whistleblowing (see Instruction IS-006 "Privacy Information for WB" in attachment), to forward to all INTERNAL and EXTERNAL STAKEHOLDER
- DPIA (Data Protection Impact Assessment, see Art.35 of GDPR), aimed to highlight the balance between the reporting methodologies adopted and the security measures to ensure the integrity, availability, confidentiality in the data exchange (see Instruction IS-007 "DPIA-Data Protection Impact Assessment for WB" in attachment). This document is confidential.

- to colleagues or persons in the same work environment as the Reporter, who have regular and current relations with the same;
- to persons having with the Whistleblower a stable emotional relationship or kinship within the fourth degree;
- to entities owned by the Whistleblower.

Examples of retaliation, though not exclusive, are dismissal, non-renewal of a fixed-term contract, failure to convert a fixed-term contract into a permanent contract, failure to promote, the adoption of sanctions, including financial ones, the issuance of negative references, suspension of training, intimidation or coercion or harassment or discrimination, cancellation of leave or holidays, request for a health or psychiatric check, and inclusion in undue lists that may prevent the person from finding work in the future.

Below is a detailed description of each step.

#### **1/2/3/4. DANGER**

The "Danger" referred to is that which the potential Reporter may face: in particular, this may concern the Reporter who intends to make the Report as effectively and safely as possible.

A Danger exists when there are reasonable grounds to believe that:

- the Whistleblowing would not be followed up (or, in any case, an ineffective follow up) or would lead to retaliation (serious danger), due to specific circumstances such as the possibility of concealment or destruction of evidence or the well-founded fear of collusion between the author of the breach and the recipient of the Report;
- the breach constitutes a clear and imminent Danger to the public interest (very serious danger).

The Reporter should carefully consider the situation and assess whether:

- one of the two conditions above exists (we are in Danger)
- if no, follow the step-by-step route indicated in Flow B2, and described below
- if yes, assess whether it is a serious or very serious danger as described above, and accordingly follow the alternative indications contained in the same Flow B2

#### **5. INTERNAL REPORT**

Should the need for a Report arise, INTERNAL or EXTERNAL Stakeholders must proceed with a Report to the Independent Reference Person, or WB-Officer, and in writing (see P-002 Appendix), setting out the facts.

Communication of the Report should be made:

- by email to the expressly established address ([WB-Arcoprofil@studiolegalegozzi.it](mailto:WB-Arcoprofil@studiolegalegozzi.it)), manned by personnel external to

ARCOPROFIL (it is to notice this reporting method does not assure the Reporter's anonymity, while it absolutely assures her/his confidentiality); or

- in paper form, by filling in the Form attached to this Procedure (see P-002 - Appendix) and inserting it in the special boxes specifically designed for this purpose, the keys to which are not in the possession of ARCOPROFIL personnel but only of the WB-Officer; this applies to both the signed/nominal reports and the anonymous ones, and it is to notice that in both cases the confidentiality is nevertheless assured

N.B.: in the event of a Grievance, INTERNAL STAKEHOLDERS are encouraged to discuss the issues identified informally with their Managers, or other relevant personnel, before submitting a Grievance: it is in the interest of ARCOPROFIL that possible internal disputes are addressed and settled in an immediate and simple way, where possible.

## 6. ANALYSIS

Guaranteeing the full confidentiality of the Reporter, the WB-Officer

- provides him/her (the Reporter) with a confirmation/receipt within 7 days of receipt of the Report;
- analyses with due diligence the Report itself in order to understand whether it should be confirmed or filed;
- if necessary, keeps in touch with the Reporter to clarify or supplement the information available. The contact may be by telephone or telematic, or consist of face-to-face meetings: in this case, if it is a WB, the location will in any case be such as to guarantee the secrecy and confidentiality of both the Reporter/Whistleblower and the Facilitator, if any;
- reaches a conclusion as to whether or not to confirm the Report within a maximum of 3 months from its receipt;
- at the same time (again within a maximum of 3 months from receipt of the Report):
  - informs the Reporter of the outcome of the Report (confirmation or dismissal)
  - if the Report is confirmed, informs the Top Management with the details of the case, again guaranteeing the confidentiality of the Reporter and of any Facilitator, unless they explicitly consent to disclosure. The Top Management will proceed with the necessary Actions; where appropriate, in order to ascertain the possible violation of the law, the external Bodies appointed for this purpose will also be involved;
  - record and file every detail of the Report dealt with.

**OK?**

The internal report is considered 'OK' if the Reporter

- receives due acknowledgement within the timeframe indicated above from the WB-Officer, and furthermore
- is satisfied with the acknowledgement.

**7. APPEAL (GRIEVANCE only)**

This step applies to the Grievance only; as far as Whistleblowing (WB) is concerned, the Reporter/Whistleblower may proceed directly to the EXTERNAL Reporting.

If the Reporter is not satisfied with the feedback received, or if no feedback is received within the timeframe indicated above, he/she may decide to continue with the Report (Grievance) in order to get to the bottom of it: this is equivalent to appealing.

In this case, he/she must communicate his/her wish in writing to the WB-Officer in the same manner as above (see P-002 - Appendix). The communication must state the reasons for the dissatisfaction and, if relevant, new informations and evidence for consideration by the WB-Officer.

To the extent necessary, the methods already described in section 6.ANALYSIS will be activated. In particular, in the case of face-to-face meetings, they:

- may imply the presence of the Human Resources Manager and/or the ARCOPROFIL Top Management;
- are minuted and the relevant minutes will be available to those present for a reasonable period (max. 7 days)

Within a reasonable period (maximum 1 month from the request), the Reporter will receive an acknowledgement (RESULT OF THE APPEAL), to be considered as final by ARCOPROFIL.

**8. EXTERNAL REPORT**

Should the INTERNAL or EXTERNAL Stakeholder deem it necessary to proceed with an external grievance, a distinction must be made between Grievance and WB.

In the case of a Grievance, he/she is free to stop his/her claims or he/she may decide to go to the Labour Office or any other body he deems appropriate to further assert his reasons.

In the case of a WB, he must instead proceed with the Reporting to ANAC and communicate the case via the site (see link: Reporting Public Contracts and Anti-Corruption - [www.anticorruzione.it](http://www.anticorruzione.it)). It is also possible to proceed by telephone or by voice message or by meeting in person, upon request (see ANAC website), in which case the Report may be transcribed.

According to Legislative Decree No 24/2023, which applies only in the case of WB, ANAC guarantees the full confidentiality of the person who reported and:

- sends a confirmation/receipt to the sender within 7 days of receipt of the Report, unless there is a danger to the Reporter/Whistleblower himself/herself;
- analyses with due diligence the Report/Whistleblowing forwarded with the aim of understanding whether it is to be confirmed or dismissed, proceeding to a preliminary investigation including audits and document analysis;
- keeps in touch with the Reporter/Whistleblower for the purpose of clarifying or supplementing information
- reaches a conclusion within a maximum of 3 months from receipt of the report (or 6 months for justified reasons)
- at the same time (again, within a maximum of 3 months from receipt of the report, or 6 months for justified reasons), communicates to the Reporter/Whistleblower the outcome of the Report (filing, transmission to the competent authorities, recommendation, administrative sanction)

It should be noted that ANAC, in full compliance with the regulations in force on confidentiality, carries out statistical analyses, which it disseminates to the European Community; for all details and in-depth information on the entire matter, please consult its website (<https://www.anticorruzione.it/>)

### **OK?**

An EXTERNAL Report is considered "OK" if:

- the Reporter has received due acknowledgement within the timeframe indicated above from the ANAC, and
- is satisfied with the acknowledgement received

## **9. PUBLIC DISCLOSURE (WISTHLEBLOWING only)**

This step applies to Whistleblowing only.

The INTERNAL or EXTERNAL Stakeholder proceeds to publicly disclose the violation. His/her protection against retaliation is also activated and guaranteed in this case, if this procedure has been complied with, that is if the violation entails an imminent and obvious danger to the public interest.

## **C. TERMS AND DEFINITIONS**

### **C1. GRIEVANCE**

A grievance may arise from problems and issues that an INTERNAL or EXTERNAL Stakeholder experiences directly during his/her relationship with ARCOPROFIL. It can cover a large number of situations:

- related to violation of the Code of Ethics and Sustainability Policies or procedures (e.g. P-003 "Anti-corruption Procedure", in case of gifts beyond the limits), or
- related to unsatisfactory interpersonal relationships or business mechanisms.

The guidelines to be followed are collectively referred to as the 'Grievance Mechanism'; for it to function properly, it needs to be characterised by transparency, impartiality, confidentiality and accessibility.

For INTERNAL Stakeholders, the grievance may concern remuneration, handling disagreements with colleagues, the internal refreshment service (beverage and food dispensers), disagreements regarding holiday time or other issues.

For EXTERNAL Stakeholders, Grievance occasions may generally include specific issues that vary from case to case.

## **C2. WHISTLEBLOWING (WB)**

Pursuant to Legislative Decree No. 24/2023 and EU Directive No. 1937/2019, whose transposition it is, that is a targeted whistleblowing operation on activities and conduct, potential or actual, in violation of applicable laws and regulations, Italian or European, with reference to corruption (see P-003 "Anti-corruption Procedure", in case of relationship with the Public Administration). When such activities and conduct are observed, or legitimately suspected, by an INTERNAL or EXTERNAL Stakeholder in the Company, specific "Whistleblowing" guidelines are applied, aligned with the requirements of Legislative Decree 24/2023.

## **C3. REPORT**

This Procedure contains guidelines for the handling of both Grievance and Whistleblowing, and the general term "Whistleblowing" is used to refer to

- the communication of a potential Grievance, or
- the WB, that is the reporting of a potential non-compliance with applicable rules and laws

## **C4. REPORTER**

The Whistleblower is the natural person who makes the Report. It may be carried out on its own or on behalf of a third party.

## **C5. INDEPENDENT REFERENCE PERSON (WB OFFICER)**

The Independent Reference Person or Whistleblowing Officer (WB Officer) is a person specifically appointed by the ARCOPROFIL Board of Directors to handle Reports. His or her tasks are characterised by secrecy and confidentiality, as well as strict compliance with the regulations in force, and governed by a specific contract. His or her education is in law. As a guarantee of his or her impartiality and independence, the WB Officer is not part of the corporate organisation chart. It is the WB Officer's responsibility to ensure that:

- the INTERNAL and EXTERNAL Stakeholders are clearly informed about this procedure;
- the procedure itself is made available in the workplace and via the ARCOPROFIL intranet and website.

**C6. FACILITATOR**

The Facilitator is a reference person that the Reporter may decide to involve in his/her Grievance or Whistleblowing, as a support or witness. For the INTERNAL Stakeholder, this may be a Trade Union Representative, his or her Manager or a colleague; for the EXTERNAL Stakeholder, it may be a similar rolee, capable of performing similar support or witness functions.

**D. REFERENCES**

EU Directive 1937 issued in 2019  
Legislative Decree No.24/2023 "Whistleblowing"  
Code of Ethics "CodE"  
P-003 "Anti-corruption procedure"  
IS-006 Instruction "Privacy information for WB"  
IS-007 Instruction "DPIA – Data Protection Impact Assessment for WB"



# GRIEVANCE MECHANISM AND WHISTLEBLOWING – APPENDIX

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The purpose of this Appendix is to provide the *standard format* of the email to be sent to the WB Officer by an INTERNAL or EXTERNAL Stakeholder (see Procedure P-002).

The use of the above standard format email applies in two cases:

- INTERNAL REPORT (applicable for both GRIEVANCE and WHISTLEBLOWING)
- REQUEST FOR APPEAL (applicable to GRIEVANCE only)

**A. by an INTEERNAL STAKEHOLDER – EMAIL STANDARD TEXT**

**A1. INTERNAL REPORT**

TITLE: GRIEVANCE MECHANISM or WHISTLEBLOWING - INTERNAL REPORT

CONTENT:

I am submitting a FORMAL REPORT. The underlying *facts* are as follows:

.....  
.....  
.....

I involve the following persons as FACILITATORS:

- mr. nameSurname 1, role XXX (Colleague or Trade Union Representative)
- mr. nameSurname 2, role XXX (Colleague or Trade Union Representative)

I look forward to your prompt reply.

Yours sincerely

XXX (name, signature)  
role XXXX

**A2. REQUEST FOR APPEAL**

TITLE: GRIEVANCE MECHANISM – request for APPEAL

CONTENT:

I am requesting an APPEAL following the outcome of the FORMAL REPORT received on XX/XX/XX. Are the following *facts* or my observations ADDITIONAL to what is stated in the Internal Report:

.....  
.....  
.....

I involve the following persons as FACILITATORS:

- mr. nameSurname 1, role XXX (Colleague or Trade Union Representative)
- mr. nameSurname 2, role XXX (Colleague or Trade Union Representative)

I look forward to your prompt reply.

Yours sincerely

XXX (name, signature)

role XXXX

**B. by an EXTERNAL STAKEHOLDER – EMAIL STANDARD TEXT**

**B1. INTERNAL REPORT**

TITLE: GRIEVANCE MECHANISM or WHISTLEBLOWING –INTERNAL Report

CONTENT:

I am submitting a FORMAL REPORT. The underlying *facts* are as follows:

.....  
 .....  
 .....

I involve the following persons as FACILITATORS:

- mr. nameSurname 1, role XXX (Colleague or others)
- mr. nameSurname 2, role XXX (Colleague or others)

I look forward to your prompt reply.

Yours sincerely

XXX (name and signature)

SUPPLIER (or other Organisation) XXX (name, location/address)

role XXXX (in the relevant Organisation, if applicable)

**A2. REQUEST FOR APPEAL**

TITLE: GRIEVANCE MECHANISM – request for APPEAL

CONTENT:

I am requesting an APPEAL following the outcome of the FORMAL REPORT received on XX/XX/XX. Are the following *facts* or my observations

ADDITIONAL to what is stated in the Internal Report: :

.....  
.....  
.....

I involve the following persons as FACILITATORS:

- mr. nameSurname 1, role XXX (Colleague or others)
- mr. nameSurname 2, role XXX (Colleague or others)

I look forward to your prompt reply.  
Yours sincerely

XXX (name and signature)  
SUPPLIER (or other Organisation) XXX (name, location/address)  
role XXXX (in the relevant Organisation, if applicable)