

**ORGANISATIONAL INSTRUMENT
IMPLEMENTING THE WHISTLEBLOWING MECHANISM
FOR REPORTING BREACHES PURSUANT TO ITALIAN
LEGISLATIVE DECREE No. 24/2023**

CONTE

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INTRODUCTION

In compliance with Italian Legislative Decree no. 24/2023 concerning the protection of parties who report offences or irregularities (that may harm the public interest or harm the integrity of LUXOR SPA) from possible acts of retaliation, the Board of Directors, at its meeting of 08 March 2024, approved the procedure to manage such reports, to which this Organisational Instrument is an annex, in order to provide interested parties with the information relating to the process of reporting relevant conduct.

1. WHO CAN MAKE A REPORT

A report of an offence or an irregularity may be made by the natural person who, within the context of their work-related relationship with LUXOR S.P.A., has acquired information regarding a breach, including a reasonable suspicion of a breach, and believes that such information should be reported. Specifically, the following parties may make a report:

- a) employees**, including those with a part-time, intermittent, fixed-term, employment agency, apprenticeship or ancillary work relationship, or who perform occasional services;
- b) workers and collaborators** who, individually or as members of other companies, provide goods and services to LUXOR SPA;
- c) freelancers and consultants** who provide their professional services to LUXOR SPA;
- d) volunteers and trainees**, paid and unpaid, who work at LUXOR SPA;
- e) shareholders/partners**, natural persons who hold shares in one of the private sector entities and where the latter play a corporate role. These parties are those who have become aware of a breach to be reported in exercising the rights they hold by reason of their role as shareholders of or partners in the Company;
- f) parties engaged by LUXOR SPA to perform administration, management, control, supervision or representation functions**, even if the functions are exercised on a purely de facto basis;
- g) facilitators**, i.e. natural persons who assist the Whistleblower in the reporting process, operating within the same working context and whose assistance must be kept confidential. In the case where a “trade union official” assists the Whistleblower using the trade union identification code, the same does not play the role of facilitator. In this case, the provisions regarding consulting with trade union representatives and repressing anti-union conduct referred to in Italian Law no. 300/1970 (the Workers’ Statute) shall apply;
- h) persons in the same working context** as the Whistleblower, or as the party filing a report or whoever makes a public disclosure, linked to them by a stable, emotional bond or kinship up to the fourth degree. The reference is to people linked by a network of relationships originating from the fact that they operate or have operated **in the past** in the same working environment;
- i) colleagues** of the Whistleblower, or of the party filing a report or whoever makes a public disclosure, who work within the same working context and who have a regular, ongoing relationship with these parties. Unlike the previous category, these parties must be people who, at the time of reporting, are **currently** working with the Whistleblower;
- j) entities owned** by the Whistleblower, or by the party filing a report or whoever makes a public disclosure or for which the same parties work, as well as entities that operate in the same working context as the aforementioned parties. Retaliatory or discriminatory acts could be directed against legal persons of which the Whistleblower is: the owner; who they work for; or to whom they are otherwise connected in the context of a work situation. Examples: cancellation of the supply of goods and/or services; blacklisting; boycotts, etc.

2. REPORTING REQUIREMENTS

Information on a breach, including a reasonable suspicion of a breach, of domestic or EU regulations, that may harm the public interest or harm the integrity of LUXOR S.P.A., may be the subject of a report, as long as the breach is committed within the organisation (business context) of LUXOR S.P.A. with which the Whistleblower can claim one of the relationships indicated in the preceding point.

In order to proceed with the procedure, the Reports Manager must, firstly, ascertain the report's **admissibility** by verifying that the Whistleblower is a party entitled to make a report and that the subject of the report falls within the scope of the regulation.

Once the report's subjective and objective requirements, as defined by the legislator, have been verified and, therefore, the report is actionable, the report's **admissibility as a whistleblowing report** needs to be evaluated.

In order for the report to be managed properly, it needs to be as detailed as possible. Specifically, the report must clearly state:

- the circumstances of the time and the place in which the reported event occurred;
- a description of the same fact;
- the general information or other aspects that allow the identification of the party to whom the reported facts can be attributed;
- the wish to keep the Whistleblower's identity confidential and to benefit from the provided protections in the event of retaliation suffered as a result of the report.

It is also useful to attach documents that can provide aspects substantiating the facts being reported, as well as an indication of any other parties who may, potentially, be aware of the facts. If the details thus reported are not adequately substantiated, the Reports Manager may request additional information from the Whistleblower through the dedicated internal channel or even in person, if the Whistleblower requested a direct meeting during the reporting phase. At the same time, the Whistleblower is invited not to carry out "investigative activities" that might expose them individually.

The report is considered inadmissible if it does not allow the Reports Manager to start an investigation and, in particular, if:

- the aforementioned pieces of data, that constitute the essential elements of the report, are missing;
- it is manifestly groundless;
- it features the sole attachment of documentation in the absence of actual reporting:

3. THE SUBJECT OF THE REPORT

Breaches shall be understood as conduct, acts or omissions that harm the public interest or harm the integrity of LUXOR S.P.A. and that may involve:

- a) administrative, accounting, civil or criminal offences;
 - b) unlawful conduct deemed relevant pursuant to Italian Legislative Decree no. 231/2001;
- breaches of EU regulations relating to the following sectors:
- 1) public tenders;
 - 2) financial services, products and markets and preventing money laundering and financing terrorism;



- 3) product safety and compliance;
- 4) transport safety;
- 5) environmental protection;
- 6) radiation protection and nuclear safety;
- 7) public health;
- 8) consumer protection;
- 9) safeguarding privacy and the protection of personal data;

4. EXCLUDED REPORTS

Disputes, claims or requests related to one of the Whistleblower's personal interests. Thus, for example, reports regarding labour disputes, discrimination between colleagues, interpersonal conflicts between the Whistleblower and another worker or with their hierarchical supervisors, reports relating to processing data carried out in the context of the individual employment relationship in the absence of harm to the public interest or harm to the integrity of the public administration or private body are excluded;

- Information which is clearly groundless;
- Information which is already completely in the public domain;
- Information which is acquired solely on the basis of gossip or unreliable rumours (the so-called "grapevine")
- Information concerning matters relating to national security and defence;
- Information relating to **breaches already regulated** on a mandatory basis in some special sectors, to which the *ad hoc* reporting mechanism, therefore, continues to apply (financial services, preventing money laundering, financing terrorism, transport safety, environmental protection, and so on).

These reports will not receive "Whistleblowing" protection and, therefore, they will not follow the procedure described below. Whistleblowers may refer the matter to the competent areas within the organisation or to the competent authorities.

In the event that an **ANONYMOUS REPORT** is received, it should be noted that, if they are timely, detailed and supported by suitable documentation, they may be deemed as being equivalent to an ordinary report and, as such, will be managed appropriately. Should the person who made the report subsequently be identified, they would, from that moment, benefit from all the protections provided for by Italian Legislative

5. INTERNAL REPORTING

Sending reports must take place according to a **dedicated, priority, internal reporting channel**. LUXOR S.p.A, Tax Code 0028036017 / VAT no. 00548540988, with registered office at Via Zanardelli no. 88, Carpenedolo (BS), Italy is the organisation that guarantees the application of the requirements of the Whistleblowing legislation, providing adequate information to interested parties by physically displaying information as well as publishing it on the corporate website, at: <https://luxor.it/whistleblowing/>. The organisation has assigned the role of Reports Manager to the lawyer, Salvatore La Spada, Tax Code LSPSVT64P27H224G, who is responsible for legal functions, as well as control and regulatory compliance.

The Whistleblower may make their report by:

- **REGISTERED LETTER**, addressed to Avv. SALVATORE LA SPADA, Via Fratelli Ugoni 36 - 25126 Brescia, Italy.

The Reports Manager, specifically appointed and duly authorised for the purposes of processing personal data, is the only party who can access the report and become aware of its contents and the Whistleblower's identity, without prejudice to the provisions of the paragraph below, entitled CONFIDENTIALITY.

The report is to be placed inside two sealed envelopes: the first envelope is to contain the Whistleblower's identification details, together with a photocopy of their identification document, the second envelope is to contain the report, which must necessarily include, in addition to the necessary aspects listed below, the name of the company concerned. Both envelopes are then to be placed in a third, sealed envelope bearing, on the outside, the wording **riservata RGS**;

- **ORAL REPORT**, by calling the number (+39 342 0701833), dedicated expressly to the Whistleblowing service, active from Monday to Friday from 16:00 to 18:30 CET, excluding the usual holiday periods, which will be answered by the Reports Manager, or by requesting an in-person meeting from the same number.

6. REPORT MANAGEMENT

The **REPORTS MANAGER** operates in compliance with the following principles:

- the reports received are managed in compliance with Italian Legislative Decree no. 24/2023;
- each report is registered and filed, with an absolute guarantee of confidentiality;
- if the Whistleblower is identified, confirmation that their report has been received is issued **within seven days of the date of receipt**;
- once confirmation of receipt has been sent, the Reports Manager will assess the contents and admissibility of the report:
 - if the report is considered inadmissible, it is registered and filed and notification of the inadmissibility is sent to the Whistleblower;
 - if the report is inadmissible for the purposes of the regulation in question, but relevant with regard to the scope of another company function, the Reports Manager will refer it to their competence. In any case the Whistleblower will be notified of this. The file is registered and filed for the purposes of this procedure;
 - if the report is deemed wholly inadmissible, it is registered and filed and notification of the inadmissibility is sent to the Whistleblower;
- the report is managed by the Reports Manager who carries out all the investigations and verifications deemed necessary, including requests sent to the Whistleblower for supplementary information and discussions with the same. The Reports Manager may also involve any corporate departments which are deemed necessary for the purposes of the investigation, whilst always guaranteeing the Whistleblower's confidentiality;
- the Reports Manager provides feedback on the report **within three months from the date on which**
 - giving reasons for the report being filed, where applicable;
 - giving an account of the assessment of the grounds for the report and its possible transmission to the competent bodies;

- giving an account of the activities carried out up to that moment, expressing the need for additional time to carry out or to continue the investigation, postponing the communication of the final result;
- the Reports Manager has the right to involve any company department and even external specialist personnel or bodies (e.g. IT specialists) on the basis of the need for specific technical and professional skills necessary to carry out the investigation. In this case, the Reports Manager guarantees all the protections relating to the Whistleblower's confidentiality;
- the Reports Manager will give an account of the results of the investigation to the competent corporate body, without prejudice to guaranteeing the Whistleblower's confidentiality - in light of that described in the paragraph entitled, CONFIDENTIALITY - and the protections provided by Italian Legislative Decree no. 24/2023. The competent corporate body, without prejudice to the aforementioned protections, will carry out the activities deemed necessary for the purposes of corporate protection;

With regard to ORAL REPORTS, the following methodological principles apply:

- if the report is made orally by telephone, the Reports Manager documents it in writing through a detailed report of the telephone conversation or, with the Whistleblower's consent, by recording the conversation on a device suitable for storing it and listening to it. The report may be verified, corrected and confirmed by the Whistleblower;
- if the report is made orally in a meeting, the Reports Manager documents it by means of a report that can be verified, corrected and confirmed by the Whistleblower or, with the Whistleblower's consent, by recording the meeting on a device suitable for storing it and listening to it. The minutes of this meeting must be signed by the Reports Manager and the Whistleblower in duplicate, which will remain with each of the parties.

In the event that the Reports Manager and the Whistleblower or the person being reported, are one and the same, or if the Reports Manager is, in any case, involved in or affected by the report, then the report may be sent to the company's management body, always in compliance with the obligation of confidentiality provided for by the regulations.

In the event that the **REPORT** is **SENT TO A PERSON OTHER THAN** the Reports Manager, the person receiving the report must return it as soon as possible, but no later than 7 days, to the person appointed to manage it.

It is not the Reporting Manager's responsibility to ascertain individual responsibilities, whatever their

7. CONFIDENTIALITY

Confidentiality is guaranteed in relation to:

- the identity of the Whistleblower;
- any information relating to the report.

Confidentiality is guaranteed at every stage of the management of the report and confidential information cannot be shared outside the process to manage the report unless the Whistleblower gives their consent.

As part of the disciplinary proceedings initiated against the alleged perpetrator of the reported conduct, the Whistleblower's identity will not be revealed when the announcement of the disciplinary charge is based on separate and additional findings with respect to the report, even if consequent to the same.

If, on the other hand, the charge is based, in whole or in part, on the report and the Whistleblower's identity is essential to the defence of the party against whom the disciplinary charge has been made, or to the defence of any person however involved in the report, then the report will be usable for the purposes of the disciplinary proceedings solely

with the Whistleblower's express consent. In such cases, prior, written notice is given to the Whistleblower regarding the reasons that make disclosing their confidential data necessary. If the Whistleblower does not consent to their identity being revealed then the report cannot be used in disciplinary proceedings, which, therefore, cannot be initiated or continued in the absence of additional aspects on which to base the charge.

8. PROHIBITION ON RETALIATION

Italian Legislative Decree no. 23/2024 PROHIBITS ANY FORM OF RETALIATION against the Whistleblower, facilitators and other parties related to the Whistleblower, as already mentioned (e.g. work colleagues).

This includes any conduct, act or omission, even if only attempted or threatened, which is carried out as a result of the report and that causes or may cause the Whistleblower unfair injury, whether directly or indirectly.

The law provides an illustrative list, which is neither exhaustive nor definitive, of possible types of retaliation:

- dismissal, suspension or equivalent measures;
- demotion or being overlooked for promotion;
- change in function, change in workplace, reduction in salary, change in working hours; suspension of training or any restriction of access to it; negative notes on merit
- or negative references;
- adoption of disciplinary measures or other sanctions, including
- financial penalties; coercion, intimidation, harassment or ostracism;
- discrimination or, in any case, unfavourable treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such a conversion;
- failure to renew or early termination of a fixed-term employment contract;
- injury, 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;
- placing the person on improper lists on the basis of a formal or informal sectoral or industrial
- agreement, which may make it impossible for the person 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 termination of a licence or permit;
- request to submit to psychiatric or medical examination.
-

The Italian Anti-Corruption Authority (*Autorità Nazionale Anticorruzione, ANAC*) is responsible for receiving and managing communications from Whistleblowers regarding any alleged retaliation they may suffer.

Whistleblowers lose any protection from retaliation whenever disciplinary sanctions are imposed:

- if a Whistleblower's criminal liability is ascertained, even with a Judge's first degree ruling, for the offences of libel or slander;
- in the case of civil liability, for the same reason due to the Whistleblower's wilful misconduct or gross

9. LIMITATIONS ON THE WHISTLEBLOWER'S LIABILITY

Italian Legislative Decree no. 24/2023 provides for the **limitation of the Whistleblower's liability in the detection and dissemination of certain types of information**. Specifically, the Whistleblower will not be held accountable, neither criminally nor in civil or administrative proceedings, for:

- the disclosure and use of official secrets (article 326 of the Italian Criminal Code);
- the disclosure of professional secrets (article 622 of the Italian Criminal Code);
- the disclosure of scientific or industrial secrets (articles 623 of the Italian Criminal Code); a breach of the duty of faithfulness and loyalty (article 2105 of the Italian Civil Code);
- a breach of the provisions relating to the protection of copyright;
- a breach of the provisions relating to the protection of personal data;
- the disclosure or dissemination of information about breaches that injure the reputation of the

Italian Legislative Decree no. 24/2023 places two conditions on the operation of the

- at the time of the disclosure or dissemination there are reasonable grounds to believe that the information
- is necessary in order to reveal the breach being reported;
- the report is made in compliance with the conditions provided for by Italian Legislative Decree no.

In any case, liability is not excluded for conduct that:

- is not connected to the report;
- is not strictly necessary in order to reveal the breach;
- involves the acquisition of information or access to documents in an unlawful

10. PROHIBITION ON WAIVERS AND TRANSACTIONS

Waivers and transactions, both full and partial, are not valid (e.g. by virtue of an internal agreement or another

contractual condition) concerning the right to make reports in compliance with regulatory provisions. These protections cannot be waived voluntarily.

The law does, however, allow the Whistleblower and other protected parties to waive their rights and means of protection or to make them the subject of a transaction, only if this happens in a protected location and, therefore, before a judge, following a mandatory attempt at conciliation, or mediation and conciliation

11. EXTERNAL REPORTING CHANNELS

Without prejudice to the priority use of the internal channel, Italian Legislative Decree no. 24/2023 provides for the possibility of reporting through an **EXTERNAL CHANNEL**, entrusted to the Italian Anti-Corruption Authority (*Autorità Nazionale Anticorruzione, ANAC*) **only on a residual basis and under strict conditions**.

- in their working context, there is no provision for activating - as mandatory - the internal channel or, if
- provided, it does not comply with the provisions of the

- they have reasonable grounds to believe that, if they did make an internal report, it would either not be followed up or
- they would face retaliation;
- they have reasonable grounds to believe that the breach may constitute an imminent or clear danger

The methods of reporting to the Italian Anti-Corruption Authority are available on the dedicated page of the ANAC website: [anticorruzione.it/-/whistleblowing](https://www.anticorruzione.it/-/whistleblowing).

Italian Legislative Decree no. 24/2023 also regulates another reporting method which consists of making a **PUBLIC DISCLOSURE**. With this method, information on a breach is made public through the press, electronic media or, in any case, through means of dissemination capable of reaching a large number of people (e.g.: social media networks).

The Whistleblower may only use this procedure if one of the following conditions is met:

- the internal and/or external channel has already been used but no feedback has been given, or the report was not followed up within the terms provided for by Italian Legislative Decree no. 24/2023;
- the Whistleblower believes that there are reasonable grounds to assume an “imminent and clear danger to the public interest”, considered as an emergency situation or a risk of irreversible damage, including to the physical safety of one or more people, which requires the breach to be disclosed
- promptly and to a widespread audience in order to prevent its effects;
- the Whistleblower has reasonable grounds to believe that making an external report may involve a

All this is without prejudice to the Whistleblower’s right to **APPEAL DIRECTLY TO A JUDICIAL AUTHORITY**, where deemed necessary.

12. PROCESSING AND STORAGE OF PERSONAL DATA

Privacy protection and storage of documentation. With regard to the processing and protection of personal data, the Decree, in articles 13 and 14, directly refers to the applicable privacy legislation (EU Regulation 679/2016 - the “GDPR”, Italian Legislative Decree no. 196/2003 as amended by Italian Legislative Decree no. 101/2018). The information relating to reports shall be kept for the time necessary to process the report itself and, in any case, for no longer than five years from the date on which the final outcome of the reporting procedure is announced. Any personal or sensitive data contained in the report, including data relating to the Whistleblower’s identity or that of any other individual, will be processed in compliance with the regulations concerning the protection of personal data and the GDPR Policy adopted by the Company.

Communications between the Reports Manager and the Whistleblower are done with the aim of ensuring the greatest protection of confidentiality. Reports, and each and every accompanying document, are kept by the Reports Manager, who takes every precaution to ensure their utmost confidentiality. Only the Reports Manager is permitted access to the data relating to the reports.

All processing of personal data is done in accordance with EU Regulation 2016/679 and Italian Legislative Decree no. 196/2003. In this sense, managing reports involves processing both common data and special data, relating to all natural persons who, in various capacities, may be involved in the report. Such processing is necessary in order to manage and follow up on the reports and to fulfil legal obligations, compliance with which is a condition of the lawfulness of the processing. An appropriate “privacy policy” has been prepared and will be disseminated to potentially interested parties. It should be noted that exercising the rights due to a Data Subject may be limited if this could result in a prejudice to the Whistleblower’s confidentiality.



Processing data will be done in accordance with the principles of: **transparency** (preparation of appropriate information on data processing); **purpose limitation** (reports are not used beyond that which is necessary to follow up on them); **data minimisation** (manifestly non-useful data is not collected or, if collected, is deleted); **limitation of storage** (personal data is not kept for a period of time longer than that needed to achieve the purposes for which the data was processed and, in any case, for no longer than 5 years from the final outcome of the procedure); **integrity and confidentiality** (guarantee, including from a technical point of view, of the appropriate confidentiality of personal data).

13. BREACHING THE ORGANISATIONAL INSTRUMENT

Italian Legislative Decree no. 24/2023 provides for administrative sanctions, which can be imposed by the Italian Anti-Corruption Authority in the event of a breach of the regulation on whistleblowing.

The sanctions specifically concern any retaliation taken against Whistleblowers, breaches of the obligation of confidentiality, boycotting a reporting attempt, the failure to handle a report or insufficient investigative activity initiated following it.

Abuses of the reporting system are also punishable, with possible penalties for anyone who slanders or libels another person through the procedure.

The administration can take disciplinary action against those responsible for such conduct.

14. REVIEWING THE ORGANISATIONAL INSTRUMENT

This organisational instrument may be subject to review in relation to subsequent legislative or regulatory interventions or following reports, contributions and/or suggestions received from stakeholders.

15. DISSEMINATION AND INFORMATION

This organisational instrument is disseminated through publication on the corporate website and by posting it