

OPERATING PROCEDURE

Whistleblowing system within TREVI S.p.A.

TREVI S.p.A.

1	31/07/2020	Second version New referents in charge of managing the whistleblowing system and introduction of a new paper reports procedure	Pio Franchini DHR	Giuseppe Caselli ADSCI
0	25/10/2019	First edition	Pio Franchini DHR	Sergio Iasi ADSCI
No. REV.	DATE	AMENDMENT TYPE	ISSUE	APPROVAL

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Foreword

The purpose of this Procedure is to identify how the Whistleblowing system is to be used in relation to the Policy issued by TREVI - Finanziaria Industriale S.p.A. for all Group companies.

This Procedure and the Group Policy are to be considered as the reference documents for the operation and use of the Whistleblowing system of TREVI S.p.A. and all the companies of the Division.

Recipients

The recipients of the Whistleblowing system are:

- The organisation's staff (fixed-contract and permanent employees, managers, interns);
- The directors and members of the company's social/supervisory bodies;
- Third parties who are not employees (collaborators, consultants with any type of contract or assignment, persons acting on behalf of the organisation, such as intermediaries, partners, agents and suppliers of products or services).

Purpose and scope

This Procedure constitutes the reference for all subsidiaries or associates of the issuer, notwithstanding any specific laws governing the same subject locally that are in conflict with it.

The criteria and issues for activating a report are specified in the Group's reference Policy and within the Whistleblowing platform, in addition to the training activities that will be provided by the persons in charge of the Group.

Whistleblowing

Activating a report

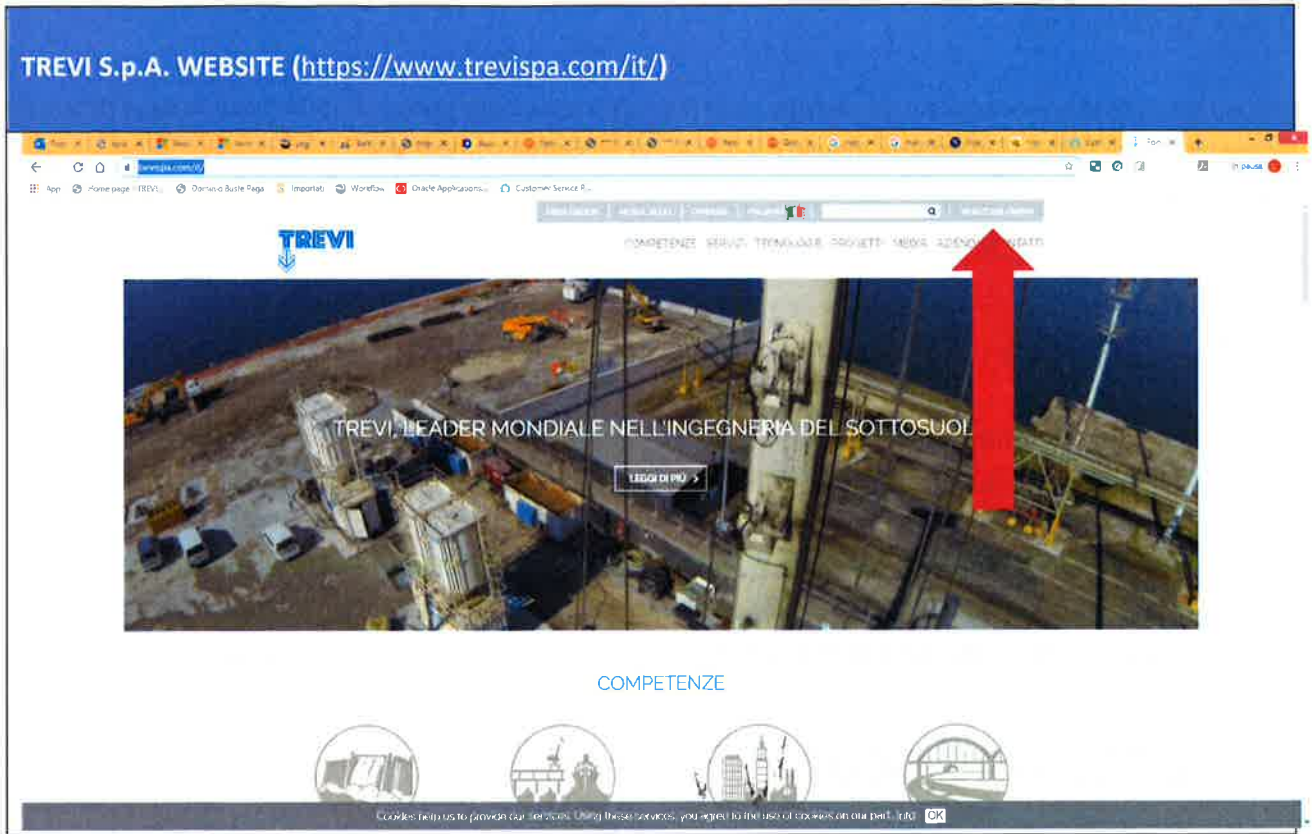
Reports can be activated from the Parent Company's websites, the websites of the Divisional Parent Companies and the company Intranet.

In addition, a specific paper sending method has been set up

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Below are the references for TREVI S.p.A.:



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TREVI GROUP INTRANET (<http://sp.web.trevispa.com/default.aspx>)

The screenshot shows the Trevi Group Intranet interface. The main content area displays a list of news items with titles and dates. On the right side, there is a navigation menu with several categories: 'Società del Gruppo | Group Companies', 'Servizi di Gruppo | Group Departments', 'Procedure Aziendali | Company Procedures', and 'Whistleblowing'. A red arrow points to the 'Whistleblowing' link in the 'Whistleblowing' category.

The Whistleblowing reporting system is, however, available via the following link:
<https://trevifin.segnalazioni.net/login>

Within the Whistleblowing platform, in each user's personal area there is an operating manual relating to the use of the software.

The recipient of the system report is provided for in the figure of the Group Internal Audit Manager of the company TREVI - Finanziaria Industriale S.p.A. (manager).

Any request for technical assistance for the use of the system can be sent to:
trevigroupinternalaudit@trevifin.com

Reports are encrypted and the identity of the whistleblower is not visible within the system. In the event that the manager expresses the need to know the identity of the whistleblower, it shall justify this need by a specific procedure that includes the following steps:

- information intended for the whistleblower on the reasons that lead the manager to know the identity of the whistleblower (e.g.: information supplements for audit activities, etc.);
- where appropriate, the information shall also express the references of other persons to whom the manager shall disclose the data and the appropriate reasons;

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- upon each subsequent disclosure of the whistleblower's personal data to other data processors, the notice shall be updated and also the reasons that led to this further disclosure of the whistleblower's personal data.

Otherwise, paper reports can also be sent to the following address:

TREVI – Finanziaria Industriale Spa
 c/o
 Ufficio Segnalazioni / Internal Audit
 Via Larga, 201
 47522 Cesena (FC)

Types

The types of reports admitted, the relevant events, those not admitted and the substantial aspects to be considered for the purposes of a report are specified in the Group Policy. The Policy can also be viewed within the Whistleblowing platform. The IT system also provides certain macro-categories of reference for the formulation of a report.

Dissemination of the system

The use of the Whistleblowing system shall be encouraged through the dissemination of its principles and operations, with the work of the following functions:

Paper distribution within the operating units	HRTR
Dissemination to employees and new recruits	HRTR
Dissemination to third parties	Procurement Department or Contract Issuing Departments

Protection System

Protection from retaliation

The Whistleblowing system provides for special safeguards for the various parties involved in the whistleblowing process, starting with the whistleblower.

The first form of protection is to take all necessary measures to ensure the confidentiality of the whistleblower, except where the legislation in force requires it to be excluded.

The identity of the whistleblower must therefore remain secret:

- via the due information and training of the bodies responsible for receiving reports, so that they handle the information confidentially;
- via the inability to access the report and the identity of the whistleblower by the report and/or third parties who have not been identified by the organisation as recipients of the report.

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Therefore, the system adopts a number of remedies against possible retaliation or discriminatory behaviour to the detriment of the whistleblower, as a result of the report:

- dismissal.
- de-skilling;
- unjustified transfer;
- mobbing;
- harassment in the workplace;
- any other type of behaviour that leads to intolerable working conditions.

Disregarding the reports allowed by the Group Policy or other irregularities that may occur, disciplinary¹penalties are provided for, the issuance of which is subject to the discretion of HR:

TYPES OF AUTHORISATION	COMPETENT DEPARTMENT
Penalty system for non-employee Whistleblowers	HRTR e/o HRTF e LEFT
Disciplinary System for Group Employees	HRTR e/o HRTF
Disciplinary System for the Persons in Charge	HRTR e/o HRTF e LEFT
Penalty System for non-employee Third-Party Whistleblowers	LEFT

Authorisation Processes

Below are the authorisation systems provided for:

TYPES OF AUTHORISATION	COMPETENT DEPARTMENT
Request to the whistleblower to find out his/her identity	Internal Audit, PCSTF, PCSTR, POVTF e POVTR
Request to activate a collaborator	Internal Audit, PCSTF, PCSTR, POVTF e POVTR
Request to activate an external collaborator	Internal Audit, PCSTF, PCSTR, POVTF, POVTR e ADSCI
Request to delete a user	Internal Audit, PCSTF, PCSTR, POVTF, POVTR e ADSCI
Request for deletion of system data	Internal Audit, PCSTF, PCSTR, POVTF, POVTR e ADSCI

Authorisation processes that are not directly related to the operation of the system will be defined ad hoc upon the most appropriate occasions.

¹ The Company applies, to its employees, the regulations provided for by the various category contracts or, as far as foreign countries are concerned, by specific local laws or internal regulations of the Company.



Protection of personal data

The Trevi Group's Whistleblowing system is inspired by certain key principles, the objectives of which are to respect the fundamental rights and freedoms of the individual, with specific reference to the protection of personal data.

Please refer to the attached information.

Definitions

ACRONYM	DESCRIPTION
ADSCI	Director in charge of the internal audit and risk management system
DHR	Organisation and Human Resources Director
PCSTF	President of the Board of Statutory Auditors of TREVI - Finanziaria Industriale Spa
PCSTR	President of the Board of Statutory Auditors of Trevi Spa
POVTF	President of the "Organismo di Vigilanza" of TREVI - Finanziaria Industriale Spa
POVTR	President of the "Organismo di Vigilanza" of Trevi Spa
LETF	Group Legal General Counsel
HRTF	Group HR manager of TREVI – Finanziaria Industriale Spa
HRTR	HR manager of Trevi Spa

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Appendix

Information on the processing of personal data for whistleblowing reports

Dear Whistleblower/User/Data Subject,

The company TREVI - Finanziaria Industriale S.p.A., with registered office in Cesena Via Larga, 201, as Data Controller (hereinafter the "Data Controller" or "Trevifin" or the "Company"), hereby informs you, pursuant to Article 13 of EU Regulation 679/2016, with reference to the processing of your personal data communicated by you by filling in the Whistleblowing form, that the Company has appointed a Personal Data Protection Officer who can be contacted at the following email address: dpo@trevifin.com

This policy complies with the principles of fairness, lawfulness and transparency and on the protection of your privacy and rights.

The data you voluntarily provide will be used by TREVI - Finanziaria Industriale S.p.A. to follow up on your report pursuant to Legislative Decree 231/2001 ("whistleblowing") and other applicable laws; it is therefore specified that the legal basis for the processing carried out is a legal obligation, as provided for by Article 6, section c of the GDPR and as provided for by Law 179/2017 on Whistleblowing.

You will find that the completion of the fields specified on the platform used by the Company is necessary in order to take your report into consideration. The necessary steps are: firstly, to complete the registration phase (*name, surname, username and email*) and then possibly proceed with the whistleblowing phase (*subject and message*).

The personal data provided by you may be processed by employees or collaborators of the Data Controller, as well as by managers outside of the Company specifically authorised to process such data as provided for by the GDPR. The list of authorised and responsible persons is available at the Company.

The data may be disclosed to judicial authorities.

The communication channel provided by the Company protects the confidentiality of your identity as a whistleblower.

To ensure your confidentiality, a Group policy and a reference procedure have been drawn up to prohibit acts of retaliation or discrimination against the whistleblower, including via the application of the disciplinary system.

Personal data processed as part of the processing procedure shall be retained and kept for as long as necessary for the completion of the verification step and shall be deleted five years after the closure of the report.

This term could change in the event of legal or disciplinary action against the complainant/whistleblower who has made false or defamatory statements, pursuant to Article 6, paragraph 2-*bis*, section d) of Legislative Decree 231/2001 or other regulations applicable to the legal entities of the Group. In this case, the data will be kept until the conclusion of the proceedings and the expiry of the time limits for making any claim. In the latter case, the legal basis for the processing will also be the legitimate interest of the Data Controller to process the data for defensive or judicial purposes.

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Please also note that any reference to data of third parties referred to in the report will be considered as data reported by you as an independent data controller, assuming all the obligations and responsibilities of the law.

The processing of your data will be carried out using IT and electronic communication tools with organisational and processing logic strictly related to the purposes specified above and, in any case, in such a way as to ensure the security, integrity and confidentiality of the data in compliance with the organisational, physical and logical measures provided for by the provisions in force. Please note that your personal data provided in the registration form are separate from your reports and that the association of your identity with the report can only be made by the "Manager" responsible for managing reports.

You can exercise your rights according to Article 15-22 of the GDPR by writing to privacy.trevigroup@trevigroup.com requesting, at any time, access to your Personal Data, the rectification or erasure thereof, or to object to their processing, the limitation of the processing, to know if an automated profiling is carried out on your data and to obtain, in a structured, common and readable format, the data concerning you. You are also entitled to lodge a complaint with the supervisory authority (Data Protection Authority) if you believe that the processing of your Personal Data is contrary to current legislation.

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