

***WHISTLEBLOWING PROCEDURE***

***ANNEX 1***

**WHISTLEBLOWING MANAGEMENT  
PROCEDURE**

***ANNEX No.1***

**Società Agricola Giorgio Tesi Vivai S.S.**

**WHISTLEBLOWING PROCEDURE****ANNEX 1****1. PROTECTION OF WHISTLEBLOWERS AND PERSONS INVOLVED/MENTIONED IN THE REPORT****1.1. Confidentiality obligations regarding the whistleblower's identity**

In compliance with the obligation of confidentiality ensured by the company for the entire duration of the proceedings initiated following an internal report, the whistleblower's identity an/or any other information from which his/her identity can be inferred, directly or indirectly, cannot be revealed without the whistleblower's express consent granted to individuals other than those entitled to receive reports or follow up on the same and duly authorized in such respect, pursuant to current legislation on privacy and confidentiality.

The personal data of the person involved and that of other persons mentioned either in the report or during internal investigations are processed in compliance with the GDPR.

As part of the disciplinary proceedings, the whistleblower's identity cannot be revealed if the dispute resulting from the disciplinary charge is based on investigations that are distinct and additional to the internal report, even if consequent thereto. If the dispute is based, in whole or in part, on the internal report and the disclosure of the whistleblower's identity is deemed indispensable for the defence of the person involved, the internal report can be used for purposes related to disciplinary proceedings only provided that the whistleblower gives express consent to disclose his/her identity.

The whistleblower is notified in writing of the reasons for the disclosure of confidential data in the event that his/her identity needs to be revealed, as well as of the context of the reporting procedures transmitted via the Reporting Channels and/or via the external reporting channel, when revealing the identity of the whistleblower and/or other information is indispensable for the defence of the person involved.

The Company undertakes to keep the identity of the whistleblower strictly confidential, admonishing any conduct whatsoever that breaches the measures established to protect the whistleblower's identity through the application of Company's sanctioning and disciplinary system. In addition, the Company also ensures that the identity of the persons mentioned in the report shall be kept confidential until the conclusion of the relevant proceedings.

**1.2. Prohibition of discrimination against the whistleblower**

Any form of direct or indirect retaliation or discriminatory action against the whistleblower (or equivalent person as per the previous provision), having effects on working conditions for reasons directly or indirectly linked to a submitted report, is prohibited. Any act undertaken in breach of this prohibition shall be deemed null and void.

Protective measures shall apply provided that:

- a. at the time of the internal/external report or public disclosure, the whistleblower has reasonable grounds to believe that the information on the reported breaches is true and falls within the actual scope of the *Whistleblowing* Procedure;
- b. an external report has been made only where permitted by law;
- c. the report was disclosed to the public, provided that the whistleblower:

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- i. had previously submitted an internal report via the Reporting Channels set up by **Giorgio Tesi** and/or via the external reporting channel referred to in this Whistleblowing Procedure and the whistleblower has not received any feedback in such respect;
- ii. has reasonable grounds to believe that the breach could constitute an imminent or obvious damage to the public interest;
- iii. has reasonable grounds to believe that the internal or external report may entail the risk of retaliation and/or may not have an effective follow-up due to specific circumstances related to the actual case, for example, if evidence is hidden/ destroyed or if there is fear that the person receiving the report may be colluding with the one who committed the breach or the one involved in the breach itself.

The adoption of discriminatory measures against the whistleblower can be reported to ANAC for the provisions falling under its sphere of competence.

**1.3. Reservations and relevant facts at the disciplinary level**

Protection measures are not, however, guaranteed to the whistleblower found to be criminally liable and subject therefore to a disciplinary sanction – even following a first-instance decision - for the crimes of defamation or slander (or in any case for the same crimes connected with the report made to the judicial or accounting authority), or civilly liable, for the same reason, in cases of intent or gross negligence.

For the sake of clarity, in addition to what is indicated in the previous paragraph, the following breaches also constitute disciplinary offences, more specifically: (1) breach of the *Whistleblowing* Procedure as well as (2) illegal retaliatory or discriminatory acts committed against the whistleblower, (3) hindering or attempting to hinder the report in an unlawful manner, (4) breach of confidentiality obligations, (5) failure to verify and analyze the reports.

**1.4. Protection of the person involved**

The person involved must be informed as soon as possible of the complaints made against him/her, regardless of whether or not they are based on internal reporting, in compliance with the protection of the right of a fair hearing and defence, generally applicable to disciplinary and/or sanctioning proceedings. The person involved can be heard or may apply for a paper hearing also through the acquisition of written observations and documents.

Information regarding the proceedings initiated against the person involved (or other persons mentioned in the report) may be delayed or excluded if there is a substantial risk that disclosing such information may compromise the Company's ability to effectively investigate the person involved and/or collect the necessary evidence, until such risks are ruled out, in compliance with current regulatory provisions.