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# Whistleblowing procedure

BBB SPA SOCIETÀ A SOCIO UNICO  
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LA SOCIETÀ È SOGGETTA ALL'ATTIVITÀ DI DIREZIONE E COORDINAMENTO DI B939 SUB HOLDING SPA  
LA SOCIETÀ, CON DELIBERA DEL CDA DEL 20/12/2007, HA ADOTTATO IL MODELLO DI ORGANIZZAZIONE, GESTIONE E CONTROLLO AI SENSI  
DEL D.LGS N.231 DELL'8 GIUGNO 2001 E SUCCESSIVE MODIFICAZIONI, ULTIMO AGGIORNAMENTO APPROVATO IL 23/10/2023

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## RELATED DOCUMENTS

The documents referenced by this procedure are:

- Company's Code of Ethics;
- Organization, Management and Control Model pursuant to Legislative Decree 231/2001;
- Privacy Policy.

## PURPOSE

BBB SpA's whistleblowing system is part of the organization's strong commitment to ethical management of its operations.

The whistleblowing system is the tool through which protection is guaranteed to those who report, in good faith, non-conformities or violations. The objective of this tool is to prevent the occurrence of irregularities within the organization, but also to involve all Stakeholders in an activity to counter non-compliance with regulations (compliance), through active and responsible participation.

The Legislator approved Law No. 179 of November 30, 2017, entitled "Provisions for the protection of authors of reports of crimes or irregularities of which they become aware in the context of a public or private employment relationship" (so-called "Whistleblowing Law"), and furthermore, the forms of greater protection as prescribed by Legislative Decree No. 24 of March 10, 2023.

The provisions of both decrees have defined:

- a) the aspects of protection for the employee who makes a report;
- b) the obligations of Entities and Companies in terms of non-discrimination of whistleblowers and protection of their confidentiality;
- c) the need for one or more channels (with electronic methods) that allow reporting subjects to submit reports while ensuring the confidentiality of the whistleblower's identity;
- d) the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;

- e) the need to provide in the disciplinary system sanctions against those who violate the protection measures for the whistleblower, as well as against those who make reports with intent or serious fault that prove to be unfounded.

This procedure aims to:

- encourage whistleblowers to feel safe in raising concerns about misconduct or irregularities;
- provide whistleblowers with the opportunity to report relevant misconduct and receive feedback on the actions taken;
- reassure whistleblowers that they will be safe and protected from retaliatory actions.

## SCOPE OF APPLICATION

This procedure applies to all stakeholders who wish to make reports.

Stakeholders are meant to be all internal and external persons who interact with the organization, such as:

- company employees, including managers and executives, members of the board of directors, and interns/trainees;
- workers, including staff on temporary assignment or subcontracting, consultants, freelancers, and self-employed workers;
- former company employees and previously employed workers, candidates, and job seekers;
- volunteers;
- customers, suppliers and their respective subcontractors, and their staff;
- shareholders and investors.

## SUBJECT OF THE REPORT

The purpose of this document is to outline the operational procedures for managing reports and any subsequent investigations, in response to unlawful conduct based on precise and consistent factual elements of which individuals become aware due to the functions they perform.

Reports are considered relevant if they concern:

- administrative, accounting, civil, or criminal offenses;

- violations of the provisions contained in the Code of Ethics and the Code of Conduct;
- offenses falling within the scope of European Union or national legislation; for example, in the areas of public procurement, services, food safety, animal health and welfare, public health, consumer protection, etc.;
- acts or omissions that harm the financial interests of the European Union, such as fraud;
- acts or omissions concerning the internal market, such as EU budget fraud or corrupt activities;
- acts or behaviors that undermine the purpose or objective of the provisions in the sectors indicated in points 43), 54), and 65).

There is no exhaustive list of crimes or irregularities that may constitute the subject of whistleblowing. Reports concerning behaviors, risks, crimes, or irregularities—whether consummated or attempted—to the detriment of the Entity's interests will be taken into consideration.

This procedure is not intended for:

- reports on personal situations involving claims or complaints related to relationships with hierarchical superiors or colleagues, as well as those related to the performance of one's work;
- reports based on mere suspicions or rumors concerning personal facts that do not constitute offenses: this is because consideration must also be given to the interests of third parties who are the subject of the information reported, and to avoid the Company conducting internal inspection activities that risk being of little use and in any case costly.

## DESCRIPTION OF THE PROCEDURE

For managing reports concerning conduct that may constitute the possible commission of offenses, the following channel has been established:

- My Whistleblowing add-on Platform: software suitable for ensuring, through electronic means, the confidentiality of the reporter's identity, in compliance with the regulations.
- Transmission methods:

access the link: <https://areariservata.mygovernance.it/#!/WB/BBB>, complete the form by entering name, surname, and a personal email address (please do not use a company email, as required by the Privacy Authority).

The Company may also consider anonymous reports, provided they are adequately detailed<sup>1</sup> and provided with a wealth of particulars, i.e., such as to highlight facts and situations by relating them to specific contexts (e.g., documentary evidence, indication of specific names or roles, mention of specific offices, proceedings, or events, etc.).

The report—even if non-anonymous—must be detailed and have the highest possible degree of completeness and comprehensiveness.

The reporter is required to provide all available and useful elements to enable the competent parties to carry out the necessary and appropriate verifications and checks to assess the validity of the facts reported, such as:

- a clear and complete description of the facts subject to the report;
- the circumstances of time and place in which the facts subject to the report were committed;
- details or other elements that allow identification of the subject(s) who carried out the reported facts (e.g., role, service location where the activity is performed);
- any documents supporting the report;
- indication of any other subjects who may provide information on the facts subject to the report;
- any other information that may provide useful confirmation regarding the existence of the reported facts.

For a report to be considered detailed, these requirements do not need to be met simultaneously, given that the reporter may not have full access to all the requested information.

Through the electronic channel and thus via the Software, the reporter will be guided through every phase of the reporting process, and will be required to complete a series of mandatory fields to best detail the report, respecting the required standards.

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<sup>1</sup> A report can be considered detailed if it allows for the identification of reasonably sufficient factual elements to initiate an investigation (e.g., the offense committed, the reference period and possibly the value, causes, and purpose of the offense, the company/division involved, the persons/units involved, the anomaly in the control system).

Information to include in the report:

- What happened?
- Who is involved: who did what?
- Were there witnesses present?
- When did it happen?
- Where did it happen?
- How did it happen: what means or methods were used?
- If known, why did it happen?



## MANAGEMENT OF REPORTS

Once a report is received through the channels outlined in this procedure, its management is structured in four phases:

- a) registration and custody;
- b) preliminary review;
- c) investigation and communication of the outcome;
- d) archiving.

### a) Registration and Custody

If the report is submitted via the Software, the Software itself will handle complete and confidential registration in compliance with applicable regulations.

In the case of paper communications or other means, upon receipt of the report, the 231 Supervisory Body (hereinafter OdV) assigns the reporter a specific alphanumeric ID and proceeds to register the details of the report in an electronic and/or paper log, specifically:

- date and time;
- reporting party;
- subject of the report;
- notes;
- status of the report (to be updated at each process phase, e.g., preliminary review, investigation and communication of findings, archiving).

The reporter will, in any case, receive confirmation of receipt of the report within seven days from the date of receipt

### b) Preliminary Review

The preliminary review aims to assess the validity of the received report. To this end, the OdV meets to evaluate the contents through an initial analysis and:

- if it immediately determines the report is clearly unfounded, proceeds to immediate archiving;

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- if the report is not sufficiently detailed, requests additional information from the reporter where possible. If it is not possible to gather sufficient information to detail the report and initiate the investigation, it is archived;
- if the report appears detailed with precise and consistent factual elements, proceeds with the investigation phases.

The OdV will provide feedback within a maximum of three months from confirmation of receipt. If the investigation is not concluded by that deadline, further feedback will be provided subsequently. It is important to note that, for reasons of confidentiality, privacy, and the legal rights of the parties involved, it is not always possible to share updates on the progress or outcome of investigations. Confidentiality is a right for everyone, including the accused. Therefore, if aware of an investigation or participating in it, utmost confidentiality must be maintained.

#### c) Investigation and Communication of the Outcome

The investigation consists of activities aimed at verifying the content of received reports and gathering elements useful for the subsequent evaluation phase, while ensuring maximum confidentiality regarding the reporter's identity and the subject of the report.

The investigation's primary purpose is to verify the truthfulness of the information under scrutiny, providing a precise description of the ascertained facts through objective audit procedures and investigative techniques.

The entity responsible for the investigation is the OdV.

Everyone is required to cooperate with the entity responsible for the investigation in carrying it out.

For each investigation, the responsible entity prepares a final report containing at least:

- ascertained facts;
- collected evidence;
- causes and shortcomings that allowed the reported situation to occur.

The OdV may, if investigations require, engage external and specialized bodies for in-depth and specific inquiries.

Upon conclusion of the investigations, if the received report is found unfounded, the OdV proceeds to archive it and notifies the reporter.

If the report is found valid, the OdV will initiate the appropriate mitigating and/or corrective actions.

Subsequently, the OdV will transmit the investigation outcome to the Board of Directors (CdA) for the potential initiation of disciplinary proceedings to impose sanctions, if applicable, in line with applicable regulations and relevant collective bargaining agreements.

#### d) Archiving

To ensure traceability, confidentiality, preservation, and accessibility of data throughout the process, documents are stored and archived both digitally via the Software, through password-protected network folders, and in paper form in a secure cabinet accessible only to the OdV and specifically authorized and trained personnel.

All documentation will be retained, except for longer periods required by law where expressly provided, for 5 years from the date of closure of activities.

In accordance with current legislation and company privacy procedures, the processing of personal data of individuals involved and/or mentioned in reports is protected.

## EXTERNAL REPORTING CHANNELS

The reporter may choose to make an external report if one of the following conditions is met:

- there is no internal company reporting channel provided, active, or compliant;
- the internal report has not been followed up or the response timelines set forth in this document have not been respected;
- the reporter has well-founded reasons to believe that the internal report would not be effectively followed up or that it could lead to a risk of retaliation against them;
- the reporter has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest.

ANAC staff, in managing the reporting channel, are subject to the same obligations as the internal channel manager and must ensure the same protections provided by this document. Further information regarding the external reporting channel will be available on the ANAC website in a dedicated section at: <https://www.anticorruzione.it/per-le-imprese>

Finally, the report may also be made through:

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- public disclosure via the press or electronic means or any other means of dissemination capable of reaching a large number of people. Public disclosure of violations must comply with the conditions set by the legislator so that the person making it may benefit from the protections recognized by the decree. Therefore, protection will be granted if, at the time of disclosure, one of the following conditions is met:
- the reporter has previously made an internal and external report or has directly made an external report and no response has been given within the established timelines regarding the measures planned or taken to follow up on the reports;
- the reporter has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporter has well-founded reason to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as when evidence may be concealed or destroyed or when there is well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself;
- report to the judicial authority.

At the time of the report or complaint to the judicial or accounting authority or public disclosure, the reporter or complainant must have a reasonable and well-founded belief that the information on the reported, publicly disclosed, or complained violations is true and falls within the scope of the regulations.

## PROTECTION OF THE REPORTER

The entire process must ensure confidentiality of the reporter's identity from receipt of the report and in every subsequent phase.

All information concerning submitted reports, including the identity of the reporter, is treated as confidential to the maximum extent possible and consistent with the need to conduct an investigation (and, if necessary, to take appropriate measures). This also applies to any other person assisting the reporter in the work context. Exceptions to confidentiality may occur if the Entity has a legal obligation to disclose the information or if the case is reported in bad faith. Reports are considered made in bad faith if, at the time of submission, the author knows the accusation is untrue.

Information will be shared only with a limited number of authorized persons directly involved in the investigation, in strict compliance with the "need-to-know" principle. This may also include external consultants involved in the investigation. The reporter's identity and other information from which their identity could be deduced will not be disclosed to anyone outside the indicated parties without their explicit consent. Violation of the confidentiality obligation gives rise to disciplinary liability.

To this end, in compliance with current regulations, the Company has established a series of mechanisms to protect non-anonymous reporters, providing for:

- a) protection of the reporter's confidentiality;
- b) prohibition of discrimination against the reporter.

#### a) Protection of the Reporter's Confidentiality

Use of the Software ensures complete confidentiality of the reporter, as only the OdV can access the report.

In the case of reports made through other methods, upon receipt and registration, recipients assign the reporter a specific anonymous ID. To protect the reporter's confidentiality, this ID will be used in all documents and official communications during the investigation process.

In the context of any disciplinary proceedings initiated against the reported party:

- if the charged facts are based on separate and additional findings from the report, even if consequent to it, the reporter's identity cannot be disclosed;
- if the charged facts are based wholly or partly on the report, the reporter's identity may be disclosed to the party/parties involved in the report itself, provided two requirements are met simultaneously:
  - the reporter's consent;
  - the proven necessity for the reported party to know the reporter's name to fully exercise their right of defense.

#### b) Prohibition of Discrimination Against the Reporter

The reporter cannot be sanctioned, dismissed, or subjected to any direct or indirect discriminatory measure affecting working conditions for reasons directly or indirectly related to the report.

Discriminatory measures include unjustified disciplinary actions, workplace harassment, changes in duties or workplace, and any other detrimental change in working conditions constituting retaliation for the report. A reporter who believes they have suffered discrimination for making a report must notify the OdV with details.

A reporter who believes they have suffered discrimination may take legal action against the perpetrator of the discrimination and also against the Company—if the Company actively participated in the discrimination. Note that, in such cases, the law provides for a reversal of the burden of proof, meaning the Company must demonstrate that the changes to the reporter's working conditions did not originate from the report.

A reporter who has suffered retaliation following the report and has not obtained protection within the company may contact ANAC through the external reporting channel, which will gather the necessary elements to ascertain the retaliation and, if applicable, impose the administrative sanctions provided by Legislative Decree 24/2023.

Retaliatory acts by the company are considered null. Therefore, the judicial authority, declaring their nullity, may adopt all necessary measures, such as compensation for damages, reinstatement to the job, order to cease the conduct, etc.

## EXTENSION OF PROTECTIONS

The protections provided by this document extend, in addition to the reporter, also to:

- the facilitator, i.e., the natural person who assists a reporter in the reporting process;
- persons mentioned in the report;
- colleagues or persons in the same working context as the reporter;
- the accused person.

## TRAINING AND INFORMATION PLAN

The protections provided by this document extend, in addition to the reporter, also to:

- the facilitator, i.e., the natural person who assists a reporter in the reporting process;
- persons mentioned in the report;
- colleagues or persons in the same working context as the reporter;
- the accused person.

## BREACH OF PROCEDURE

Failure to comply with this procedure may result, for the Company's employees, in the application of BBB S.p.A.'s Disciplinary System, in line with applicable regulations and relevant collective bargaining agreements.

## REVISION HISTORY

Rev.	Data revisione	Modifiche
0	31/7/2023	Issuance of procedure.
1	10/12/2025	1st Procedure revision.

## ATTACHMENTS

APPENDIX – OPERATIONAL INSTRUCTIONS

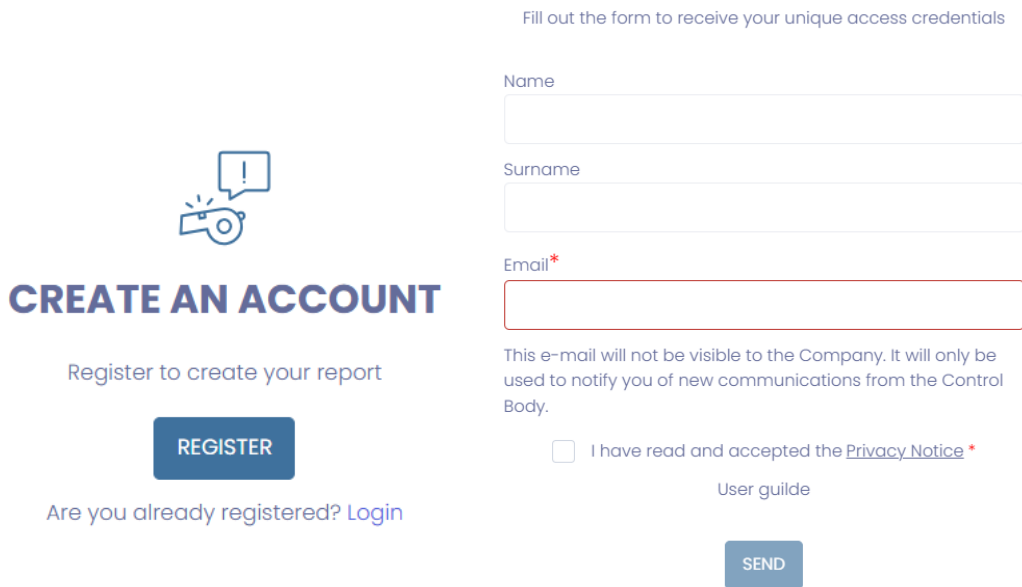
ACCESS METHOD

Access is made via the link: <https://private.mygovernance.it/mywhistleblowing/zds/44164>

Two reporting methods are offered to the Reporter:

- With registration
- Without registration

First method - With registration - "CREATE AN ACCOUNT"



Fill out the form to receive your unique access credentials

Name

Surname

Email\*

**CREATE AN ACCOUNT**

Register to create your report

**REGISTER**

Are you already registered? [Login](#)

This e-mail will not be visible to the Company. It will only be used to notify you of new communications from the Control Body.

I have read and accepted the [Privacy Notice](#) \*

User guide

**SEND**

Required fields are marked with an asterisk (\*).

Follow these steps:

- register by clicking "REGISTER"


- complete the form by entering: name, surname, personal email address (please do not use a company email, as required by the Privacy Authority).

Follow the instructions received via email and proceed to create the account.

Access your account with your own credentials:

### My Governance Authentication

E-mail

Password 

[Forgot Password](#) [Authenticate](#)

Proceed by clicking the "CREATE REPORT" button.

It will be possible to proceed with the report either anonymously or in NON-anonymous form (with the confidentiality guarantees provided by law).

Second method - Without Registration - "REPORT WITHOUT REGISTRATION"

In this case, it will be possible to send a report via token code by clicking the "REPORT" button.



## REPORT WITHOUT REGISTRATION

Submit a report without creating an account

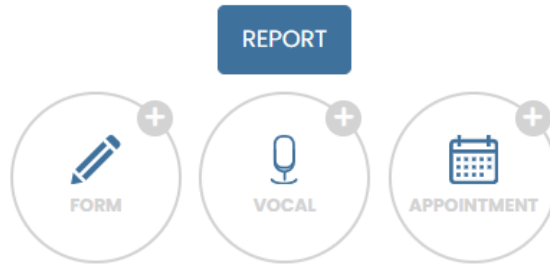
[REPORT](#)

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Reporting methods will be available through the following options:

- a) written form;
- b) verbal form;
- c) scheduled appointment.



It will be possible to proceed with the report either anonymously or in NON-anonymous form (with the confidentiality guarantees provided by law).

a) Written form

The reporter will proceed by completing the form. Fields marked with the symbol (\*) are mandatory. Some fields are open-ended and must contain a minimum number of characters.



All required fields are marked with a red asterisk and will generate a blocking warning if not filled out correctly. Otherwise, filling in the field is optional.

Name	<input type="text"/>
Surname	<input type="text"/>
Physical code	<input type="text"/>
Phone	<input type="text"/>
Company name	<input type="text"/>
Role	<input type="radio"/> Employee

a) Verbal form

It will be possible to record the report.

**Vocal report**

Dear whistleblower, it is important that the report contains useful elements to allow the manager to carry out checks, investigations and assess the validity of the facts reported. The summary report must contain at least: the data of the report; the place and period, also indicative, in which the fact occurred e the clear description of the fact

Having read the [privacy policy](#) I consent to the audio recording of my report by activating the browser microphone \*

RECORD

At the end of the recording, there is an option to make the voice unrecognizable:

b) Via appointment

It will be possible to make the report via online or in-person appointment:


Dear reporting person, through this section you can request a direct appointment with the reporting manager. Specify the method and your availability: it will then be the manager's responsibility to confirm or request changes via the Q&A chat


 Appointment details


**Choose your appointment method\*:**

- Digital
- Physical

**Insert three different dates & time slots:**







 Type of violation

 Note

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## TOKEN GENERATION

At the end of the report without registration, a token will be generated that will be used to track the progress status of the report.

## FOLLOW REPORT

Enter the **token** code and track the progress of your report

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