	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD


WHISTLEBLOWING MANAGEMENT PROCEDURE

L.R. Vicenza S.p.A. e

Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure

Approved by:: BoD of L.R. Vicenza S.p.A.

Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

Indice


Part I - GENERAL PRINCIPLES	4
1. Purpose	4
2. Scope of Application	4
3. General Principles	5
4. Definitions	6
Part II – REPORTING PROCESS	9
5. Roles and Responsibilities	9
5.1 L.R. Vicenza S.p.A. and Next Gen. L.R. Vicenza S.r.l. SSD	10
6. Reporting	10
The following violations can be reported in accordance with the EU Whistleblowing Directive:	10
7. Whistleblower	12
8. Whistleblowing Channels	12
9. Whistleblowing Management	14
a) Receipt of Reports.....	14
b) Evaluation of the admissibility of the report	15
c) Investigation	16
d. Closure of the case	17
10. Prohibition of Retaliation	19
PART III – FINAL PROVISIONS	21
11. Confidentiality	21

L.R. Vicenza S.p.A. e

Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure

Approved by:: BoD of L.R. Vicenza S.p.A.

Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

12. Continuous Improvement Process.....	22
13. Record Keeping and traceability.....	22
14. Training and Communication.....	22
15. Disciplinary Measures.....	23
16. Rules and Regulations and Privacy.....	24

Part I - GENERAL PRINCIPLES

1. Purpose


L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD (hereinafter also referred to as " the Company") are committed to supporting their own values, to adhere to the ethical standards outlined in the L.R. Vicenza S.p.A. Group's Ethical Code and to demonstrate their commitment to comply with and be in accordance with prevailing regulations. In order to pursue these principles, L.R. Vicenza S.p.A. has implemented a comprehensive system for the reporting and consistent management of potential/suspected violations (Whistleblowing Reports), defined as Whistleblowing Management System.

The purpose of this is to outline the procedures for managing Whistleblowing Reports, including the phases related to the reception, analysis, and resolution of such reports. This procedure defines the subject of the reports, the parties authorized to make the reports and the organizational structure, the roles and responsibilities that the Whistleblowers and the Companies must comply with during the reporting and management process.

2. Scope of Application

This procedure applies to the OTB Group, including all individuals envisaged by the legislative decree n. 24/2023, ,, i.e., those who operate in the name and on behalf of the Companies, such as executives, managers, collaborators and contractors under fixed-term contracts, or contingent workers, temporary workers, volunteers and trainees, shareholders as well as third parties such as example self-employed workers, freelancers, consultants and candidates.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

3. General Principles

The persons involved in the activities regulated by this procedure must operate in compliance with the regulatory, organizational and power system based on the following principles:

Confidentiality

The identity of the Whistleblower, as well as that of the person reported and any other parties involved, as well as the content of the report and the related documents, must not be revealed to people not directly involved in the management of the report, unless prior consent has been obtained from such parties. Disclosure may only be allowed if strictly necessary for the management of the report and must be limited to the authorized personnel responsible for the management of the report, as described in this procedure. In these cases, the Whistleblower must be promptly informed and provide his/her express consent.

Confidentiality and anonymity are also respected through the adoption of a dedicated whistleblowing tool that guarantees encryption systems.

Transparency

The activities regulated by this procedure must ensure transparency in the performance of their duties and provide complete and truthful information.

Autonomy, Impartiality, Independence and Professionalism

Whistleblowing Reports must be managed in a way that ensures respect for the principles of autonomy, impartiality, independence and professionalism.

Truthfulness and Validity


The reports must concern information that the Whistleblower reasonably believes to be true.

Prohibition of Retaliation to protect Whistleblowers and Other Parties Involved

Retaliation is strictly forbidden when the Whistleblower submits a report in good faith and on the basis of well-founded reasons. This principle is governed by Article n. 17, paragraph 4 of the legislative Decree n. 24/2023, which not only regulate but prevent any form of Retaliation against those who report potential violations. The primary objective of these provisions is to protect all individuals involved in the report from any form of unfair or harmful treatment.

The prohibition of Retaliation is valid when the Whistleblower has submitted the Whistleblowing Report based on well-founded reasons.


L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

4. Definitions


<i>Scope of Application</i>	L.R Vicenza SpA and Next Gen L.R. Vicenza S.r.l. SSD.
<i>Facilitator</i>	The person who assists the Whistleblower in the reporting process and who can operate both within and outside the work context and whose assistance must be kept confidential. For example, it could be the Whistleblowing Manager, the direct supervisor of the Whistleblower, the Human Resources Manager, a colleague, a third party or any other figure within or outside the organization. Like the Whistleblower, the Facilitator is protected under the paragraph “11. Confidentiality” of this procedure.
<i>Primary Whistleblowing Manager</i>	Whistleblowing Manager who assumes the role of Internal Channel Manager (article 4, paragraph 2, legislative decree. n. 24/2023).
<i>Deputy Whistleblowing Manager</i>	Whistleblowing Manager who assumes the role of Internal Channel Manager in case of conflict of interest with the Primary Whistleblowing Manager.
<i>OTB Group Internal Audit</i>	The Internal Audit function of the OTB Group that acts as the Primary Whistleblowing Manager, as further detailed in paragraph “5. Roles and Responsibilities” of this procedure.
<i>Supervisory Body</i>	Autonomous body responsible for supervising and monitoring unlawful behaviors under Italian Legislative Decree n. 231/2001.
<i>President of the Supervisory Body</i>	The President of the Supervisory Body appointed under Art. 6 of Italian Legislative Decree n. 231/2001. For details, see the paragraph “5. Roles and Responsibilities” of this procedure.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

<i>OTB Group Legal Office</i>	The central legal division of the OTB Group that manages legal issues, problems and affairs on a global or international scale. For details, see the paragraph "5. Roles and Responsibilities" of this procedure.
<i>Person Concerned</i>	An individual or legal entity or a corporate body referred to in the Whistleblower's Report to which the alleged violation can be attributed or as a person otherwise involved.
<i>Retaliation</i>	Any conduct, act or omission, even if only attempted or threatened, committed against a person who has submitted a report and which can cause him/her, directly or indirectly, unfair damage.
<i>Whistleblower</i>	Anyone who reports a suspected violation or illegal practice they have become aware of in the course of their work activities.
<i>Whistleblowing Report</i>	A communication, made in written or oral form, related to a suspected violation, as better specified in paragraphs 6, 7 and 8 of this procedure.
<i>Third Parties</i>	<ul style="list-style-type: none"> - Self-employed and temporary workers, collaborators, freelancers, consultants; - people whose employment relationship has yet to begin and who have acquired information about violations during the hiring process; - former employees or partners of L.R. Vicenza S.p.A. or of Next Gen L.R. Vicenza S.r.l. SSD who became aware of violations during their employment relationship with the Company.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

Violations ex article 2 legislative Decree n. 24/2023

Behaviors, acts or omissions that harm the company and may consist of:


- illegal activities that fall within the scope of application of European Union or national acts;
- violations that harm the financial interests of the European Union;
- violations of EU regulations on competition and state aid;
- acts or behaviors that frustrate the purpose or objective of the provisions of the Union's acts in the sectors indicated in the previous points;
- violations of local regulations on corporate responsibility, for example, in Italy under Legislative Decree n. 231/2001.

L.R. Vicenza S.p.A. e

Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure

Approved by:: BoD of L.R. Vicenza S.p.A.

Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

Part II – REPORTING PROCESS

5. Roles and Responsibilities

Primary and Deputy Whistleblowing Manager

The Whistleblowing Manager assumes the role of Internal Channel Manager ex article 4, paragraph 2, legislative decree n. 24/2023.


The Whistleblowing Manager is responsible for the following activities:

- a) issuing the Whistleblower the receipt of the report within seven days from the date of receipt;
- b) maintaining interactions with the Whistleblower and, if necessary, asking for additional information;
- c) diligently following up on the received reports;
- d) providing feedback on the report within 3 months from the receipt notice or, if no notice has been sent, within 3 months from the expiration of the seven-day period from the report;
- e) providing clear information on the channel, procedures and methods for making internal reports, as well as on the channel, procedures and methods for making external reports.

In particular, the Whistleblowing Manager, in carrying out his or her functions, deals with:

- monitoring the whistleblowing process, ensuring periodic updates on its status and that of the reporting channels, where appropriate;
- diligently following up on the received reports, coordinating all the actors involved in the whistleblowing management process;
- evaluating the admissibility of the report, also with the support of external consultants, for reports under legislative decree n. 24/2023, with the support of the Supervisory Body for reports under Legislative Decree n. 231/2001, , in order to verify that it does not have a manifest unfoundedness or a generic content;
- initiating the internal investigation, in case of admissible reports, with the support of managers of other internal functions and/or external consultants, identifying the subjects in charge of conducting the investigations, assessing the correctness and reliability of the reported facts;
- providing feedback to the Whistleblower as provided by article 5 of legislative Decree n. 24/2023.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

Below are the details of the individuals designated as Whistleblowing Manager for L.R. Vicenza S.p.A. and Next Gen. L.R. Vicenza S.r.l. SSD.

5.1 L.R. Vicenza S.p.A. and Next Gen. L.R. Vicenza S.r.l. SSD

The OTB Group Internal Audit function (Primary Whistleblowing Manager) and the OTB Group Legal Office (Deputy Whistleblowing Manager) assume the role of Whistleblowing Manager (Internal Channel Manager). If the report is relevant for the purposes of Italian Legislative Decree n. 231/2001, the Whistleblowing Manager notifies the President of the Supervisory Body of the company concerned by the report, so that he can assist the Whistleblowing Manager in carrying out the necessary investigations.


In case of a conflict of interest, i.e. if the report concerns the Primary Whistleblowing Manager or one of his/her collaborators, the function responsible for managing the Internal Channel is represented by the other Whistleblowing Manager not in conflict (Deputy Whistleblowing Manager).

6. Reporting

The following violations can be reported in accordance with the EU Whistleblowing Directive:

- 1) significant illegal conduct pursuant to Italian Legislative Decree 8 June 2001, n. 231, or violations of the Organizational, Management and Control Model adopted by L.R. Vicenza S.p.A. in compliance with the aforementioned legislation, which do not fall under numbers 3), 4), 5) and 6) or in the case of violations of the Code of Ethics of L.R. Vicenza S.p.A. and/or internal rules/procedures;
- 2) offences that fall within the scope of the acts of the European Union or national acts or of the national acts that constitute implementation of the acts of the European Union indicated in the annex to EU Whistleblowing Directive, relating to the following sectors: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radioprotection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy protection and personal data protection and network and information systems security;
- 3) acts or omissions that harm the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant derived law of the European Union;

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

- 4) acts or omissions concerning the internal market, referred to in Article 26, paragraph 2, of the Treaty on the Functioning of the European Union, including violations of European Union rules on competition and state aid, as well as violations concerning the internal market related to acts that violate the rules on corporate tax or mechanisms whose purpose is to obtain a tax advantage that undermines the object or purpose of the applicable legislation on corporate tax;
- 5) acts or behaviors that undermine the object or purpose of the provisions of the acts of the Union in the sectors indicated in numbers 2), 3) and 4);
- 6) violations of the Group's Ethical Code; in such cases, vision of the aforementioned document is recommended in order to understand in detail the areas of possible reports and their respective modalities.

The information related to violations must concern behaviors, acts or omissions that the Whistleblower has become aware of in the course of his/her work activity.

Not included among the violations that must be reported through the established channels are:


- complaints, disputes or requests related to a personal interest of the Whistleblower, such as matters exclusively concerning their personal employment relationship with colleagues;
- information clearly lacking foundation;
- information that is already available and in the public domain;
- information obtained based on speculations or unreliable gossip (e.g. "rumors");
- violations already regulated by other European Union or National Acts;
- violations in matters of national security and contracts related to defense or national security, unless these aspects fall within the relevant derived law of the European Union.

To be admissible, the report must not only meet the aforementioned objective requirements, but must also be as precise and detailed as possible.

In particular, it must be clear:

- the circumstances of time and place where the reported fact occurred;
- the description of the fact;

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

- the generalities or other elements that allow identifying the subject to whom the reported fact can be attributed.

It is also useful to attach any documentation that can provide elements of the foundation of the facts subject of the report.

7. Whistleblower

Violations referred to article 2 legislative Decree n. 24/2023 could be reported by:

- all collaborators of the OTB Group, as well as temporary workers or those performing occasional services, volunteers and interns;
- staff with representative, administrative or managerial functions, or who exercise the management and control of business activities;
- subordinate workers, autonomous workers, outsourced workers, collaborators, freelancers, suppliers of goods and services, consultants;
- individuals whose employment relationship with the Company or the Group has yet to begin and who have become aware of information on violations during the hiring process;
- former collaborators or partners of the OTB Group who have become aware of violations during their previous employment relationship with the Company/Group.

Those who make a report under legislative Decree n. 24/2023, as described in this document, are granted the protection rights provided by said legislation and illustrated in Part III of this procedure.


8. Whistleblowing Channels

L.R. Vicenza S.p.A. has established an internal reporting system for the submission of reports related to violations under article 2 legislative decree n. 24/2023, including violations referred to in Italian Legislative Decree n. 231/2001. Reports could be submitted using the digital reporting platform available from a computer or mobile phone at the following link [https:// LR Vicenza.integrityline.com/](https://LR.Vicenza.integrityline.com/) through the following methods:

- **written form**;
- **in oral form**, by recording an audio note. The platform allows the Whistleblower's voice to be disguised in case they wish to remain anonymous.

In both cases, the channel is suitable to ensure the confidentiality of the sources and of the information obtained, as well as to guarantee the anonymity of the report.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

The Whistleblower may choose to submit the report either anonymously or by voluntarily providing his/her personal data. If the Whistleblower decides to proceed with the report in an anonymous form, in order to ensure his/her anonymity, the Whistleblower must remember the ID code of the report generated by the system at the time of submission and the password, as the platform does not record the login. In case of loss of credentials, it will not be possible to recover the report's flow. In such case, it will be up to the Whistleblower to regularly access the platform to view updates related to his/her report. The Whistleblowing Manager may need to obtain information about the identity of the Whistleblower to conduct appropriate investigations, in which case he/she can ask the Whistleblower to provide his/her data. If the Whistleblower decides to remain anonymous, the report will not be followed up and will not be considered by the Whistleblowing Manager. This decision will be communicated to the Whistleblower through a closure notice of the report.


The Whistleblower may also submit his/her report through External Reporting Channels. Access to External Reporting Channels is, however, allowed only for the Relevant Violations and under the conditions provided by the Italian Whistleblowing Law, ex article 7 legislative decree n. 24/2023. Whistleblower has the possibility, to also use an external reporting channel activated by the National Anti-Corruption Authority (ANAC) or to carry out a public disclosure. The ANAC external signaling channel can be activated under the following conditions:

- the internal channel is not active or does not guarantee the confidentiality of the Whistleblower;
- the report made through the internal channel has not been followed up by the Whistleblowing Manager within the prescribed terms or has not been adequately addressed;
- the Whistleblower has reasonable grounds to believe that the report made through the internal channel will not be effectively followed up or will pose a risk of Retaliation;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest (e.g., health and safety or environmental danger).

Public disclosure (through the press or electronic media or otherwise by means accessible to the public that can reach a large number of people) may only be used in the following cases:

- the Whistleblower has already made an internal or external report that has not been followed up within the prescribed period;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest;

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

- the Whistleblower has reasonable grounds to believe that, in the event of an external report, there is a risk of retaliation or that the report may not be effectively followed up due to specific circumstances, such as those where evidence can be concealed or destroyed, or where the people who received the report may be colluding with the author of the violation or involved in the violation.

When the above-mentioned reporting channels are used, the Whistleblowers have the opportunity to avail themselves of the support of a designated person who assists them during the process, who assumes the role of Facilitator. In particular, the Whistleblowers have the autonomy to appoint a Facilitator, who can be chosen from internal and/or external individuals to the company, as deemed useful by the Whistleblower. By way of example, but not exhaustively, the role of Facilitator can be assigned to the Whistleblowing Manager, the direct supervisor, the Human Resources manager, a colleague, a third party, or any other internal or external individual to the company.

9. Whistleblowing Management


Le segnalazioni interne ricevute attraverso i canali descritti nel paragrafo precedente saranno gestite come descritto di seguito.

a) Receipt of Reports

This activity is carried out and coordinated by the Whistleblowing Manager, who must communicate to the Whistleblower, within 7 days from receipt, the successful receipt of the report.

This information is accessible by the Whistleblower via an automatic notification email - sent through the digital reporting platform- which is sent at every update of the report status. The Whistleblower can access through the direct link to the digital platform received with the notification email to the report and check its progress status. This procedure is applicable if the Whistleblower voluntarily provides his/her personal data. If the Whistleblower decides to proceed with the report in an anonymous form it will be up to the Whistleblower to regularly access the platform to view updates related to his/her report. In this last case, the Whistleblower can independently access the platform at any time, by entering the ID code of the report generated by the system at the time of sending the report and the chosen password, in order to monitor the progress of the report and interact with the Whistleblowing Manager to provide further details/information. It is specified that, in case of loss of the report ID code,

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

it will not be possible to recover it and it will be necessary to open a new report. Therefore, it is recommended to memorize and carefully keep this code.

If the report is received from a subject external to the identified and authorized reporting channels, who will be identified as Facilitator, the same must transmit it within 7 days to the competent subject through the reporting channels indicated in this document, giving simultaneous communication to the Whistleblower.

b) Evaluation of the admissibility of the report


This task is carried out by the Whistleblowing Manager, also in collaboration, where deemed appropriate, with external consultants, Laws and with the involvement of the Supervisory Body of the company concerned by the report for the reports falling within the Italian Legislative Decree n. 231/2001.

This phase aims is to:

1. verify that the report has been submitted in accordance with the provisions of this document;
2. evaluate the content of the report to verify whether the requirements are met to fall into one of the cases governed by this document (violations under the EU Whistleblowing Directive and the other applicable Whistleblowing Laws, the Italian Legislative Decree n. 231/2001, etc.);
3. establish a dialogue with the Whistleblower and, where deemed necessary, request additional information or clarifications.

Therefore, the Whistleblowing Manager, with the support of the Supervisory Body in the case of significant reports under the Italian Legislative Decree n. 231/2001, evaluates the admissibility of the report based on its alignment with the guidelines indicated in this document, subsequently informing the Whistleblower. The Whistleblower can stay informed through automatic notifications sent by email from the digital whistleblowing platform, which provides updates on the status of the report. By accessing the link provided in the automatic response email, the Whistleblower can check the current status of the report. If the Whistleblower decides to proceed with the report in an anonymous form it will be up to the Whistleblower to regularly access the platform to view updates related to his/her report. In this case, the Whistleblower can access the platform independently and at any time, entering the ID code of the report generated by the system at the time of sending the report and the chosen password, in order to monitor the progress of the report and interact with the Whistleblowing Manager to provide additional details/information.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

Following the verification of the suitability of the report, the Whistleblowing Manager identifies the subjects who must participate in the subsequent investigative phase and provides them with essential information to initiate the investigation process.

In this regard, it is specified that:

- with the support of the OTB Group Internal Audit function (Primary Whistleblowing Manager) or the OTB Group Legal Office function (Deputy Whistleblowing Manager) in case of conflict of interest;
- if the report concerns a violation under article 2 of legislative decree n. 24/2023 the report will be managed by the Whistleblowing Primary or Deputy Manager, in line with the provisions referred to in the paragraphs "Investigation" and Closure of the case" in this document.

c) Investigation


This phase is carried out and coordinated by various subjects, depending on the nature of the report:

- in the case of reports that could concern a case governed by Italian Legislative Decree n. 231/2001, supervision of the investigation is entrusted to the Supervisory Body of L.R. Vicenza S.p.A., while the Whistleblowing Manager has the task of activating the investigative process and ensuring compliance with the expected times;
- for reports potentially falling within the scope of article 2 legislative decree. n. 24/2023, the Whistleblowing Manager, as identified in paragraph 5 "Roles and Responsibilities", supervises the investigation. It is up to the Whistleblowing Manager to start the investigation procedure and ensure its timely conclusion, involving and coordinating any collaborators and consultants for the conduct of the activity.

The subject responsible for the investigative phase is obliged to ensure the execution of inspection activities. In this phase, following the consent obtained from the Whistleblower¹, it

¹ It is specified that the Companies for the purposes of managing the report, may need to make use of the operational and technical support of previously identified external functions and/or consultants in order to carry out specialized investigations about its report. It may then also be necessary to communicate to the third

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

is possible to rely on the operational and technical support of functions and/or external consultants previously identified.

Il processo investigativo è finalizzato alla conduzione di indagini mirate volte a individuare, verificare e valutare tutti i potenziali elementi che possano confermare la fondatezza dei fatti segnalati. Questa fase investigativa deve rimanere imparziale nei confronti delle Funzioni coinvolte, del Segnalante e della persona oggetto della segnalazione, e deve essere condotta senza pregiudizi. Inoltre, la persona oggetto della segnalazione deve avere la possibilità di rispondere e ricevere assistenza.

Questa fase deve rispettare, tra gli altri, a titolo esemplificativo e non esaustivo, i seguenti principi:


- define and document clearly and completely the objective and scope;
- ensure the security and confidentiality of the contents and documentation, as well as of the people involved;
- handle personal data in compliance with data protection regulations (as indicated in paragraph 3 "General Principles" of this document);
- maintain clear and unambiguous communication;
- provide periodic updates to the Whistleblower about the progress of the report;
- in addition, the involvement of Human Resources in the investigation phase is crucial to ensure the implementation of protection measures for both the Whistleblower and the reported subject, and to evaluate the implications from an employment law perspective.

d. Closure of the case

This phase is carried out and coordinated by the Whistleblowing Manager, with the support of the Supervisory Body in cases relevant under Italian Legislative Decree n. 231/2001, based on the subject of the report and the managers of the internal functions of the company and/or external consultants involved in the previous phases.

party company the name of the reporter and/or additional information from which the identity of that person could be inferred. In addition, under the EU Whistleblowing Directive, the consent of the whistleblower is required for the disclosure of the identity of the whistleblower, and of any other information from which such identity may be inferred, directly or indirectly, to persons other than those competent, according to the law, to receive or follow up on the reports. Failure to give consent will not affect the group's handling of the report, but in that case the effectiveness of investigative activity may be lessened.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

The closure phase determines the conclusion of the process.

A case is closed when no further actions are deemed necessary and it is not necessary to carry out further investigations.

In this phase, the following actions should be taken into consideration:

- conclusion of the reporting process and communication of its outcome;
- actions in response to any reports (for example, disciplinary actions);
- communication to the personnel responsible for the support and protection of the Whistleblower and to the other parties involved;
- identification of possible ongoing protection measures;
- collection of suggestions from the Whistleblower and the other parties involved;
- archiving of all documents collected in the previous phases.


If, during the evaluation phase, the violation is confirmed, the manager of the involved function, involved in the report, may be tasked with formulating an action plan for the areas and processes involved in the report.

Furthermore, the Whistleblowing Manager, with the assistance of the functions and/or consultants involved in the investigation, will proceed to:

- formalize the necessary measures for the resolution of the violation;
- identify the subject responsible for ensuring the correct implementation and monitoring of such measures;
- receive continuous updates on the effectiveness of the monitoring measures;
- involve the competent functions for the determination of disciplinary actions, if necessary;
- involve the competent authorities, if deemed necessary.

At the end of the closing phase, the Whistleblowing Manager, in coordination with the Supervisory Body for relevant reports under the Italian Legislative Decree n. 231/2001 and depending on the nature of the report, will provide feedback on the report, assisted by the competent functions and/or consultants involved. The Whistleblower can access this information through automatic notifications sent by email from the digital reporting platform at each update of the report status. In particular, the Whistleblower can check the status of the report using the link provided by the digital platform. If the Whistleblower decides to proceed with the report in an anonymous form it will be up to the Whistleblower to regularly access

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

the platform to view updates related to his/her report. In this case, the Whistleblower can independently access the platform at any time, by entering the ID code of the report generated by the system at the time of sending the report and the chosen password, in order to monitor the progress of the report and communicate with the Whistleblowing Manager to provide further details/information.

The feedback provided in the aforementioned communication must account for the outcome of the report and, in particular, for example, such communication can be:

- filed due to lack of foundation, sufficient evidence or for other reasons;
- concluded with the adoption of necessary measures to remedy the issue raised;
- referred to a competent authority for further investigation.


The Whistleblowing Manager must provide an initial feedback, even if it's only provisional, to the Whistleblower within 3 months from the receipt of the report (or if no notice has been sent, within 3 months from the expiry of the seven-day period from the submission of the report).

10. Prohibition of Retaliation

The Whistleblower is protected from any **Retaliation**, direct or indirect, against him/her and from any **form of discrimination** for reasons directly or indirectly related to the report. The Retaliation can consist of any form of harmful behavior, such as, for example:

- dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of functions, change of workplace, salary reduction or change of working hours;
- d) suspension of training or any restriction on access to it;
- e) negative merit notes or negative references;
- f) adoption of disciplinary measures or other sanction, even monetary;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1


	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- l) non-renewal or early termination of a fixed-term employment contract;
- m) damages, even to the reputation of the person, in particular on social media, or economic or financial prejudices, including the loss of economic opportunities and loss of income;
- n) placement on improper lists based on a formal or informal sectoral or industrial agreement, which may result in the person's inability to find employment in the sector or industry in the future;
- o) early termination or cancellation of the contract for the supply of goods or services;
- p) cancellation of a license or permit;
- q) request for psychiatric or medical examinations.

It is specified that, under article 3 of legislative Decree n. 24/2023, the protections and protective measures provided for the Whistleblower also apply to:

- a) ai facilitatori;
- b) facilitators;
- b) persons in the same work environment as the Whistleblower, the person who has made a complaint to the judicial or accounting authorities, or the person who has made a public disclosure and who are related to them by a stable affective or kinship link within the fourth degree;
- (c) to co-workers of the Whistleblower or the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the Whistleblower and who have a usual and current relationship with the said person;
- (d) to entities owned by the Whistleblower or the person who made a complaint to the judicial or accounting authority or made a public disclosure, or for which the same persons work, as well as entities working in the same work environment as the Whistleblower.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

PART III – FINAL PROVISIONS

11. Confidentiality

The identity of the Whistleblower and any information that could directly or indirectly reveal his/her identity will not be disclosed to persons other than those in charge of receiving and managing the reports, expressly authorized to process such data, without prior notice and consent obtained from the Whistleblower.

In particular, regarding the disclosure of the identity of the Whistleblower, article 12 of legislative decree n. 24/2023 provides the following confidentiality measures:


- within the criminal proceeding, the identity of the Whistleblower is covered by secrecy, in the ways and within the limits provided for by the applicable code of criminal procedure;
- in proceedings before the Court of Auditors, the identity of the Whistleblower cannot be revealed until the end of the investigation phase;
- in disciplinary proceedings, the identity of the Whistleblower cannot be revealed if the contestation of the disciplinary charge is based on separate and additional findings, even if consequential to the report. If the contestation is based, in whole or in part, on the report and the knowledge of the identity of the Whistleblower is essential for the defense of the accused, the report will be usable for the purposes of the disciplinary procedure only in the presence of the express consent of the Whistleblower to the revelation of his/her own identity;
- the Whistleblower must receive a written communication explaining the reasons for the disclosure of confidential data, in the hypothesis referred to in the last sentence of the preceding paragraph, as well as in the internal and external reporting procedures referred to in this document, when the disclosure of the identity of the Whistleblower and the related information is also essential for the defense of the person involved.

Confidentiality is also guaranteed:

- when the report is made following procedures different from those established by this procedure or is submitted to subjects other than those designated for the management of the reports;
- to the reported and to all other subjects involved in the reporting process.

In any case, it is recommended to always use the dedicated digital platform for the submission of reports, as this tool guarantees the respect and protection of the confidentiality of the

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

reporter, the reported person and all those possibly involved in the report, thanks to the use of dedicated encryption tools.

12. Continuous Improvement Process

In addition to the above, the responsibility to formulate recommendations regarding the necessary corrective measures to adopt in the sectors and business processes affected by the reports is entrusted to L.R. Vicenza S.p.A..

13. Record Keeping and traceability

All reports must be handled in compliance with the General Data Protection Regulation.

All documents relating to Whistleblowing Report must be kept for the strictly necessary time to manage it. Unless otherwise indicated by local regulations or, if more restrictive, by internal agreements, the obligation to retain documentation related to the report expires after 5 years from when the outcome of the whistleblowing process was communicated to the Whistleblower.

At the expiration, all documents must be deleted.

14. Training and Communication


L.R. Vicenza S.p.A., in accordance with the values and principles of conduct set out in its Ethical Code, undertakes to prepare appropriate measures to raise awareness among staff and third parties about the reporting system, its procedure, the stages of the process and the prerequisites to be met.

The training of staff and collaborators is carried out to all staff following the approval of such procedure and the implementation of the computer system for making reports. The training will be renewed at the time of hiring and periodically, at each significant regulatory change, based on roles and involvement in the whistleblowing process.

This internal training must be focused on the following aspects:

- the worker's contribution to the effectiveness of the reporting process;
- how to recognize violations;
- how to report a suspected violation and to whom;
- how and to whom to ask questions about the reporting process;
- how to contribute to prevent, avoid and protect oneself from harmful behaviors;
- protective measures for those who use the whistleblowing system;

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

- the impact of failing to report a violation and its potential consequences;
- explain the consequences of behaviors not in accordance with the whistleblowing procedure, such as, for example, knowingly false reports or harmful behaviors, which can justify the adoption of disciplinary measures.

Furthermore, all staff must understand that:

- the whistleblowing procedure does not replace managers' assumption of responsibility for their own work environment;
- the whistleblowing management system does not replace national legal obligations to report to competent authorities, where appropriate.

Furthermore, to enable Third Parties to be aware of this procedure, a special notice is provided on the website.

The information regarding the channels, procedures and methods for internal or external reports, or for public disclosure, must be clearly shared with all individuals entitled to make a report.

The above information will be displayed and made clearly visible and accessible in workplaces and on the L.R. Vicenza S.p.A. website.


15. Disciplinary Measures

In accordance with the applicable employment law, including collective labour contracts, as well as the sanction system provided in the Model 231 of L.R. Vicenza S.p.A., the Companies reserves the right to initiate disciplinary actions if the Whistleblower is deemed criminally responsible, also, but not only, through a first instance judgement, for having presented false accusations or defamatory reports. This is particularly true in cases where the same crimes are committed in conjunction with the presentation of complaints to judicial or accounting authorities, or for civil liability resulting from the same crimes in case of malice or serious fault.

Furthermore, individuals who find themselves in the aforementioned situations do not have the right to the protections guaranteed by the same legislation.

Finally, if, as a result of the investigation and assessment process, the reported violation is ascertained, L.R. Vicenza S.p.A. reserves the right to initiate disciplinary action against the person reported or otherwise found responsible for the violation, in accordance with the provisions of the applicable labor law, including collective labour contracts, as well as, the sanction system provided in the Model 231 of L.R. Vicenza S.p.A.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

16. Rules and Regulations and Privacy

The following documents constitute the main regulatory framework and provide the relevant legal references that are the basis of this procedure and its processes:

- Italian Legislative Decree. n. 24/2023 "Implementation of the directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, regarding the protection of persons reporting breaches of Union law and containing provisions regarding the protection of persons reporting breaches of national regulatory provisions”;
- other Italian laws related to the Organizational, Management and Control Model (pursuant to Italian Legislative Decree n. 231/2001 "Administrative responsibility of legal persons ");
- ISO 37002 International "Whistleblowing management systems";
- EU Regulation n. 679/2016 "General Data Protection Regulation - GDPR" and national transpositions.


All personal data that are not useful for the management of a specific report should not be collected. If collected incidentally, such data must be deleted without delay.

The processing of personal data will be managed in compliance with EU Regulation 2016/679 (GDPR), as well as all other applicable laws and regulations.

When the report is not anonymous, the personal data of the Whistleblower will be processed together with that of the interested party/parties and/or any third parties, as well as all further information collected during the investigation, in order to evaluate and verify the validity of the report.²

² It is specified that the OTB Group for the purposes of managing the report, may need to make use of the operational and technical support of previously identified external functions and/or consultants in order to carry out specialized investigations about its report. It may then also be necessary to communicate to the third party company the name of the reporter and/or additional information from which the identity of that person could be inferred. In addition, under the EU Whistleblowing Directive and the other applicable Whistleblowing Laws, the consent of the whistleblower is required for the disclosure of the identity of the whistleblower, and of any other information from which such identity may be inferred, directly or indirectly, to persons other than those competent, according to the law, to receive or follow up on the reports. Failure to give consent will not affect the group's handling of the report, but in that case the effectiveness of investigative activity may be lessened.

L.R. Vicenza S.p.A. e	
Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1

	Whistleblowing Management Procedure	04.03.2024
		Scope of application:: L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD

The Data Controller will be each company in the scope of application of this procedure to which the Whistleblower and/or the Person Concerned belongs, while the controlling company will act as data processor.

If the exercise of the rights granted by Section III of the GDPR could cause actual and tangible harm to the confidentiality of the Whistleblower's identity and could compromise the ability to effectively verify the validity of the report, or to gather the necessary evidence, it may be possible to limit or delay such exercise, in accordance with applicable legal provisions. In no case can the interested party or third parties exercise the right of access to obtain information about the identity of the Whistleblower.

The OTB Group reserves the right to evaluate, on a case-by-case basis, the circumstances and specific conditions that make it appropriate to duly inform the interested party about the conclusion of the verification procedure, in order to prevent abuses and ensure the protection of the rights of the interested party.

L.R. Vicenza S.p.A. e Next Gen L.R. Vicenza S.r.l. SSD – Whistleblowing Management Procedure	
Approved by:: BoD of L.R. Vicenza S.p.A.	Version: 1