



WILO ITALIA S.R.L.

OPERATIONAL PROCEDURE

MANAGEMENT OF INTERNAL REPORT

S.C. “WHISTLEBLOWING”

REVISION REGISTER	
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1. Purpose and scope

With this procedure, WILO Italia S.r.l. (hereinafter only “WILO”) intends to regulate the management and use of the internal reporting channels set up to implement Legislative Decree no. 231 of 8 June 2001 and Legislative Decree no. 24 of 10 March 2023. To this end, the procedure is to be considered an integral part of the Organisational Model adopted pursuant to Legislative Decree No. 231/2001.

The procedure also recalls the external reporting channels introduced by Legislative Decree 24/2023, with the aim of making them known to the entire company population and clarifying their role and criteria for use.

The following provisions must therefore be complied with by all the recipients of the organisational Model, as well as by anyone who finds themselves using the reporting channels governed below, or having to manage and follow up communications made through it.

These provisions, where not incompatible, must also be observed in the case of anonymous reports.

2. Persons who may make alerts

Persons who belong to WILO’s working environment and who fall into the following categories may report relevant information pursuant to paragraph 3 below:

- employees;
- self-employed workers;
- collaborators in various capacities;
- freelancers and consultants;
- volunteers and trainees, even if unpaid;
- persons with administrative, management, supervisory or representative functions;
- holders of WILO shares.

The possibility of reporting and availing oneself of the protection measures referred to in Legislative Decree no. 24 of 10 March 2023 is also provided for in the following cases

- when the legal relationship with the reporter has not yet begun;
- during the probationary period;
- after the termination of the legal relationship with the reporting person.

3. Subject and content of alerts

Through the internal reporting channels made available by the Company (on which see Diff. Infra, paragraph 7) it is possible to communicate, with a guarantee of confidentiality, information concerning

- ✓ unlawful conduct relevant under Legislative Decree no. 231/2001, so-called “predicate offences” (Art. 24 et seq.);

- ✓ violations of the Organisation, Management and Control Model adopted by WILO pursuant to Legislative Decree 231/2001, even if not of immediate criminal relevance;
- ✓ violations of the Code of Ethics and Operating Procedures adopted by WILO, even if not of immediate criminal relevance;
- ✓ offences falling within the scope of the European Union or national acts indicated in the annex to Legislative Decree No. 24 of 10 March 2023, or of the national acts constituting implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937;
- ✓ acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- ✓ acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union;
- ✓ acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned above.

In particular, it is possible to report information on conduct, acts or omissions that are detrimental to the public interest or the integrity of the private entity and that have come to light during the performance of one's work or professional activity, or during any pre-contractual stages.

The content of the report must be clear, precise and detailed. In any case, the protection measures provided for the whistleblower also apply in the event of unfoundedness of the report, if at the time of the report the person had reasonable grounds to believe that the information on the breaches was true and fell within the objective scope of the procedure (see above).

4. Protective measures

Legislative Decree No. 24 of 10 March 2023 provides for specific protection measures in favour of whistleblowers, as well as for the protection of the following additional persons:

- the so-called “facilitators”, i.e. natural persons who have assisted a whistleblower in the reporting process, operating within the same work context;
- persons in the same employment context as the reporting person and who are linked by a stable emotional or kinship relationship up to the fourth degree;
- the co-workers of the reporting person and who have a regular and current relationship with that person;
- entities owned by or for which the reporting person works, as well as entities operating in the same employment context as the reporting person.

WILO recognises and adopts the protection measures provided for by Legislative Decree 24/2023, imposing sanctions against anyone who violates them by discriminating or retaliating against whistleblowers. In particular, please note that the aforementioned Legislative Decree provides for an absolute prohibition of retaliation, such as, by way of example:

- dismissal, suspension or equivalent measures;
- downgrading or non-promotion;
- change of duties, change of place of work;
- reduction of salary, change of working hours;
- suspension of training or any restriction on access to it;

- negative merit notes or negative references;
- the adoption of disciplinary measures or any other sanction, including a fine;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the non-conversion of a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial loss, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

5. Guarantee of confidentiality

Confidentiality of the reporters' identity is always guaranteed. Under no circumstances, therefore, will the identity of the reporter be disclosed or revealed to third parties without the prior, express and formal consent of the reporter.

During the investigation of the report, confidentiality is also guaranteed with regard to the identity of the person concerned by the report, as well as the content and the fact of the report itself.

Confidentiality on the identity of the person concerned, as well as on the content and the fact of the report, may be waived - in whole or in part - in the event the report is found to be well-founded (in terms of reasonableness), also in order to allow the activation of the appropriate and further investigations within the scope of any disciplinary, labour, civil, criminal or administrative proceedings.

6. Addressees of alerts

In WILO, the Supervisory Board, appointed pursuant to Legislative Decree no. 231 of 8 June 2001, has been identified as the subject appointed to receive, manage and follow up, in a confidential manner, the reports submitted pursuant to Legislative Decree no. 24 of 10 March 2023. Reports, therefore, where correctly transmitted using the internal reporting channels set up by the Company, will come solely and directly to the attention of the Supervisory Board, without "filters" or intermediate steps.

In any case, the person intending to make the report always has the option of addressing it to his hierarchical superior, also orally.

The latter shall in this case report the report without delay to the Surveillance Body, referring to its instructions and guaranteeing, in any case, confidentiality as to the identity of the reporter and of the person involved in the report, as well as to the content and the fact of the report itself.

7. Internal Reporting Channels

Persons wishing to report information on the unlawful conduct or violations referred to in paragraph 3 above may do so using the following internal reporting channels

- written report by computer, through the online platform accessible from the appropriate section of the Company's website (<https://whistleblowersoftware.com/secure/wiloitaliasrl>);
- written report in hard copy, by sending a hard copy letter by registered mail to the address of the professional office of the Chairman of the Supervisory Board, namely: via Borgogna 5, Milan, 20122, at "Studio Legale Ventimiglia".

Where the whistleblower intends to avail himself of the right to make the report orally (see Article 4(1) of Legislative Decree 24/2023), he is required to do so by requesting in writing, using one of the channels specified above, the scheduling of a meeting with the Supervisory Board.

7.1. Using the "Whistleblower Software" online platform

The online platform available on the Company's website is provided through the opensource software "Whistleblower Software".

Messages transmitted through the platform come to the attention of the Supervisory Board alone, appointed pursuant to Legislative Decree 231/2001, without intermediation or filters of any kind. In addition, the platform guarantees an encryption service for communications in order to fully and effectively protect the confidentiality of whistleblowers. Per utilizzare la piattaforma:

1. access the "whistleblowing reports" section on the Company's website (<https://whistleblowersoftware.com/secure/wiloitaliasrl>);
2. on this page, click on "+ Create report" to make a new report;
3. fill in the report forms with the required information;
4. save the access password to monitor the status of the report;
5. click on "Send" button.

To monitor the status of the alert, log in to the platform by entering your password (issued by the system when the alert was sent) on the first login page (<https://whistleblowersoftware.com/secure/wiloitaliasrl>).

You may waive the disclosure of your identification data.

In this case, the anonymous report of the offence or violation will be treated in the same way as an ordinary report, without prejudice to the measures to protect and guarantee against retaliation in any case provided for by Legislative Decree no. 24 of 10 March 2023, in the event that the identity of the whistleblower is subsequently discovered.

7.2. Use of registered mail

The whistleblower who intends to use registered mail to send his report to the Supervisory Board on paper is required to do so by adhering to the specific precautions and operating instructions set out below:

1. in a first envelope, indicate your own identification data and those of any relatives, friends, colleagues or "facilitators" who - because they belong to the same work environment - could suffer retaliation as a result of the report, together with a copy of the reporting person's identification document;

2. in a second and separate envelope, clearly and circumstantially set out the information and elements that are the subject of the report, without indicating any identification data of their own or of persons other than the person or persons to whom the unlawful/irregular conduct is attributed
3. close/seal both envelopes and insert them in a third envelope that bears on the outside the wording “Reserved for the attention of the Supervisory Body ex Legislative Decree 231/2001 of Wilo Italia S.r.l.;
4. transmit the third envelope, containing the first two, using the registered mail service with “receipt of delivery”. From receipt of the acknowledgement of receipt, the three-month period of time within which the Supervisory Board must adequately follow up the report begins.

N.B.: take care to indicate in the first envelope the contact details on which the reporter wishes to receive updates on the progress and status of the report. In their absence, it may not be possible for the Supervisory Board to return such feedback.

8. Report Management

The Surveillance Body is called upon to handle the reports it receives, guaranteeing the confidentiality of the identity of the reporting person and of the person involved in the report, as well as the content and the fact of the report itself, as specified above (see paragraph 5).

In particular, in the event of receipt of a communication through the above-mentioned internal reporting channels, the Surveillance Body shall carry out the following activities:

1. verify that the report falls within the objective and subjective scope of application of the procedure pursuant to paragraphs 2 and 3 above;
2. in case of a positive outcome of the verification, issue within seven days from the date of receipt of the report an acknowledgement of receipt and acknowledgement to the reporting person, using the same instrument through which the report was forwarded
3. maintain appropriate contacts with the reporting person, also with a view to requesting further details or additions to the report
4. diligently follow up the reports thus received and verified
5. provide acknowledgement of the report within three months from the date of the acknowledgement of receipt, using the same instrument through which the report was made;
6. if the report is well-founded, take the appropriate initiatives towards the Administrative Body, taking care to preserve the confidentiality of the reporter’s identity;
7. in the event of disciplinary proceedings being opened against the person concerned by the report, where the charge is based wholly or predominantly on the report, request in writing the reporter’s consent to disclose his/her identity in order to allow the person charged to fully exercise his/her rights of defence, informing the reporter that, in the event of failure to give his/her consent, it will not be possible to proceed with the charge
8. diligently archive all documentation and communications produced and/or acquired in the follow-up to the report, providing for their deletion 5 years after the date of acknowledgement, unless there are defence needs in relation to any proceedings that justify their further storage pursuant to Regulation (EU) 2016/679.

9. External report channels

Pursuant to Article 7, Legislative Decree No. 24 of 10 March 2023, the National Anti-Corruption Authority (hereinafter “ANAC”), activates an external reporting channel that guarantees, also through the use of encryption tools, the confidentiality of the identity of the person making the report, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

External reports’ are therefore those that the person concerned may address directly to ANAC. In particular, the report may be submitted in writing using the special IT platform available on the institutional website of the Authority.

At the time of writing, the platform is accessible at the following link:

<https://www.anticorruzione.it/-/whistleblowing>

Alternatively, the interested party may also make the external complaint in oral form:

- ✓ using the dedicated telephone lines;
- ✓ by using the specially prepared voice messaging systems;
- ✓ requesting a direct meeting with ANAC officials.

9.1. Conditions for external reporting to ANAC

The aforementioned external signalling channels may only be used in the presence of one or more of the following conditions:

- the internal reporting channel set up by WILO is not active or, even if active, does not comply with the provisions of Art. 4, Legislative Decree 24/2023;
- the reporting person has already made an internal report in accordance with this procedure, but the report has not been followed up (i.e. no acknowledgement has been received within the time limits set out in paragraph 8(2) and (5) above);
- the reporting person has reasonable grounds to believe that if he/she decides to make an internal report, it will not be effectively followed up;
- the person making the report has reasonable grounds to believe that if he/she decides to make an internal report, there is a risk of retaliation;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

External reporting channels may be used exclusively to communicate to ANAC information relating to:

- offences falling within the scope of the European Union or national acts indicated in the Annex to Legislative Decree No. 24 of 10 March 2023, or of the national acts constituting implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937;
- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union;

- acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned above.

N.B.: therefore, there is no provision for directly reporting to ANAC unlawful conduct relevant under Legislative Decree 231/2001, or violations of the Organisational Model adopted pursuant to the same Legislative Decree.

10. Public Disclosure

Pursuant to Article 2(1)(f) of Legislative Decree No. 24 of 10 March 2023, the term “public disclosure” means the conduct of a person who publicly discloses information on the breaches referred to in the preceding paragraph through the press or electronic media or, in any case, through means of dissemination capable of reaching a large number of people.

Pursuant to Article 15, Legislative Decree No. 24/2023, the reporting person who makes a public disclosure may avail himself of all the protection measures commonly provided for those who use an internal or external reporting channel. However, for these protections to be extended to him/her, the public disclosure must take place under the following conditions:

- the reporting person has previously made an internal and external report, or has directly made an external report in the cases provided for (conditions) in the preceding paragraph, but has not received a response from the relevant departments within the period of three months and seven days from the transmission of the report;
- the reporting person has justified reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the reporting person has justified 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.

The possibility of resorting to public disclosure making use of the safeguards and protection measures provided for is allowed exclusively with reference to the disclosure of information relating to

- unlawful acts falling within the scope of the European Union or national acts listed in the Annex to Legislative Decree No. 24 of 10 March 2023, or national acts constituting implementation of the European Union acts listed in the Annex to Directive (EU) 2019/1937;
- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union;
- acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned above.

N.B.: there is therefore no possibility of disclosing - availing oneself of the protection measures and protections provided for by Legislative Decree 24/2023 - unlawful conduct relevant under Legislative Decree 231/2001, or violations of the Organisational Model adopted pursuant to the aforementioned Legislative Decree.