
	<b>Procedure</b> <b>Whistleblowing Reports</b> <b>Trevi Group</b>	Doc. No.:PR-CPL-01-02-GRT	
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# Whistleblowing Reports

2	04/2024	General revision	M. P. Roca Compliance	P. Franchini A. Vottero V. Sarti D. Angelillo Whistleblowing Team	Giuseppe Caselli ADSCI
1	31/07/2020	Integration of persons in charge of managing the Whistleblowing system and introduction of paper Reports	Pio Franchini DHR	/	Giuseppe Caselli ADSCI
0	25/10/2019	First issue	Pio Franchini DHR	/	Sergio Iasi ADSCI
<b>REV.</b>	<b>DATE</b>	<b>TYPE OF CHANGE</b>	<b>EDITED BY</b>	<b>VERIFIED BY</b>	<b>APPROVED BY</b>

	<p style="text-align: center;"><b>Procedure</b></p> <p style="text-align: center;"><b>Whistleblowing Reports</b></p> <p style="text-align: center;"><b>Trevi Group</b></p>	Doc. No.:PR-CPL-01-02-GRT	
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## 1 PURPOSE

The purpose of this document is to identify how to use the Whistleblowing system in relation to the Policy 'Whistleblowing Reports' issued by the TREVI Group (the 'Policy').

This Procedure and the Group Policy shall be considered as reference documents for the operation and use of the Trevi Group Whistleblowing system.

## 2 SCOPE OF APPLICATION AND RECIPIENTS

This document applies to Trevi Finanziaria Industriale S.p.A. and to the companies directly and indirectly controlled in Italy and abroad, without prejudice to any specific laws governing the same subject at a local level that conflict with it.

The criteria and issues for activating a Whistleblowing Report are set out in the reference Policy for the Group and within the Whistleblowing platform, in addition to the training activities to be carried out by the persons in charge within the Group.

The instructions contained in this document are addressed to all persons who intend to make a report to one or more companies of the Trevi Group.


## 3 NORMATIVE REFERENCES AND OTHER RELATED DOCUMENTS

### 3.1 EXTERNAL REFERENCES

- Italian Civil Code;
- Italian Criminal Code;
- Italian Legislative Decree No.24 of 10 March 2023 - Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law and on provisions for the protection of persons who report violations of national laws;
- Italian Legislative Decree No. 231 of 8 June 2001 regulating the administrative liability of legal persons, companies and associations, including those without legal personality;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals about the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC ("GDPR");
- Italian Legislative Decree No. 196 of 30 June 2003 and subsequent modifications and additions ("Privacy Code");
- SA 8000:2014 Corporate Social Responsibility;
- PDR 125:2022 Gender equality;
- ISO 30415:2021 Human resource management - Diversity and inclusion;
- ISO 37001:2016 Management system for the prevention of Corruption.

### 3.2 INTERNAL REFERENCES

- Organisation, Management and Control Model under Italian Legislative Decree 231/2001 ("MOG") of Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A.

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- Code of Ethics of the Trevi Group;
- Data Retention Policy;
- Whistleblowing Report Procedure.

## 4 PRINCIPLES OF CONDUCT

The principles set out and referred to in this section regulate the conduct of the Recipients to protect the integrity of the companies of the Trevi Group and to prevent any conduct not in accordance with the law or, in any case, with the ethics the Company refers to.

Without prejudice to their duties under the law, all employees shall facilitate and cooperate in implementing this document within the limits of their competencies and functions.

Reports may not be characterised by insulting expressions or moral judgments aimed at offending or harming the honour, personal decorum, and professional dignity of the person to whom the reported facts refer.

By way of example but not limited to, it is prohibited to:


- use insulting or defamatory expressions;
- send Reports for purely slanderous purposes;
- send Reports that concern aspects of the Reported Person's private life without any direct or indirect relation or connection with the work/professional activity carried out within the Company or third-party entities/companies;
- send Reports of a discriminatory nature insofar as they refer to sexual, religious or political orientation or the racial or ethnic origin of the Reported Person;
- send reports manifestly unfounded and in bad faith, based solely on personal claims and motives that aim to harm the Reported Person.

Suppose it is established that the above requirements have been violated. In that case, a disciplinary sanction may be imposed on the Whistleblower if the Whistleblower is a Group employee, or all appropriate legal action may be taken to protect the injured party if the Whistleblower is not a Group employee. The above, unless there are reasonable grounds for believing that the disclosure or dissemination of information relating to a violation that offends the reputation of the Whistleblower is truthful and necessary for knowledge of the violation.

## 5 TERMS AND DEFINITIONS

Terms/symbols used and their definitions.

ACRONYMS	DESCRIPTION
Whistleblowing Team/ Managers	The inter-functional team is in charge of managing the Whistleblowing Report according to the operational procedures of this document. It consists of the parent company's Internal Audit Manager, the Legal Manager of the parent company to which the Report refers, the parent company's HR Manager, and the parent company's Risk Manager.
Report	The communication (written or oral) of information concerning a violation submitted through the internal reporting channels adopted by the Company.
Compliance Function for the Prevention of Corruption (Compliance Function)	This function has been assigned to the Compliance Manager.

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## 6 ROLES AND RESPONSIBILITIES

Details of the specific roles and responsibilities are described below, indicating the respective Function to which these tasks are assigned.

### 6.1 WHISTLEBLOWING TEAM/MANAGER

- This person acts as the manager of the Whistleblowing Report and may appoint internal functions to carry out investigations; it may also appoint third parties and third legal persons to carry out investigations should the nature of the Report make it necessary.
- Where Whistleblowing relates to corruption-relevant conduct, the Compliance Function for Preventing Corruption is involved promptly.
- If 1 or 2 members of the Whistleblowing Team are involved in the Report, the Whistleblowing Team will remove the persons involved from handling the Report.

### 6.2 COMPLIANCE FUNCTION

- It shall ensure that Whistleblowing Reports received through the platform are handled. In particular, the Whistleblowing Team sends monthly extracts from the platform of all Reports received.
- It shall handle Whistleblowing Reports by replacing the Whistleblowing Team in cases where the majority or the entire Whistleblowing Team is involved in the Whistleblowing and may, in these specific situations, instruct internal functions to carry out investigations; it may also instruct third parties and third legal entities to carry out investigations where the nature of the Whistleblowing makes this necessary.

## 7 ACTIVATION OF A REPORT


Trevi Finanziaria Industriale S.p.A., Trevi S.p.A., and Soilmec S.p.A. have activated internal reporting channels by the provisions of Article 4 of Italian Legislative Decree 24/2023, which guarantee the confidentiality of the Whistleblower, the Reported Person, the persons mentioned in the Report, and the content of the Report and any attached documents.

Reports can be sent:

- via the IT PLATFORM (see paragraph 7.1)
- in writing (see paragraph 7.2).

It should be noted that the platform is indicated as the main channel for sending Reports, as the software is equipped with end-to-end encryption tools and high-security standards aimed at guaranteeing the confidentiality of the identity of the Whistleblower as well as the content of the Report.

### 7.1 WHISTLEBLOWING REPORTS VIA IT PLATFORM

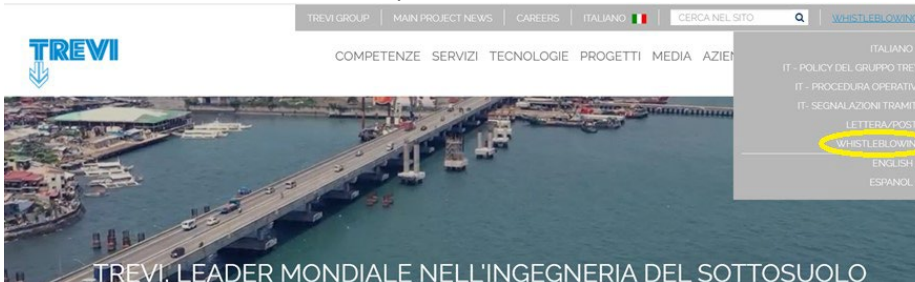
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Whistleblowing Reports can be sent via the Platform, which can be reached from the 'Whistleblowing' section on the company website of Trevi - Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A as well as from the Group intranet.

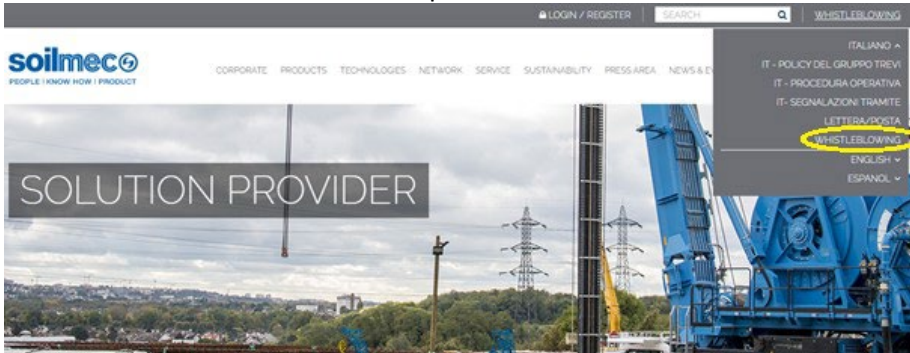
Access via the website of Trevi - Finanziaria Industriale S.p.A.



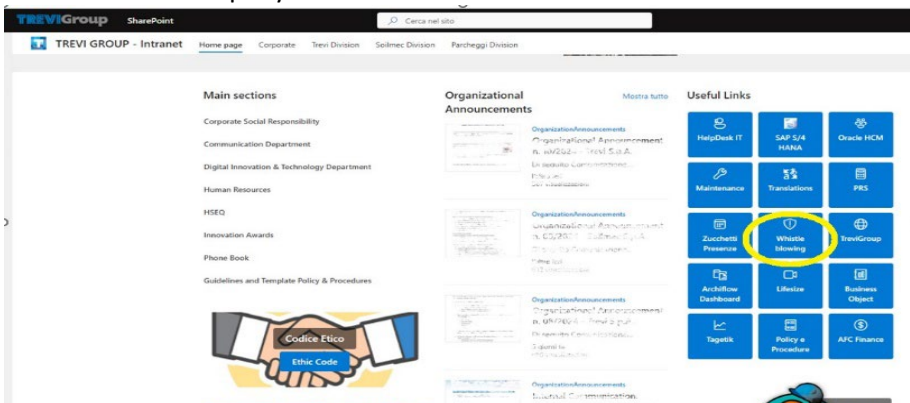
Access via the website of Trevi S.p.A.




Access via the website of Soilmec S.p.A.



Access via the company intranet



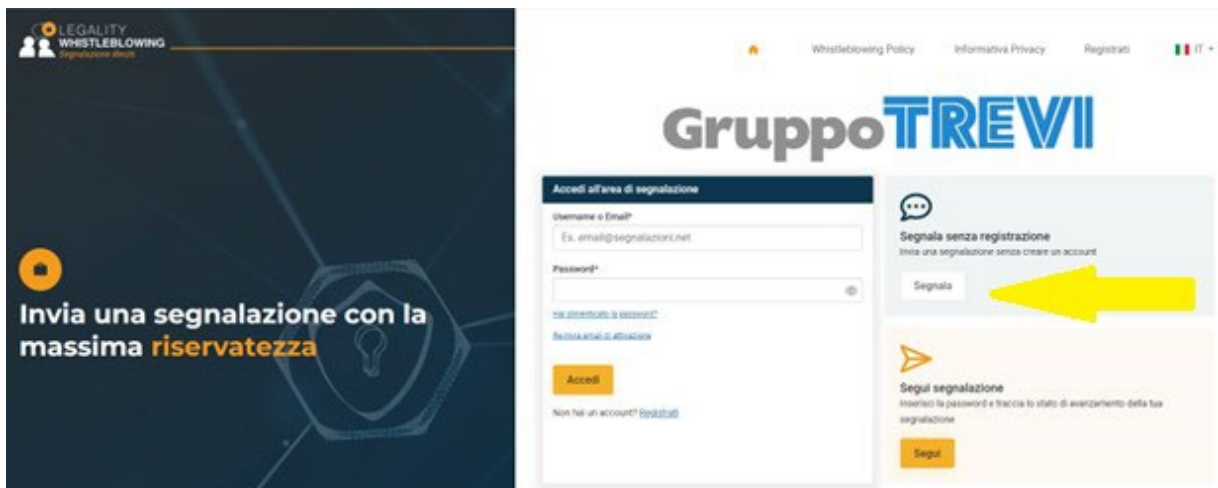
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Within the platform, it is possible to submit Reports as:

- Unregistered user;
- Registered user.

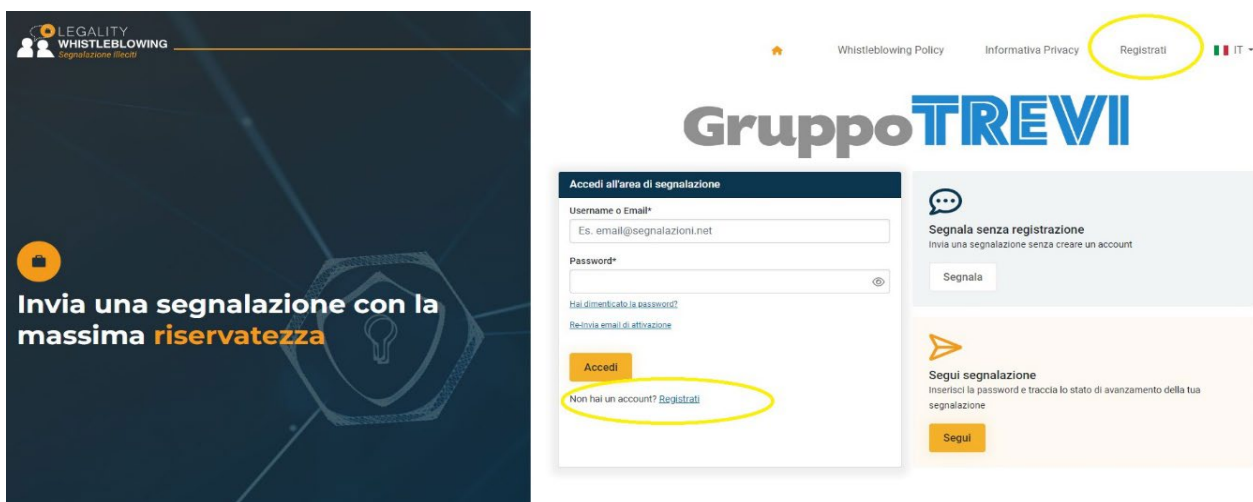
Click the 'Report' button to send the Report as an unregistered user.

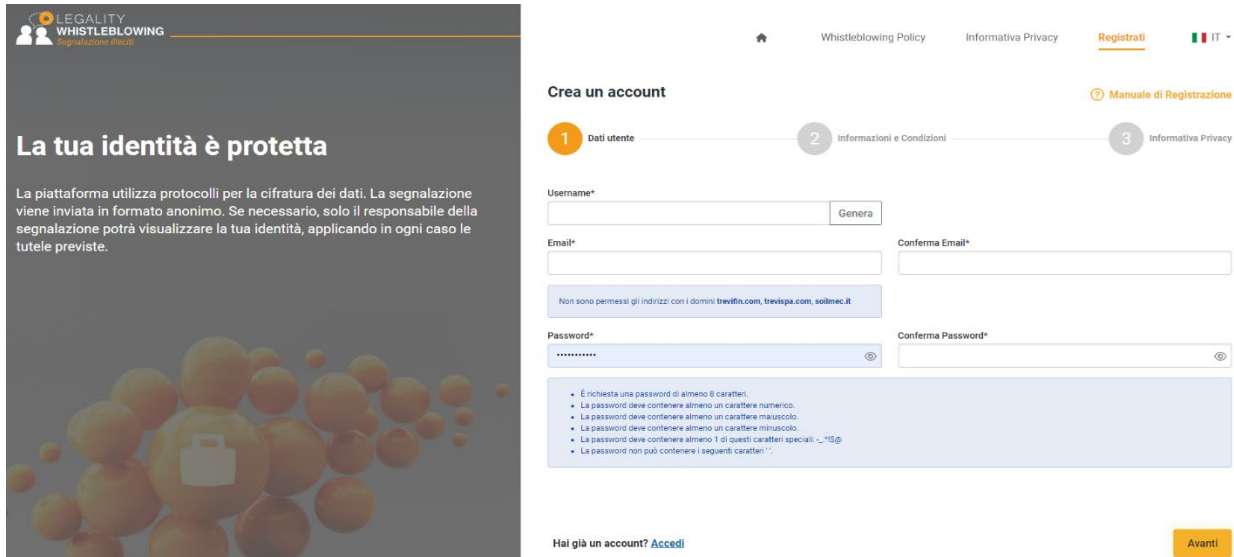
You can then create the Report and access it using the codes issued by the system.



Click the 'Register' button to send the Report as a registered user and register your data on the platform.

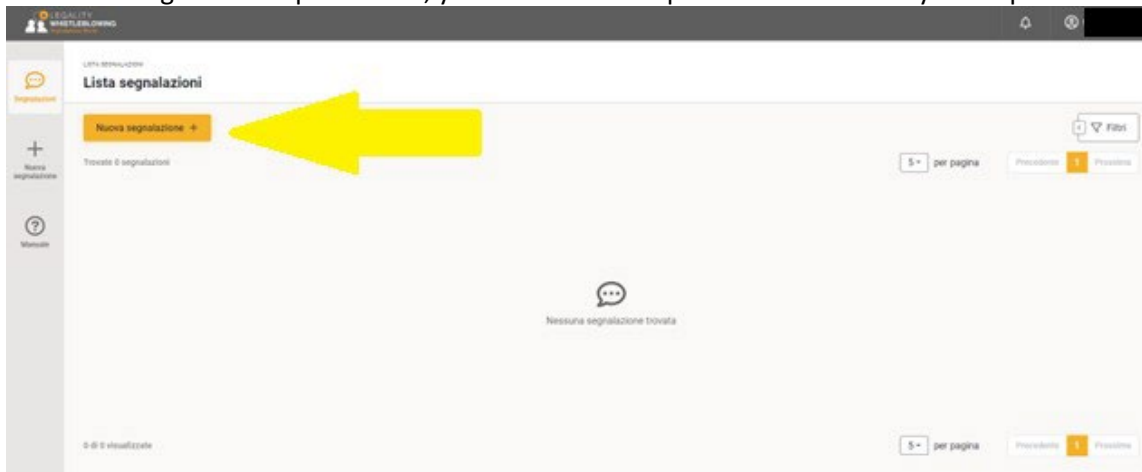
To ensure maximum confidentiality of the Whistleblower, it is not possible to register on the platform using the domains @trevifin.com, @trevispa.com and @soilmec.it.






This creates an account where users can access their Reports with a username and password. Registration requires the user to identify themselves. The Whistleblower's details are hidden from the Report; they will only be visible to the Whistleblowing Team via a special security procedure.

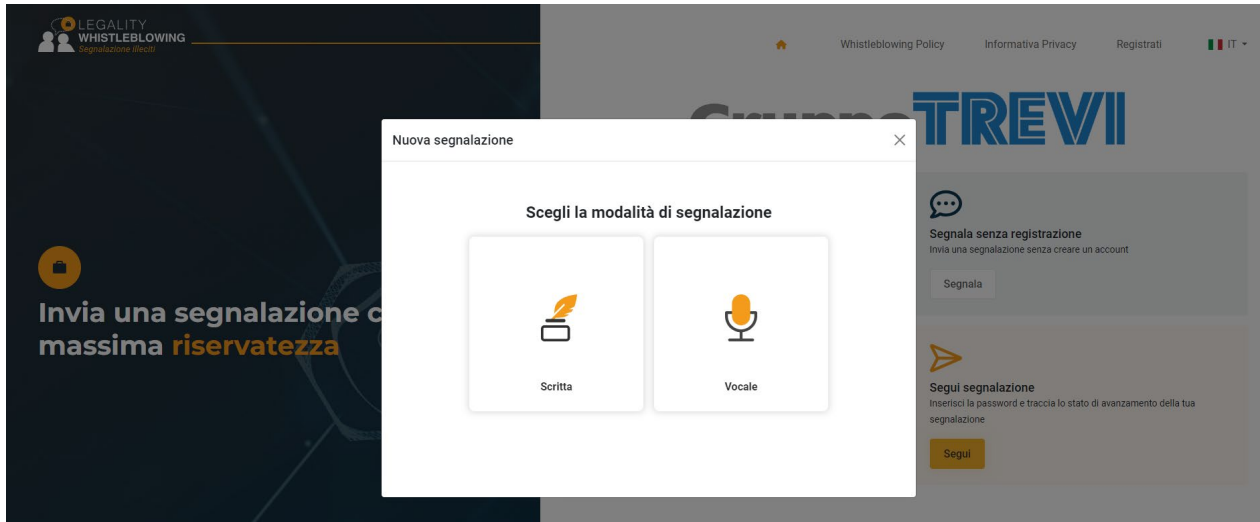
After entering all the required data, you can access the platform and submit your Report.



All Reports may be submitted in Written form (see section 7.1.1) or Oral form (see section 7.1.2).

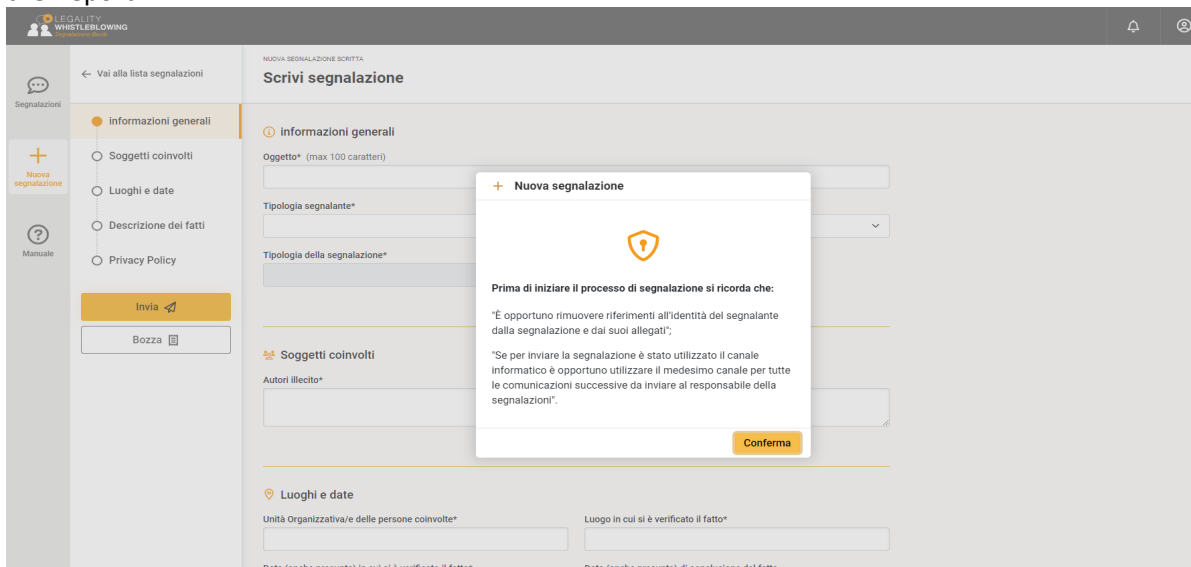


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### 7.1.1 WRITTEN REPORTS

If you submit your Report in written form, the following screen will appear. Click the confirm button to start the Report.



All fields marked with an asterisk shall be completed to make the Report.

**Scrivi segnalazione**

**Informazioni generali**

Objetto\* (max 100 caratteri)

Tipologia segnalante\*

Società interessata\*

Tipologia della segnalazione\*

**Soggetti coinvolti**

Autori/Reclutatori\*

Persono informata\*

**Luoghi e date**

Unità organizzativa delle persone coinvolte\*

Luogo in cui si è verificato il fatto\*

Data (anche presunta) in cui si è verificato il fatto\*

Data (anche presunta) di conclusione del fatto

**Descrizione dei fatti**

Descrivi i fatti in maniera dettagliata\*

Allegati

**Privacy Policy**

**INFORMATIVA PER IL TRATTAMENTO DEI DATI PERSONALI EX ART. 13 DEL REGOLAMENTO (UE) 2016/679 PER LE SEGNALAZIONI EFFETTUATE AI SENSI DELLA NORMATIVA SUL CD. "WHISTLEBLOWING"**

[Informativa Privacy TREVI - Finanziaria Industriale S.p.A.](#)  
[Informativa Privacy SOHMEC S.p.A.](#)  
[Informativa Privacy TREVI S.p.A.](#)

**Informativa Privacy TREVI - Finanziaria Industriale S.p.A.**

La informiamo che, ai sensi dell'art. 13 del Regolamento UE 2016/679 (il seguito "GDPR"), i suoi dati personali potranno essere raccolti e trattati nell'ambito delle attività di segnalazione di fenomeni illeciti e comportamenti sospetti che possono costituire una violazione delle norme che disciplinano le attività di Trevi Finanziaria Industriale S.p.A., nonché dalle regole di comportamento contenute nel Codice Etico e nel Modello di Governance, di Organizzazione e di Controllo ex d.lgs. 231/2001 (il seguito "Segnalazione Whistleblowing") da parte di Trevi Finanziaria Industriale S.p.A., C.F. e Partita IVA 01547370401 (il seguito "Trevi Finanziaria Industriale" o la "Società"), con sede legale in Cesena (FC), via Lega di Sant'Andrea n. 201 e saranno trattati dalla medesima, in qualità di Titolare del trattamento.

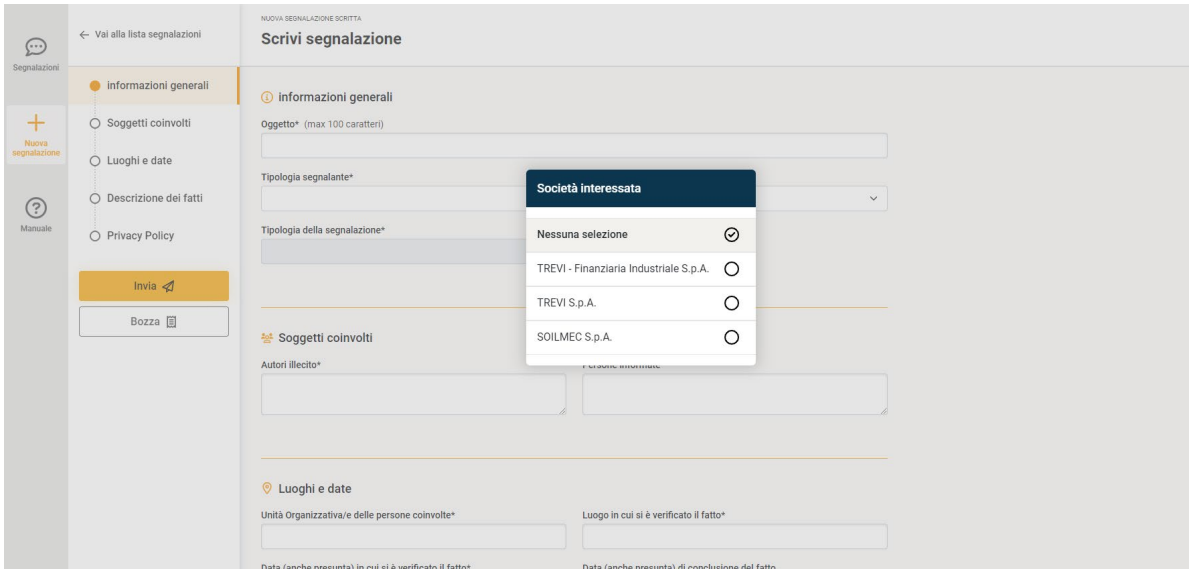
[- Leggi tutta](#)

Invia segnalazione

Salva come bozza

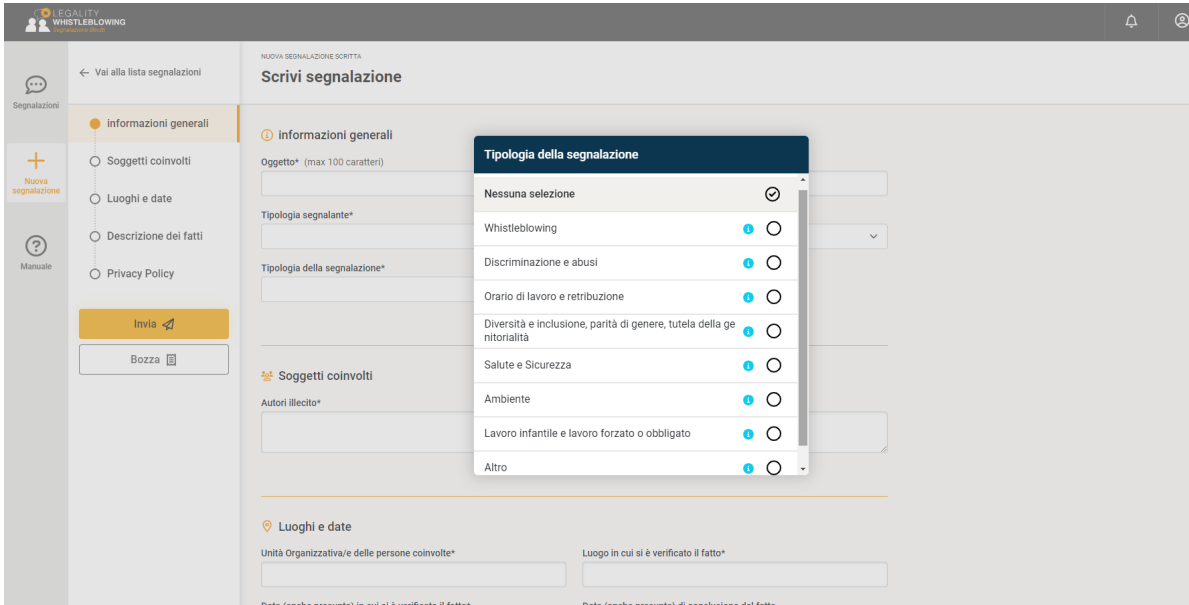
To proceed, the company concerned shall be selected from among Trevi Finanziaria Industriale S.p.A., Trevi S.p.A. and Soilmec S.p.A. For any Reports relating to other companies in the Trevi Group, you can use the reporting channel of the Parent Company, Trevi Finanziaria Industriale S.p.A.

After selecting the company concerned, select the Type of Report from the proposed list. Choosing the Other option is possible if the specific case cannot be identified.



The screenshot shows the 'Nuova segnalazione scritta' form with a dropdown menu open for 'Società interessata'. The menu options are:


- Nessuna selezione (selected)
- TREVI - Finanziaria Industriale S.p.A.
- TREVI S.p.A.
- SOILMEC S.p.A.

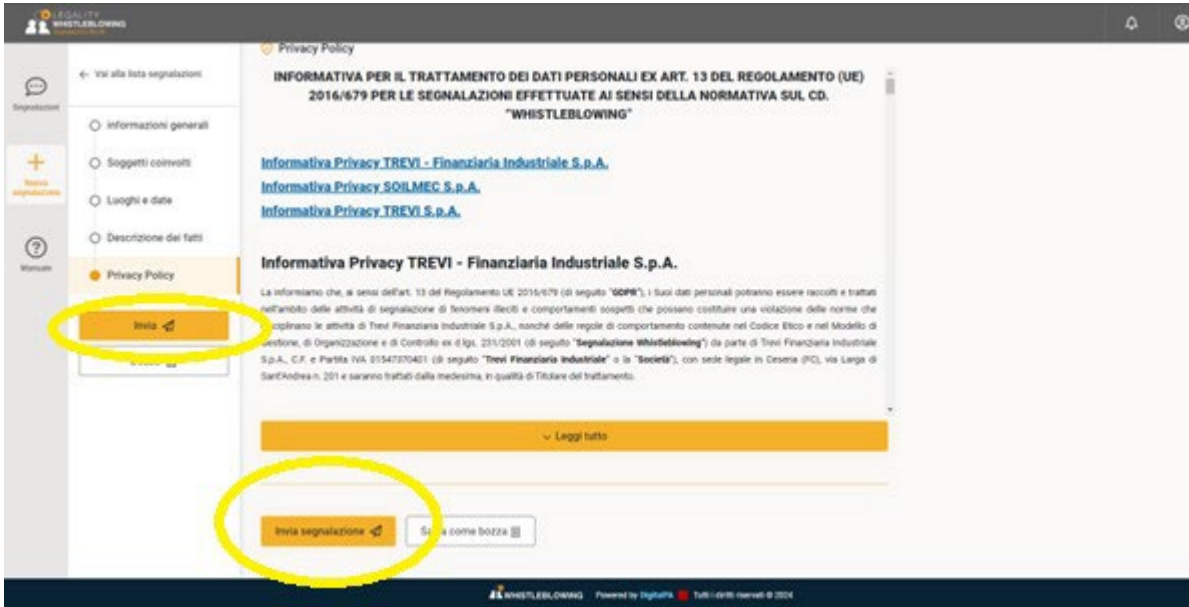


The screenshot shows the 'Nuova segnalazione scritta' form with a dropdown menu open for 'Tipologia della segnalazione'. The menu options are:

- Nessuna selezione (selected)
- Whistleblowing
- Discriminazione e abusi
- Orario di lavoro e retribuzione
- Diversità e inclusione, parità di genere, tutela della parità
- Salute e Sicurezza
- Ambiente
- Lavoro infantile e lavoro forzato o obbligato
- Altro

Once all fields have been filled in, it is possible to send the Report.

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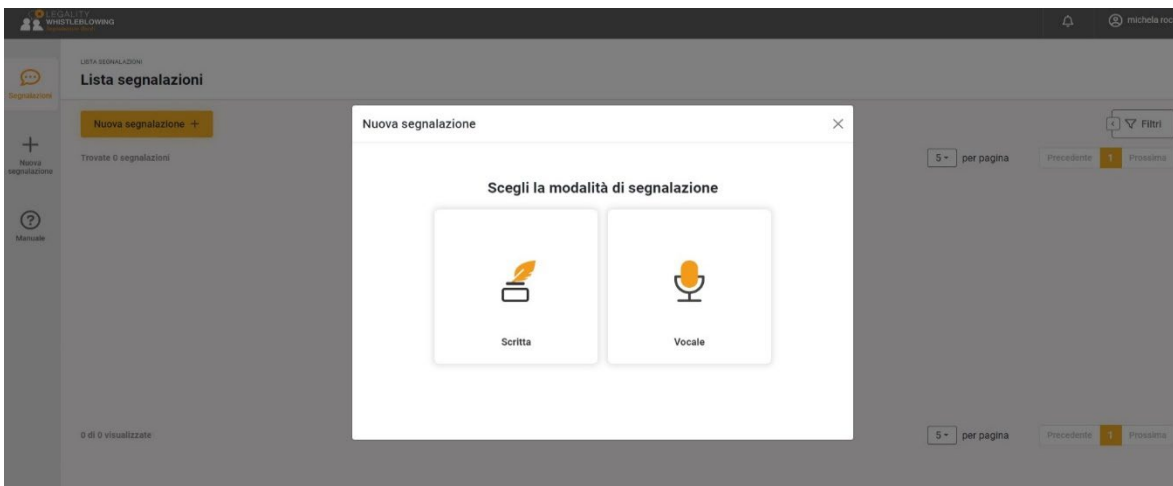


After submitting the Report, the Whistleblower will receive an e-mail notification that the Report has been received.

All Reports are forwarded to the Whistleblowing Team, which will acknowledge and process the Report within 7 days of receipt.

### 7.1.2 REPORT VIA ORAL CHANNEL

It is possible to send an oral Report through a voicemail box accessible via the abovementioned platform.



WHISTLEBLOWING
🔔

← Vai alla lista segnalazioni

Segnalazioni

+  
Nuova segnalazione

?  
Manuale

● Informazioni generali

○ Descrizione dei fatti

○ Informativa Privacy

Invia segnalazione

**Registra segnalazione vocale**

**Informazioni generali**

Società interessata\*

Tipologia della segnalazione\*

**Descrizione dei fatti**

Messaggio vocale

Durante la registrazione, si prega di fornire informazioni dettagliate. In particolare: date di inizio e fine illeciti, luoghi, autori e altri soggetti coinvolti.

Avvia la registrazione del messaggio vocale

Allegati

nessun allegato

Allega

**Privacy Policy**

INFORMATIVA PER IL TRATTAMENTO DEI DATI PERSONALI EX ART. 13 DEL REGOLAMENTO (UE) 2016/679 PER LE SEGNALAZIONI EFFETTUATE AI SENSI DELLA NORMATIVA SUL CD. "WHISTLEBLOWING"

[Informativa Privacy TREVI - Finanziaria Industriale S.p.A.](#)  
[Informativa Privacy SOILMEC S.p.A.](#)  
[Informativa Privacy TREVI S.p.A.](#)

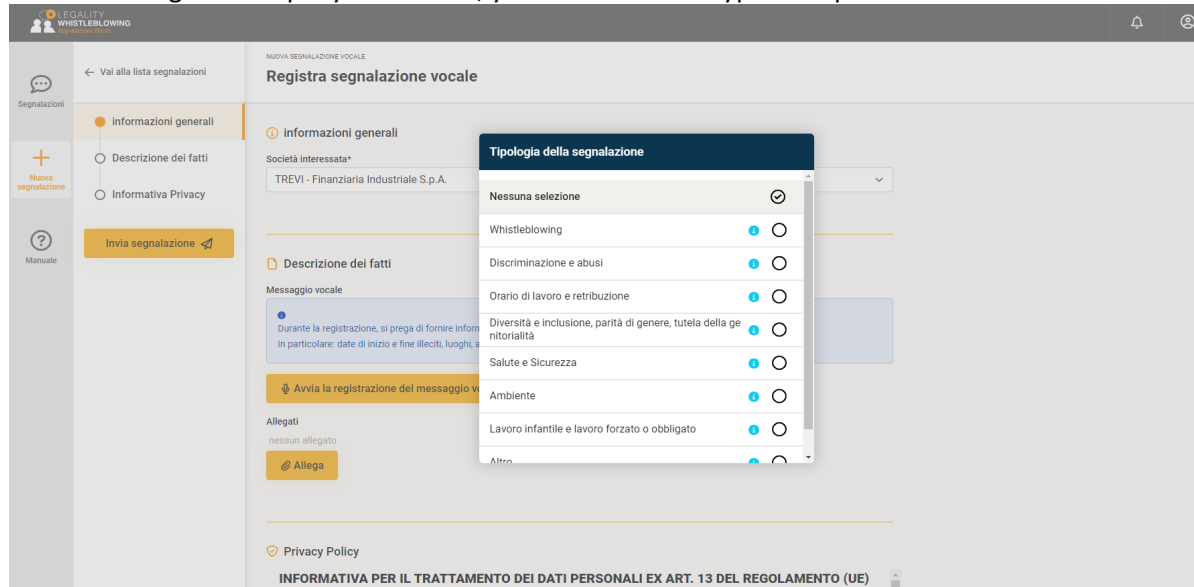
Informativa Privacy TREVI - Finanziaria Industriale S.p.A.

La informiamo che, ai sensi dell'art. 13 del Regolamento UE 2016/679 (di seguito "GDPR"), i Suoi dati personali potranno essere raccolti e trattati nell'ambito delle attività di segnalazione di fenomeni illeciti e comportamenti sospetti che possano costituire una violazione delle norme che disciplinano le attività di Trevi Finanziaria Industriale S.p.A., nonché delle regole di comportamento contenute nel Codice Etico e nel Modello di Gestione, di Organizzazione e di Controllo ex d.lgs. 231/2001 (di seguito "Segnalazione Whistleblowing") da parte di Trevi Finanziaria Industriale S.p.A., C.F. e Partita IVA 01547370401 (di seguito "Trevi Finanziaria Industriale" o la "Società"), con sede legale in Cesena (FC), via Larga di Sant'Andrea n. 201 e saranno trattati dalla medesima, in qualità di Titolare del trattamento.

Leggi tutto

Invia segnalazione

After selecting the company concerned, you can enter the Type of Report.



The system provides for modifying the voice parameters in all voice Reports so that the recording is unrecognisable and the Whistleblower's confidentiality is guaranteed.

After sending the Report, the Whistleblower will receive an e-mail notification that the Report has been received.

All Reports are forwarded to the Whistleblowing Team, which, within 7 days from receipt of the Report, will take charge of it, record the statements received via voicemail, and handle the Report.

## 7.2 WRITTEN REPORTS

Reports may be sent by paper mail, specifying on the envelope that they are a Whistleblowing Report. This implicitly requests that you keep your identity confidential and benefit from the protections the relevant legislation provides.

Reports by paper mail about the company of reference may be sent respectively to:

### **Trevi Finanziaria Industriale S.p.A.**

*Via Larga di Sant'Andrea, 201 - 47522 Cesena (FC), Italy*

*To the "Whistleblowing Team"*


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### **TREVI S.p.A.**

*Via Dismano, 5819 - 47522 Cesena (FC) Italy*

*To the "Whistleblowing Team"*

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**SOILMEC S.p.A.**

*Via Dismano, 5819 - 47522 Cesena (FC) Italy*

*To the "Whistleblowing Team"*

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The recipient of a Whistleblowing Report in the system is the Whistleblowing Team (managing entity).

Anyone wishing to make a Whistleblowing Report shall specify that it is a Whistleblowing Report for which they intend to keep their identity confidential and benefit from the protections provided in the event of retaliation. This specification allows, where the Whistleblowing Report is mistakenly received by a non-competent person, timely transmission by the latter to the person authorised to receive and handle Whistleblowing Reports.

The Whistleblower is also requested to place the Report in two sealed envelopes.

- the first one with the identification data of the Whistleblower together with a photocopy of the identification document;
- the second envelope with the Report to separate the identification data of the Whistleblower from the Report.

Both envelopes shall be placed in a third sealed envelope marked 'WHISTLEBLOWING NOTIFICATION' on the outside.

Any requests for technical assistance in using the system may be addressed to the following e-mail address: [segnalazioni.whistleblowing@trevifin.com](mailto:segnalazioni.whistleblowing@trevifin.com)

The channels set up by each Group company protect the confidentiality of the Whistleblower, guaranteeing that the identity of the Whistleblower and third parties and the content of the Report cannot be accessed by persons who have not been formally authorised to handle Reports by this Procedure.


## **8 RETALIATION PROTECTION SYSTEM**

To ensure the effectiveness of the whistleblowing channel and its proper use, the Trevi Group guarantees the protection of the confidentiality of the identity of the Whistleblower, also by the provisions of the legislation on the protection of personal data set out in Regulation (EU) 2016/679 and Italian Legislative Decree 196/2003 and subsequent modifications and additions and implements all necessary measures to avoid any form of retaliation that is directly or indirectly related to the Whistleblowing.

For further details on the protection system, please refer to the Whistleblowing Reports Policy.

## **9 FLOWS TO THE SUPERVISORY BODY**

Any non-compliance with respect to this document and the process governed by it shall be reported to the company's Supervisory Body (alternatively, [odv.trevifin@trevifin.com](mailto:odv.trevifin@trevifin.com), [odv.trevispa@trevispa.com](mailto:odv.trevispa@trevispa.com), and [odv.soilmec@soilmec.it](mailto:odv.soilmec@soilmec.it)).

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## 10 DISCIPLINARY SYSTEM

Should corporate subjects behave in breach of this document, they shall incur the disciplinary measures provided for in the Sanctions System, as indicated in the 231 Organisation, Management and Control Model, by the provisions of Article 7 of Italian Law 300/70 and the CCNL (Italian National Collective Labour Agreement) applicable to the employment relationship.

## 11 UPDATE, ISSUANCE AND COMMUNICATION

The Group Compliance Department ensures that this Procedure is updated.