

Document Number:	OP IA 1.01	<b>CORPORATE PROCEDURE</b>	<b>PERCASSI</b>
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## 1. TARGET

The Percassi Companies are committed to acting with honesty, integrity, and to the highest standards of openness, fairness, and responsibility. PERCASSI expects all its employees and third parties with whom it has relationships to maintain high standards in accordance with its Codes of Ethics, Policies and Procedures.

The purpose of this procedure is:

- encourage its workers and third parties to report suspicions of violations referred to in paragraph 3.1 below as soon as possible, knowing that their requests will be taken into consideration and investigated;
- provide employees and third parties with guidance on how to raise such concerns;
- comply with the European Directive (EU) 2019/1937 (the “**Directive**”) relating to the protection of the Whistleblower, as defined below.

## 2. COMPANY AND PERIMETER

This procedure applies to the company Percassi Management S.r.l., for the company itself and on behalf of its parent companies, subsidiaries and companies subject to common control (excluding KIKO S.p.A. and its subsidiaries and affiliates and La Dea H S.r.l. and its subsidiaries and affiliates) that have at least 50 employees or, even under this limit, have adopted an organization and management model pursuant to Italian Legislative Decree. no. 231/2001, and any other Percassi Company being included according to the applicable laws (hereinafter, the “**Companies**”).

## 3. PROCESS AND RESPONSABILITY

### 3.1 REGULATIONS AND SUBJECT OF THE REPORTS

The Directive concerns the protection of persons who report breaches of Union law.

The Directive extends the subjective scope of application and the procedures to protect whistleblowers (also indicated as the “**Reporter**” or the “**Whistleblower**” or “**reporting persons**”) from possible retaliation.

In particular, pursuant to the **Directive**, it is possible to report behaviours, acts or omissions, including well-founded suspicions, that are harmful to the public interest or the integrity of the public administration or private entities of which one has become aware in a work-related context and which consist of:

- (a) breaches falling within the scope of the Union acts set out in the Annex to the Directive that concern the following areas:
  - (i) public procurement;
  - (ii) financial services, products and markets, and prevention of money laundering and terrorist financing;
  - (iii) product safety and compliance;
  - (iv) transport safety;
  - (v) protection of the environment;
  - (vi) radiation protection and nuclear safety;
  - (vii) food and feed safety, animal health and welfare;
  - (viii) public health;
  - (ix) consumer protection;
  - (x) protection of privacy and personal data, and security of network and information systems;
- (b) breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;
- (c) breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

The Directive is without prejudice to the power of Member States to extend protection under national law as regards areas or acts not covered by the breached above indicated.

At the time of the report, the Reporter must have a reasonable and well-founded reason to believe that the information on the reported breaches is true and falls within the objective scope established by the Directive. It is not necessary for the Reporter to be certain of the actual occurrence of the facts reported or of the author, it is sufficient that he or she considers it highly probable that the fact occurred. In any case, reports based on mere suspicions or rumors are not legally considered. The information must have been acquired in a work-related context.

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Where specific rules on the reporting of breaches are provided for in the sector-specific Union acts listed in Part II of the Annex of the Directive, those rules shall apply. The provisions of the Directive shall be applicable to the extent that a matter is not mandatorily regulated in those sector-specific Union acts.

The Directive shall not affect the responsibility of Member States to ensure national security or their power to protect their essential security interests. In particular, it shall not apply to reports of breaches of the procurement rules involving defence or security aspects unless they are covered by the relevant acts of the Union.

The Directive shall not affect the application of Union or national law relating to any of the following:

- (a) the protection of classified information;
- (b) the protection of legal and medical professional privilege;
- (c) the secrecy of judicial deliberations;
- (d) rules on criminal procedure.

The Directive shall not affect national rules on the exercise by workers of their rights to consult their representatives or trade unions, and on protection against any unjustified detrimental measure prompted by such consultations as well as on the autonomy of the social partners and their right to enter into collective agreements. This is without prejudice to the level of protection granted by this Directive.

### 3.2 RESPONSABILITY

The Companies, through the Internal Audit function, are responsible for:

- Ensuring the preparation and maintenance of reporting channels, which guarantee, also through the use of encryption tools, the confidentiality of the identity of the Reporter, the person mentioned in the report, the content of the report and the related documentation;
- Guaranteeing the reception, registration and information regarding the reports received;
- Carrying out investigations relating to the report received;
- Guaranteeing the confidentiality and anonymity of the Reporters;
- Communicating to the Board of Directors and the Supervisory Body (hereinafter, "**SB**") the results of the investigations carried out, including any corrective measures that have been adopted or planned;
- At the end of the investigation, close and archive the case and, if necessary, anonymize the personal data collected;
- Guaranteeing the updating, conservation and dissemination of the procedure relating to the reports received.

The Percassi Companies promote and protect collaboration, respect, dignity, integrity and reputation of every worker, collaborator and supplier. The Percassi Companies will work to prevent offenses or defamatory interpersonal behavior. Reports must be detailed, referring to relevant illicit conduct, based on precise and coherent facts.

### 3.3 COMMUNICATION CHANNELS

The official company channels for communicating any reports or incidents are:

- E-mail/link: [www.percassi.it/whistleblowing](http://www.percassi.it/whistleblowing); or
- Ordinary mail: Head of Internal Audit, addressed to Percassi Management S.r.l., via Paglia n. 1/D, ZIP code 24122- Bergamo, Italy.

In the event that the report is received through a channel other than those indicated above, the recipients of the same must send it within seven days of its receipt to the Internal Audit Manager using the official company channels listed above, giving simultaneous notice of the transmission to the Reporter, all in compliance with the principles of confidentiality referred to in this procedure.

### 3.4 RECEPTION, REGISTRATION, AND INVESTIGATION

#### 3.4.1 Receipt and registration of reports

Internal Audit sends the Reporter an acknowledgment of receipt of the report within seven days of its receipt. Internal Audit is responsible, also through any appointed third parties, for recording each report received in a specific confidential database.

#### 3.4.2 Preliminary check and evaluation

All reports received must be subjected to a preliminary check carried out by the Internal Audit function, respecting the protection of confidentiality and the principle of impartiality in the general interest and of all the parties involved.

The purpose of the preliminary check is to evaluate the facts reported, in order to determine the validity of the report.

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During this phase, the Internal Audit function may request further information and clarifications to the Reporter, including hearing the Reporter and any other parties. The preliminary check and evaluation phase will be performed in a timely and accurate manner, respecting the principles of impartiality, correctness, and confidentiality of all those involved.

Based on the results of the preliminary check and evaluation:

- The Internal Audit function will provide feedback to the Reporter within three months from the date of the acknowledgment of receipt or, failing that, from the seven days of the submission of the report;
- The Internal Audit Manager will only forward the content of the report, highlighting that it is a report for which there is strengthened protection of confidentiality:
  - to internal third parties competent for the adoption of any measures (SB, HR, Legal Office, and/or manager of the structure in which the event occurred);
  - to external third parties if their competence is relevant (Judicial Authority, Court of Auditors, National Anti-Corruption Authority, etc. as applicable);
- Reports on matters that are not under the Decree will only and where possible receive a response communication containing the correct address to which the sender can send them and will be archived;
- Likewise, reports that are manifestly unfounded or insufficiently detailed, not even following a request for integration, will be archived.

### 3.5 REPORTING

Internal Audit is responsible for ensuring the following information flows:

- Quarterly reports: this type of reporting is included in the periodic reporting sent to the SB and the Board of Statutory Auditors of Percassi Management S.r.l., including also any corrective measures suggested to avoid the repetition of breaches.
- Audit Report: if an audit has been initiated, the report will be sent promptly to the CEO of Percassi Management S.r.l., and, if applicable, to the Human Resources department of Percassi Retail S.r.l.. It will also be shared with the SB if the report is related to Italian Legislative Decree 231/2001.

The report does not include the identity of the Reporter, unless there is explicit written authorization from the Reporter himself and, in any case, compliance with current legislation applicable to all subjects involved will be guaranteed.

The reporting system to and from the SB envisaged by the Model drawn up pursuant to Legislative Decree no. 231/2001 will continue to be applied.

In its annual reporting activity, the Internal Audit function will include a section dedicated to the Whistleblowing channel, the communications received, the investigations carried out and the results. During the year and depending on the severity of the communications received, Internal Audit will promptly report to the Board of Directors of Percassi Management S.r.l..

### 3.6 RECORD KEEPING OF THE REPORTS

In order to ensure the management and traceability of reports and related investigative activities carried out pursuant to this procedure, the Internal Audit is responsible for recording all relevant supporting documents in accordance with the applicable legislation. The Board of Directors and/or the Supervisory Body reserve the right to submit requests and checks on the documentation process regarding issues relating to the Model.

The documentation will also be available to satisfy the requests of public authorities in line with what is established in the Directive.

In any case, the reports and the related documentation are kept for the time necessary to process the report and in any case no later than **five years** from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in the applicable legislation.

In the case of an oral or vocal report, the related transcription, recording, and/or verbalization are carried out with the prior consent of the Reporter and with the latter's right to verify, rectify, and confirm the same.

## 4. REPORTERS AND GUARANTEES

The Directive applies to reporting persons working in the private or public sector who acquired information on breaches in a work-related context including, at least, the following:

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- (a) persons having the status of worker, within the meaning of Article 45(1) TFEU, including civil servants;
- (b) persons having self-employed status, within the meaning of Article 49 TFEU;
- (c) shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, as well as volunteers and paid or unpaid trainees;
- (d) any persons working under the supervision and direction of contractors, subcontractors and suppliers.

The Directive applies also to reporting persons where they report or publicly disclose information on breaches acquired in a work-based relationship which has since ended.

The Directive applies also to reporting persons whose work-based relationship is yet to begin in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations. The measures for the protection of reporting persons shall also apply, where relevant, to:

- (a) facilitators;
- (b) third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons; and
- (c) legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

## **Guarantees and Protection of Whistleblowers and other parties involved in the report**

### **4.1 Guarantees**

The Internal Audit function and all internal and external parties involved in the receipt and processing of reports, must guarantee the absolute confidentiality and anonymity of the persons making such reports.

### **4.2 Anonymous reporting**

Anonymous reports will only be taken into account if they are detailed with significant elements for adequate investigation.

If there are no key details or if, after a specific additional request, no further elements are provided, the anonymous report will be considered invalid.

Whistleblowers may not suffer retaliation or be punished, even if they disclose or disseminate information about violations:

- covered by an obligation of secrecy, other than the obligation of secrecy of forensic and medical professionals, or
- relating to the protection of copyright or
- relating to the protection of personal data

If the Reporter had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the Directive, and was made in the manner required by law.

### **4.3 Duty of confidentiality and data protection**

The identity of the reporting person shall not be disclosed to anyone beyond the authorised staff members competent to receive or follow up on reports, without the explicit consent of that person. This shall also apply to any other information from which the identity of the reporting person may be directly or indirectly deduced.

By way of derogation from what precedes, the identity of the reporting person and any other information referred to in the report may be disclosed only where this is a necessary and proportionate obligation imposed by Union or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned, in such cases the disclosure shall be subject to appropriate safeguards under the applicable Union and national rules. In particular, reporting persons shall be informed before their identity is disclosed, unless such information would jeopardise the related investigations or judicial proceedings. When informing the reporting persons, the competent authority shall send them an explanation in writing of the reasons for the disclosure of the confidential data concerned.

The protection of confidentiality is extended to the identity of any person assisting the person making the report (the so-called 'facilitator'), of the persons involved and of the persons mentioned in the report until the conclusion of the proceedings initiated as a result of the report, in compliance with the same guarantees provided for in favour of the person making the report.

Any processing of personal data carried out pursuant to the Directive, including the exchange or transmission of personal data by the competent authorities, shall be carried out in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680, and further applicable data protection laws and regulations. Any exchange or

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transmission of information by Union institutions, bodies, offices or agencies shall be undertaken in accordance with Regulation (EU) 2018/1725.

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

Before making the report, the reporting party is invited to carefully read the privacy policy attached to this procedure (**Annex 1**), also visible at the link indicated in paragraph 3.3 above.

#### 4.4 Prohibition of harassment or retaliation

- Should the report prove to be well-founded or unfounded, but at the time of the report there were justified reasons:

The Whistleblower shall not be subject to any retaliation or sanction, while the public authorities competent for the alleged violation reported shall be involved with regard to the Whistleblower. Civil, criminal and/or administrative proceedings may then be brought. In addition, the reported person may be subject to disciplinary and/or contractual sanctions;

- Should the reports prove to be unfounded and there were no grounds even at the time of the report:

The Whistleblower - in addition to possible disciplinary and/or contractual sanctions - could be subject to compensation for any damage caused, as well as criminal (e.g. for the offences of slander or libel, etc.), civil, and/or administrative liability.

#### 4.5 Loss of protection

The Internal Audit function and any recipient of reports shall ensure adequate protection against reports of bad faith, condemning this type of conduct and informing the parties/companies receiving reports judged to be in bad faith, including by providing for possible sanctions.

The protections are not guaranteed when the criminal liability of the Whistleblower for offences of defamation or slander, or in any case for the same offences committed with the report to the judicial or accounting authorities, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, is established, even by a judgment of first instance; in such cases, a disciplinary sanction may be imposed on the Whistleblower.

#### 4.6 Support for Whistleblowers

The reporting persons have access, as appropriate, to support measures, in particular the following:

- (a) comprehensive and independent information and advice, which is easily accessible to the public and free of charge, on procedures and remedies available, on protection against retaliation, and on the rights of the person concerned;
- (b) effective assistance from competent authorities before any relevant authority involved in their protection against retaliation, including, where provided for under national law, certification of the fact that they qualify for protection under the Directive; and
- (c) legal aid in criminal and in cross-border civil proceedings in accordance with Directive (EU) 2016/1919 and Directive 2008/52/EC of the European Parliament and of the Council, and, in accordance with national law, legal aid in further proceedings and legal counselling or other legal assistance.

Please check your Country's entities that provide such support measures.

## 5. DEFINITIONS

**Code of Ethics:** a document containing the commitments and ethical responsibilities in the management of business and corporate activities undertaken by directors, managers and employees of Percassi Companies who have adopted it in accordance with Italian Legislative Decree 231/2001.

**Italian Legislative Decree 231/2001:** Italian Legislative Decree 231/2001 (Discipline of the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law 300 of 29 September 2000) and subsequent amendments and additions.

**Grounded reason:** to believe that the information on the reported violations was true and fell within the objective scope of the Directive.

**"Organisation, Management and Control Model pursuant to Legislative Decree 231/2001" or "Model":** the organisational model provided for by Italian Legislative Decree 231/2001, which introduced the concept of the administrative liability of companies for certain types of offences; a document of the Percassi Companies that

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have adopted it in accordance with Italian Legislative Decree 231/2001 and subsequently updated when legislation is passed.

Supervisory Body or SB: entity that oversees the operation of and compliance with the Model.

Whistleblower: an individual who has made a report under this procedure, also known as a whistleblower or reporter or reporting person.

Anonymous whistleblowing: all whistleblowing by persons whose identity is not specified and cannot be traced.

Bad faith reports: all reports, totally unfounded, made with the sole purpose of causing damage or prejudice to employees, members of corporate bodies and/or auditors of Percassi Companies or even to third parties (customers, suppliers, consultants, collaborators) who maintain business relations with Percassi Companies.

For other definitions, see the Directive and any applicable national law or regulation.

## **6. SOFTWARE**

Whistlelink Platform provided by Whistleblowing Solutions AB.

## **7. ATTACHMENTS**

Annex 1: Information pursuant to Article 13 of Regulation (EU) 2016/679 (GDPR).

## **8. LINKS**

The following documents are available at: [www.percassi.it/etica](http://www.percassi.it/etica)

- Code of Ethics of the following Percassi Companies that have adopted it: Percassi Management Srl, Siren Coffee Srl, Hexagon SpA, L'Innominato SpA, and Percassi Retail Srl.
- Organisation, Management and Control Model (MOGC) of the following Percassi Companies that have adopted it: Percassi Management Srl, Siren Coffee Srl, Hexagon SpA, L'Innominato SpA, and Percassi Retail Srl.

## **9. VERSION**

<b>Vers.</b>	<b>Modification/Description</b>	<b>Author</b>	<b>Revision</b>	<b>Approval</b>	<b>Date</b>
1	Recepimento Direttiva Whistleblowing UE n. 2019/1937	Funzione International Auditing	Legal Dpt e HR	CEO	13.07.2023
0	Prima emissione	Direzione International Audit	HR, Legal Dpt	Consiglio di Amministrazione	27.04.2018