

WHISTLEBLOWING DISCLOSURE

1. What is Whistleblowing?

It is the spontaneous disclosure to the public or private entity by an individual, known as a "whistleblower", of an offence or irregularity committed within the public or private employment context, of which the reporting person has become aware. With Legislative Decree No. 24 of 10 March 2023 concerning "the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws" Italy transposed and implemented EU Directive No. 2019/1937 (the Whistleblowing Directive).

2. What is the purpose of the Information Notice?

The purpose of this information notice is to inform potential whistleblowers in a clear and concise manner about the whistleblowing reporting channel made available to them, its operating mechanism, the procedure and deadlines for response, and the Company's compliance with the relevant legal provisions.

The information is made available and known to potential Whistleblowers through the publication on the website www.Viappiani.it so as to be made available to external parties and made available to employees of Viappiani Printing S.r.l.

Viappiani Printing S.r.l. reserves the right, at its discretion, to change, modify, add or remove any part of this notice at any time. In order to facilitate the verification of any changes, the notice will contain an indication of the date of update.

3. Who are the Persons entitled to make a Report?

All the persons listed in Article 3 of Legislative Decree no. 24/2023 are entitled to make reports of corporate offences.

By way of example but not limited to, the report may be made by

- employees of Viappiani Printing S.r.l. (both direct and contract workers)
- of freelancers/consultants/self-employed workers, including those with collaborative relationships with Viappiani Printing S.r.l., Customers and Suppliers of Viappiani Printing S.r.l.

3.1 Scope of protection

The protection of whistleblowers is guaranteed:

- in the case of employees of Viappiani Printing S.r.l. during the entire term of the contract, including the probationary period and is also extended to the selection phases, pre-contractual phases in general and, in the case of termination of the employment relationship beyond the end of the same relationship if the worker has become aware of or has been a victim of corporate wrongdoing at the same time as or after the termination of the employment relationship
- in the case of freelancers/consultants/self-employed workers and other subjects who have a relationship of collaboration with Viappiani Printing S.r.l. for the entire duration of the relationship, including the pre-contractual stages and beyond the end of the same contract if the subject has become aware of or has been the victim of corporate wrongdoing at the same time as or after the termination of the relationship.

3.2 Limitation of Whistleblowers' rights

The application of the rules on Whistleblowing determines a limitation of the rights of Whistleblowers; in fact, in order to protect the confidentiality of the identity of the Whistleblower, the rights recognised by the privacy legislation (Art. 15 et seq. of the GDPR) cannot be exercised if their exercise could result in an actual and concrete prejudice to the confidentiality of the reporter's identity. Therefore, these rights may be delayed, limited or excluded by a reasoned communication made without delay, unless the communication itself could jeopardise the purpose of the limitation.

4. What is the content of the report?

The subject of the report may be any conduct or facts which, in the opinion of the person making the report, constitute or are potentially capable of constituting an offence of a civil, criminal, administrative or accounting nature and are detrimental to a public or private interest.

By way of example, this channel can be used to report facts or situations capable of causing damage or harm to Viappiani Printing S.r.l., such as for example:

- behaviours implemented in violation of the Organisation, Management and Control Model, the Code of Ethics or other internal provisions of the organisation
- unlawful conduct relevant under Legislative Decree 231/2001;
- conduct punishable under the law (criminally relevant or subject to administrative sanctions);
- conduct capable of causing damage or prejudice to the assets, image or other resources of Viappiani Printing S.r.l.;
- conduct capable of causing damage to the environment, the health and safety of resources, customers, suppliers or citizens in general, the protection of personal data and the security of networks and information systems.

5. What is the reporting procedure?

5.1 Channels for sending Reports

Reports may be made either anonymously or not, through the internal channel made available by the Company, through Anac's external channel and through the public or media disclosure channel.

Access to the external channel is allowed only under certain conditions expressly provided for by the legislator.

In particular, the reporting person may make a report through the external channel if, at the time of submitting the report:

- the internal channel, although mandatory, is not active or, even if activated, does not comply with the provisions of the Decree
- the person making the report has already made an internal report and the report has not been followed up by the designated person or office;
- the person making the report has reasonable grounds for believing, on the basis of the concrete circumstances attached and the information actually acquired and, therefore, not on mere inferences, that if he/she made an internal report it would not be effectively followed up or that it might give rise to the risk of retaliation.
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent and obvious danger to the public interest.

In the case of public disclosure, protection for the reporter will be granted if one of the following conditions is met at the time of disclosure:

- if the internal report has not been acknowledged by the administration/body within the prescribed time limit;
- if the person has already directly made an external report to ANAC, which, however, has not replied to the reporter;
- if the person directly makes a public disclosure because he/she has reasonable grounds for believing that the breach may represent an imminent or obvious danger to the public interest;
- if the person directly makes a public disclosure because he or she has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up.

5.2. Internal Channel

5.2.1 E-mail

In compliance with legal obligations, the Company has made the following dedicated e-mail account available to Whistleblowers: whistleblowing@viappiani.it.

The reporting channel is to be considered an internal one ex. Art. 4 D. Legislative Decree 24/2023 and allows reports to be sent in written form.

Through the dedicated e-mail address, the victim of a corporate wrongdoing or a third party who is aware of a corporate wrongdoing that has already occurred or may potentially occur in the future may report his or her case, either completely anonymously or, at his or her choice, non-anonymously.

The whistleblower may attach to the dedicated e-mail any documents, images (electronic files) that he/she deems useful to supplement the report of wrongdoing.

The report will be promptly handled by the Office appointed by the Company in accordance with the provisions of the relevant legislation. The Company has appointed the Human Resources Department as the person in charge of handling internal reports.

5.2.2. Registered letter

The Report may also be sent by registered letter with advice of receipt addressed to the Viappiani Printing S.r.l. Human Resources Office, Via Cassanese n.206, Segrate (MI) - 20054 - and placed in two sealed envelopes: the first one with the identification data of the person making the report together with a photocopy of the identification document, if the person making the report decides not to make the report anonymously; the second one with the report, so as to separate the identification data of the person making the report from the report. Both should then be placed in a third sealed envelope marked 'confidential for the Human Resources Department' on the outside.

5.2.3 Letter delivered by hand through an internal mailbox

The Report may also be sent alternatively by depositing a letter in a sealed envelope in a dedicated mailbox, duly placed on the ground floor in the hallway connecting the Finishing department and the entrance to the offices.

5.2.4 Direct Meeting

In addition to the reporting channels described above, reporting may take place by means of a direct meeting set within a reasonable time with the Reporting Manager. Also in this case, the report will be handled promptly by the Reporting Office, which will activate the procedure for handling the report.

5.3. Handling of Reports

The report, received in one of the above ways, is then subject to confidential registration, also by means of an autonomous register, by the manager.

Within the term of 7 (seven) days, the report is taken in charge and the reporter, if not anonymous, can have an acknowledgement of receipt sent by e-mail by the Manager.

Subsequently, the reporting manager, through the dedicated account, may interface with the reporter if he deems it necessary to investigate the matter further or, if he already has all the necessary elements in his possession, may provide the reporter with feedback.

In any case, even if the report does not constitute an offence and/or, is unfounded or wrongly submitted (due to its contents) on an inappropriate channel, feedback is provided to the reporter, if not anonymous, within 3 (three) months from the date of receipt of the e-mail.

6. What is the procedure in the case of conflicts of interest?

In cases where the Manager of the report - the Human Resources Department - coincides with the reporting person, with the reported person or is in any case a person involved or affected by the report, the Company has provided that the report must be directly addressed to the top management of the company in the person of the General Manager.

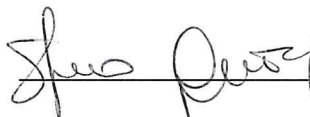
7. How and for how long the documentation relating to reports should be kept?

Pursuant to Article 14 of Legislative Decree 24/2023, the reports and the related documentation shall be retained for the time necessary for the processing of the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations set out in Article 12 of Legislative Decree 24/2023 and the principle set out in Article 5(1)(e) of Regulation (EU) 2016/679 and Article 3(1)(e) of Legislative Decree No. 51 of 2018.

8. Observance of the prohibition of retaliatory acts

In compliance with the provisions of art. 17 of Legislative Decree no. 24/2023 Viappiani Printing S.r.l. shall observe the prohibition to carry out any retaliatory act against the reporting persons.

Viappiani Printing S.r.l.
Il legale rappresentante



Information on the processing of personal data

Pursuant to the EU Regulation 2016/679, the Company provides below the information regarding the processing of your personal data, for the purpose of handling the reports made through the internal reporting channel provided for by Decree 10 March 2023 No. 24 on "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 breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws" (hereinafter, for brevity, "Decree").

Data Controller

The Data Controller of personal data processing is VIAPPIANI PRINTING S.r.l. with registered office in Via Cassanese 206, in SEGRATE (MI) with VAT number and CF 05761080968. Any communication with the data controller, including requests to exercise the rights recognised to the data subject, must be made using the internal reporting channels activated by the company, which guarantee the protection of the data subject's confidentiality.

Types of data processed

The Data Controller will process your personal data provided by you or otherwise collected in the context of the procedure described above.

The reporting person is, according to the Decree, the natural person who reports information on violations acquired in the context of his/her work context (Article 2(1)(g) of the Decree), i.e. in the context of his/her present or past work or professional activities, in the context of which he/she might risk suffering retaliation in the event of a report or public disclosure or a complaint to the judicial or accounting authorities (Article 2(1)(i) of the Decree). The protection provided by the Decree applies not only if the report is made during the employment relationship or other legal relationship, but also before or after the establishment of the legal relationship and, in particular, if the information was acquired during the selection process or in other pre-contractual stages, or during the probationary period, as well as after the termination of the legal relationship if the information on the breaches was acquired during the latter (Article 3(4) of the Decree).

Only information on violations committed or not yet committed but which the reporting person reasonably believes could be committed on the basis of concrete elements are reportable. Facts that are the subject of labour disputes, even in the pre-litigation phase, as well as discrimination between colleagues, interpersonal conflicts between the person making the report and another worker or hierarchical superiors, reports of data processing carried out in the context of the individual employment relationship in the absence of injury to the public interest or the integrity of the public administration, are not considered reportable conduct.

The acquisition and management of the reports gives rise to the processing of personal data, also belonging to particular categories of data and relating to criminal convictions and offences, possibly contained in the report and in deeds and documents annexed thereto, referring to data subjects (identified or identifiable natural persons) and, in particular, the reporting persons or the persons indicated as possibly responsible for the unlawful conduct or those involved in the reported events in various capacities (Article 4(1)(1) and (2) of the GDPR).

In the event that access to internal reporting channels is through the Data Controller's internal data network, it is ensured that the reporting person cannot be traced at the time when the connection to these channels is established.

Purposes of the processing

The processing of personal data carried out by the Data Controller in the context of the management of internal reporting channels is necessary to implement legal obligations, compliance with which is a condition for lawful processing.

In some circumstances, the acquisition of the consent of the data subject is required.

The identity of the person making the report and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the person making the report, to persons other than those responsible for receiving or following up reports, who are expressly authorised to process such data (Article 12(2) of the Decree).

In the context of disciplinary proceedings, if the charge is based, in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the defence of the accused, the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his/her identity (Article 12(5) of the Decree).

If a recorded telephone line or other recorded voice messaging system is used for the report, the report, subject to the consent of the person making the report, is documented by the staff member in charge by means of a recording on a device suitable for storage and listening or by means of a verbatim transcript (Article 14(2) of the Decree).

When, at the request of the person making the report, the report is made orally in the course of a meeting with the relevant personnel, it is documented, subject to the consent of the person making the report, by means of a recording on a device suitable for storing and listening to the report or by a verbatim transcript (Article 14(4) of the Decree).

Optional/mandatory supply of data

The provision of data enabling the identification of the reporter is optional. However, failure to provide such data could jeopardise the successful outcome of the investigative activity. Even in the case of reports without personal data of the reporter, the latter may, in certain circumstances, be identifiable from contextual elements. Therefore, in such cases, reports will not be considered anonymous in the technical sense and will benefit from the guarantees provided for by law.

Failure to provide the reporting party's contact details, in the event of non-use of the platform set up by the Data Controller, will not allow the exchange of communications and possible supplementation of information and documents, for the purposes of the investigation.

The reporting party is always responsible for the accuracy and updating of the data provided, even where such data relate to the persons indicated as possibly responsible for the unlawful conduct or to those involved in various capacities in the events reported.

Personal data that are clearly not useful for the processing of a specific report shall not be collected or, if accidentally collected, shall be deleted immediately.

Data processing

By setting up a specific IT platform, the Data Controller has set up a channel for internal reports which guarantees, also through the use of encryption tools, the confidentiality of the identity of the person making the report, of the person involved and of the person mentioned in the report, as well as the content of the report and the relevant documentation (without prejudice to the possibility of submitting a report by telephone or during face-to-face meetings with authorised staff). Whistleblowers are encouraged to use only the channels specifically set up for submitting reports, given that these channels offer greater guarantees in terms of security and confidentiality, although even in the event that a report is mistakenly submitted through alternative channels, the confidentiality of the reporter's identity and the protection of the data of all persons concerned will still be ensured.

The main processing operations that will be carried out with reference to your personal data are collection, registration, organisation, structuring, storage, consultation, use, communication.

The processing of your personal data will be carried out using both manual and computerised and telematic tools, with organisational and processing logics strictly related to the purposes themselves, and in any case in such a way as to guarantee the security, integrity and confidentiality of the data in compliance with the organisational, physical and logical measures provided for by the provisions in force. The activation of an automated decision-making process is excluded.

Communication and dissemination of personal data

Your personal data may be communicated to:

- Freelance consultants for the acquisition of opinions on the correct application of the regulations or for the performance of activities reserved to them by law;
- Service providers and platforms for the management of reports and the storage of the data contained therein

- Judicial authorities;
- National Anti-Corruption Authority (ANAC)

The Data Controller guarantees the utmost care so that the communication of your personal data to the aforesaid recipients only concerns the data necessary to achieve the specific purposes for which they are intended.

Your personal data will not be disseminated in any way.

Data transfer outside the EU

Data may be shared abroad with the parent company of the group, namely:

CTI HOLDING AG - Johann-Roithner Straße 131 A-4050 Traun- Austria - Register number: FN 298861 b, LG Linz UID-number: ATU63711923.

Rights of the data subject

Pursuant to Regulation 679/2016 , you have the following rights:

1. To obtain confirmation of the existence or otherwise of data concerning you, even if not yet recorded, and its communication in intelligible form.
2. Obtain indication of:
 - (a) the origin of the data;
 - b) the purposes and methods of the processing
 - c) the logic applied in the event of processing carried out with the aid of electronic instruments
 - d) the identification details of the data controller or data processors
 - e) the entities or categories of entity to whom or which the data may be communicated or who or which may get to know said data in their capacity as designated representative(s) in the State's territory, data processor(s) or person(s) in charge of processing.
3. Obtaining:
 - a) the updating, rectification, integration or, when interested, the portability of the data;
 - b) the cancellation, transformation into anonymous form or blocking of data processed in breach of the law, including data whose retention is unnecessary for the purposes for which the data were collected or subsequently processed;
 - c) certification to the effect that the operations as per letters a) and b) have been notified, as also related to their contents, to the entities to whom or which the data were communicated or disseminated, unless this requirement proves impossible or involves a manifestly disproportionate effort compared with the right that is to be protected
 - (d) the identification details of at least one of the data controllers.
4. To object, in whole or in part
 - a) on legitimate grounds, to the processing of data concerning him/her, even though they are relevant to the purpose of the collection;
 - b) to the processing of data concerning him/her for the purposes of sending advertising or direct sales material or for carrying out market research or commercial communication.
5. Right to be forgotten i.e. to the deletion of the processed data at the request of the data subject, the data controller guarantees in any case that the data will be erased after 10 years from the last processing carried out;
6. Right to object at any time, on grounds relating to his or her particular situation, to the processing of personal data concerning him or her;
7. Right to withdraw consent at any time or to lodge a complaint with the supervisory authority.

ACKNOWLEDGEMENT

The person concerned _____ declares that he/she has received, read and understood this information notice.

Date _____

Signature _____