



CHAPTER	TITLE	REV. 0.1
MOG-WB	ORGANISATIONAL AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 – WHISTLEBLOWING PROCEDURE	DATE 12/06/25

MOG-WB

WHISTLEBLOWING PROCEDURE



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DEFINITIONS AND REFERENCES

- **ANAC**: National Anti-Corruption Authority.
- **Report Manager**: person formally appointed to receive the Report and manage it in accordance with the guidelines and precautions defined in this Procedure.
- **SB**: Company Supervisory Body.
- **Whistleblower**: the natural person who reports information relating to a violation acquired in the context of their work.
- **Reported Party**: the natural or legal person mentioned in the internal report as the person to whom the violation is attributed or as the person involved in the reported violation.
- **Report**: the communication (written or oral) of information relating to a violation, submitted through the internal reporting channels adopted by the Company.
- **Report Manager (or Manager)**: the person formally appointed to receive the Report and manage it in accordance with the provisions of Legislative Decree 24/2024 and this Whistleblowing Procedure.
- **Decree 231**: Legislative Decree no. 231 of 8 June 2001, as amended, containing "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000";



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- **Privacy Code:** Legislative Decree No. 196 of 30 June 2003, Code regarding the protection of personal data containing provisions for the adaptation of national legislation to Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

1. INTRODUCTION

Legislative Decree 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national law, has profoundly reorganised the rules governing the management of reports of unlawful conduct (known as whistleblowing), providing for comprehensive and uniform legislation.

In particular, the recently introduced rules provide for:

- the protection of the person making a report, as identified in Article 3 of the Decree;
- the obligations of entities and companies in terms of prohibiting retaliatory acts and non-discrimination against whistleblowers and protecting their confidentiality;
- the need for one or more channels (using IT systems) to enable whistleblowers to submit reports, guaranteeing the confidentiality of the identity of the whistleblower, the person involved and any other person mentioned in the report, as well as the content of the report and related documentation;
- the need to consult the representatives or trade unions referred to in Article 51 of Legislative Decree No. 81/2015 before activating the aforementioned reporting channels;
- the conditions for making an external report (activated at ANAC);
- the conditions for making a report through the press or electronic media that allow for public disclosure;
- the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;
- the obligation, pursuant to **Article 6, paragraph 2-bis of Decree 231**, to establish the internal reporting channels provided for by Legislative Decree 24/2023 for entities that adopt a Model 231;
- the need to provide for sanctions in the disciplinary system adopted pursuant to Article 6, paragraph 2, letter e) of Decree 231 against those found to be responsible



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for the offences referred to in Article 21, paragraph 1, of Legislative Decree 24/2023.

2. REGULATORY FRAMEWORK

The relevant legislation on whistleblowing is currently as follows:

- **Directive (EU) 1937/2019** on the protection of persons who report breaches of Union law;
- **Legislative Decree No. 24 of 10 March 2023**, implementing 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 laying down provisions on the protection of persons who report breaches of national law;
- **Law No. 179 of 30 November 2017**, as amended, containing "Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private employment relationship"
- **Regulation (EU) 2016/679** of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("GDPR");
- **Legislative Decree No. 196 of 30 June 2003**, as amended and supplemented, "Personal Data Protection Code containing provisions for the adaptation of national legislation to Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC" (Privacy Code);
- Legislative Decree No. 231 of 8 June 2001, as amended, containing "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000" (Decree 231);
- Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national law. Procedures for the submission and management of external reports, approved by the National Anti-Corruption Authority (A.N.AC.) with resolution no. 311 of 12 July 2023.

3. SUBJECT AND PURPOSE OF THE PROCEDURE

In order to effectively prevent and combat unlawful or irregular conduct, the Company has established an internal system for reporting violations in accordance with the provisions of



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Article 6, paragraph 2-bis, Decree 231.

To this end, the Procedure identifies:

- the subjective scope of application, i.e. the persons who may submit a Report;
- the objective scope of application, i.e. the offences that may be reported;
- the methods for submitting Reports;
- the role of the persons responsible for receiving Reports;
- the procedure for assessing Reports;
- the forms of protection for reporting persons and reported persons.

The Company has identified the Supervisory Body as the Report Manager.

4. FORMS OF PROTECTION AND CONFIDENTIALITY RECOGNISED FOR THE WHISTLEBLOWER AND THE REPORTED PARTY

4.1 Protection of the Whistleblower

In order to ensure the effectiveness of the internal reporting channel and its correct use, the Company guarantees the protection of the confidentiality of the identity of the Whistleblower, also in accordance with the provisions of the legislation on the protection of personal data referred to in **the GDPR** and the **Privacy Code**. The Company implements all necessary measures to avoid any form of retaliation directly or indirectly related to the Report.

In particular, by way of example and without limitation, the following may constitute retaliation:

- dismissal, suspension or equivalent measures;
- failure to promote or demotion;
- change of duties, change of workplace, reduction in salary, change in working hours;
- negative performance reviews or negative references;
- suspension of training or any restriction on access to training;
- the adoption of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavourable treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker has a legitimate expectation of such conversion;
- failure to renew or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, in particular on *social media*, or economic



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- or financial prejudice, including loss of economic opportunities and loss of income ;
- inclusion in improper lists on the basis of a formal or informal sectoral or industrial 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 contracts for the supply of goods or services;
 - the cancellation of a licence or permit;
 - requests for psychiatric or medical examinations.

The adoption of such measures shall render the acts by which they were imposed null and void; any dismissal ordered as a result of and on the basis of the Report shall also be null and void, and the Reporter shall have the right to be reinstated in their job.

The reported person who believes they have suffered retaliation in connection with the Report may send a communication to the National Labour Inspectorate or to ANAC, so that the most appropriate measures within their competence may be taken.

The protection measures provided for in Decree 24/2023 also apply to:

- facilitators;
- to persons in the same working environment as the Whistleblower and who are linked to the latter by a stable emotional bond or kinship within the fourth degree;
- to the Whistleblower's colleagues who work in the same workplace and have a regular and ongoing relationship with the Whistleblower, i.e. not sporadic, occasional or episodic, but present, systematic and prolonged over time.

4.2 Protection of the reported person

In order to prevent any abuse of the reporting system and to prevent slanderous or defamatory conduct that could damage the reputation of the person involved in the Report, or acts of discrimination, retaliation or other disadvantages, this Procedure provides for measures to protect the Reported Person.

In particular, the criminal and disciplinary liability of the reporting person in the event of a slanderous or defamatory report remains unaffected.

When established, even by a first instance judgment, the criminal liability of the Reporting Person for the offences of defamation or slander committed with the report to the Judicial or Accounting Authority or their civil liability, for the same reason, in cases of wilful misconduct or gross negligence, the protections established by Decree 24/2023 are not guaranteed and the Reporting Person is also subject to disciplinary action.

The person accused of the violation may always formally request the Report Manager to be heard or, alternatively, submit written statements or other documentation in their defence.



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The Report Manager shall draw up and file a report of the meeting with the reported person, dated and signed by the reported person.

4.3 Confidentiality and privacy

In handling the Report, the Company guarantees the protection of the confidentiality of the identity of the Reporter and any other information from which that identity may be directly or indirectly inferred.

The identity of the Reporting Person may not be disclosed, without their express consent, to persons other than those competent to receive or follow up on the Report. Similarly, the identity of the persons reported and the persons mentioned in the Report is protected until the conclusion of the proceedings initiated as a result of the Report and in accordance with the same guarantees granted to the Reporting Person.

The obligation of confidentiality regarding the identity of the Whistleblower and the information from which that identity can be inferred does not apply:

- when the Whistleblower expressly consents to the disclosure of their identity to persons other than those authorised to receive and handle Reports;
- in the context of criminal proceedings, after the preliminary investigations have been closed, unless the public prosecutor, by reasoned decree, orders that the secrecy of the investigation be maintained for individual acts in the cases provided for in Article 329 of the Code of Criminal Procedure;
- in proceedings before the Court of Auditors, after the preliminary investigation phase has been closed;
- in disciplinary proceedings, only with the express consent of the Whistleblower to the disclosure of their identity, when knowledge of that identity is essential for the defence of the Reported Party and the charge is based, in whole or in part, on the Report. In this case, in the absence of express consent, the information contained in the Report may not be used for the purposes of disciplinary proceedings.

The Whistleblower shall in any case be informed, by written communication, of the reasons for the disclosure of confidential data.

4.4 Processing of personal data

The personal data of the Reporting Person, the Reported Person and all persons involved in the Report shall be processed in accordance with current legislation on the protection of personal data, the GDPR and the Privacy Code.

The Company refrains from processing personal data that is not clearly useful for the



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management of a Report. If such personal data is accidentally collected, it is immediately deleted.

In particular, with regard to the processing of personal data in the management of the Report, it should be noted that:

- the Reporting Person and the persons involved in the Report will receive, at the time of the Report or at the first useful contact, information on the processing of personal data pursuant to Articles 13 and 14 of Regulation (EU) 2016/679;
- the Report management procedure provides for the processing of only personal data that is strictly necessary and relevant to the purposes for which it was collected;
- the Company, as data controller, has implemented technical and organisational measures to ensure a level of security appropriate to the specific risks arising from the processing of personal data in compliance with the legislation on the protection of personal data;
- the Company has identified the person responsible for receiving and managing Reports, authorising them in writing, pursuant to Articles 29 and 32, paragraph 4, of the GDPR and *2-quaterdecies* of the Privacy Code, and appointing them as the authorised data processor, pursuant to Article 4 of the GDPR;
- the exercise of the rights provided for in Articles 15-22 of the GDPR by the reported person ("data subject" pursuant to the legislation on personal data protection) may be limited if it could prejudice the confidentiality of the identity of the reporting person. More specifically, the possibility of exercising the rights provided for in Articles 15-22 GDPR may be precluded, limited to the period in which this is effectively and strictly necessary, if the exercise of such rights could result in actual and concrete prejudice to the confidentiality of the identity of the Reporting Person, pursuant to Article *2-undecies*, paragraph 1, letter f) of the Privacy Code, or to the conduct of defensive investigations related to the Management of the Report or for the exercise of a right in court by the Company, pursuant to Article *2-undecies*, paragraph 1, letter e) of the Privacy Code.

5. SCOPE OF APPLICATION

5.1 Subjective scope of application

This Procedure applies to all Company personnel, i.e. to workers who operate on the basis of relationships that determine their inclusion in the company organisation, even in forms other than subordinate employment, as indicated more specifically below. The provisions contained in this Procedure also apply to external parties who make Reports as specified in



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paragraph 6.1. and, with regard to protective measures, to the parties indicated in paragraph 4.1.

5.2 Objective scope of application

For the purposes of this Procedure, the following may be subject to reporting:

- **unlawful conduct relevant to Decree 231**;
- violations of **the MOG** of Alvapack S.r.l adopted pursuant to Decree 231, of the Company's Code of Ethics and, more generally, of the operating procedures and implementation protocols of the aforementioned Model.

Reports that are:

- characterised by a clear lack of interest in protecting the integrity of the Company or aimed exclusively at protecting individual interests (e.g. mere claims against colleagues, superiors, etc.);
- sent for clearly emulative purposes (e.g. reports made in bad faith, or for the purpose of harming or harassing the person reported);
- containing unfounded information or mere 'rumours' (information without supporting evidence).

Such Reports are not subject to whistleblowing regulations and will therefore be archived after appropriate verification.

In the cases specified above, the Company reserves the right to take the actions it deems most appropriate to protect its interests and those of the reported party for any liability of the reporting party, on the assumption that the latter's actual identity is known.

6. THE REPORTING SYSTEM

6.1 Reporters

Reports may be made by both internal Company personnel and external parties.

In particular, pursuant to Decree 24/2023, Reporters include persons who work on the basis of relationships that determine their inclusion in the company organisation, even in forms other than employment.

The provisions contained in this Procedure also apply to the following persons:

- self-employed workers, as well as workers who have a collaborative relationship as referred to in Article 409 of the Italian Code of Civil Procedure and Article 2 of the TUS;
- freelancers and consultants;
- volunteers and interns (paid and unpaid);



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- managing partners, general managers, agents, attorneys, members of the Board of Directors and the Board of Statutory Auditors;
- job applicants who become aware of a violation during the selection process or at other pre-contractual stages;
- workers on probation;
- former employees, if the information relating to the breach was acquired during the course of their employment.

6.2 Reported parties

The conduct reported may concern the Sole Director, the Statutory Auditor, Employees (including managers), external collaborators of the Company or third parties (e.g. agents, suppliers, consultants, customers, etc.) with whom the Company has contractual relationships.

6.3 Reporting channels Internal reporting system of Alvapack S.r.l.

Alvapack S.r.l., in accordance with the provisions of Article 6, paragraph 2-bis of Decree 231, has set up internal reporting channels that guarantee the confidentiality of the Reporter, the Reported Party, the persons mentioned in the Report, as well as the content of the Report and any attached documents.

The management of internal reporting channels is entrusted to the Supervisory Body.

Reports can be made in various ways.

- In writing:

1. using **the** appropriate **online form**, available on the Company's website www.alvapack.it, in the "Whistleblowing" section;
2. by confidential **post**, to be sent in a sealed envelope by registered post with return receipt, to the address of the Company's Supervisory Body

Mazzanti Law Firm
Via Rizzoli, 4
40125 Bologna (BO)

Attn: Mariachiara Antinori, Solicitor

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For the purposes of registration, which is reserved for the Report Manager, it is advisable to place the Report in two sealed envelopes: the first containing the Reporter's identification details, together with a photocopy of their identity document; the second containing the Report, so as to separate the Reporter's identification details from the Report. Both envelopes should then be placed in a third sealed envelope marked 'Whistleblowing Report' on the outside. This last specification allows, in the event that the Report is mistakenly sent to an unauthorised person, for it to be promptly forwarded by the latter to the person authorised to receive and handle the Report.

- **Verbally**, by calling **051/331031** from Monday to Friday, from 10 a.m. to 12 p.m., or, at the Whistleblower's request, through a face-to-face meeting to be arranged within a reasonable time frame.

The channels established by the Company protect the confidentiality of the Reporting Person, ensuring that it is impossible for persons who have not been formally authorised to handle Reports in accordance with this Procedure to access the identity of the Reporting Person or third parties, or the content of the Report.

6.4 Subject matter and form of the Report

The Whistleblower must provide all the information necessary to carry out the checks and investigations required to verify the validity of the reported facts.

The Report must contain the following essential elements:

- **Subject:** a precise and detailed description of the facts and conduct that are believed to constitute a violation, indicating – if known – all the facts and circumstances of time and place in which the reported facts were committed.
- **Reported party and other parties involved:** any information (e.g. personal details, company position/role, etc.) that may facilitate the identification of the alleged perpetrator(s) of the unlawful conduct reported.

The reporting person must also indicate the following additional information:

- personal details and type of relationship with the Company (e.g. employee, collaborator, agent, consultant, etc.), unless the Report is anonymous;
- any other persons who may be able to provide useful information on the facts reported;
- any documents that may support the validity of the reported facts and provide further details on the Report;



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- any other information that may facilitate the collection of evidence on the reported facts. If, during the investigation, the Reporting Person becomes aware of further information relating to the reported facts, they may supplement the information provided, even after the Report has been sent.

The absence of one or more of the above-mentioned minimum mandatory contents may result in the report being dismissed.

The requirement for the reported facts to be true remains unchanged, also for the purposes of protecting the Whistleblower and the Reported Party.

During the reporting process, the whistleblower may be assisted by a 'facilitator', i.e. a person who provides advice and support to the whistleblower and works in the same workplace. For example, the Facilitator may be a colleague from a different department to that of the Whistleblower or a trade union representative, provided that, in this case, they assist the Whistleblower in their own name and on their behalf, without using the trade union's name.

Before submitting the Report, the Whistleblower must confirm that they have read the specific **privacy policy** pursuant to Article 13 of the GDPR.

Throughout all stages of the report management process, the Company guarantees the protection of the confidentiality of the Whistleblower and the persons involved in the report, as well as the security of personal data protection.

6.5 Prohibited Reports

Reports may not contain offensive language or moral judgements intended to offend or damage the honour and personal decorum and/or professional dignity of the person to whom the reported facts refer.

By way of example and without limitation, it is prohibited to:

- using offensive or defamatory language;
- sending Reports for purely slanderous purposes;
- sending Reports concerning aspects of the private life of the person reported, without any direct or indirect relevance or connection to the work/professional activity carried out within the Company or third-party entities/companies;
- send Reports of a discriminatory nature, in that they refer to the sexual, religious and political orientations or the racial or ethnic origin of the Reported Person;
- submit Reports that are clearly unfounded and in bad faith, as they are based exclusively on personal claims and/or motives, with the sole purpose of damaging the Reported Party.



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If a violation of the above provisions is ascertained, a disciplinary sanction may be imposed on the reporting party.

6.6 Anonymous reports

Reports from which it is not possible to trace the identity of the reporting person are considered anonymous.

In general, if an anonymous report is received through the internal reporting channel, it must be treated as an ordinary report, provided that it is sufficiently detailed. In particular, anonymous reports containing the information indicated in paragraph 6.4 above will be accepted and handled.

In any case, anonymous Reporters who are subsequently identified and who report having suffered retaliation as a result of the Report may benefit from the protection provided for in Decree 24/2023 against retaliatory measures.

7. MANAGEMENT OF REPORTS

The process for managing reports, which is the responsibility of the Report Manager, is described below, with particular reference to the following stages:

- access to the written or oral report;
- preliminary assessment of the Report;
- internal checks and investigations;
- conclusion of the process and reporting to the Sole Director;
- filing and storage of documentation relating to Reports.

7.1 Sending and receiving reports

- **Sending the Report:** upon receipt of the Report, the Manager shall confirm to the Reporter that the Report has been accepted and shall keep a specific register of Reports.
- **Checking the progress of the Report:** below are the three main cases relating to the status of a Report.
 1. Acceptance: the Manager shall be responsible for responding to the Whistleblower regarding the status of the Report's "acceptance", which must in any case take place **within 7 (seven) days** of receipt of the Report itself;
 2. Feedback on the Report: **within 3 (three) months** of the date of notification of acceptance, the Manager of the Report must provide feedback to the Reporter, informing them of the status of the proceedings and any actions taken;
 3. Closure of the Report: upon completion of the investigation, the Manager shall



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provide final feedback to the Whistleblower and close the Report.

7.2 Preliminary assessment of the report

The Manager shall take charge of the Report within 7 (seven) days from the date of receipt of the Report.

The Manager will then carry out a preliminary analysis of the Report received in order to assess its validity and subject matter.

If necessary, the Manager may request further information or documentation from the Reporting Person to support the Report in order to conduct a complete assessment of the reported facts.

The Manager shall ensure that the report management process is monitored at all stages. Reports are processed in the chronological order in which they are received by the Manager, except for any specific assessments regarding the need to handle a particular Report as a priority, if there are particular issues of seriousness or urgency (e.g. seriousness of the conduct reported, current and potential consequences of particular relevance to the Company, risk of repetition of the unlawful conduct, etc.).

In managing the reports received, the Manager acts with the professionalism and diligence required by the tasks entrusted to them, carrying out any activity deemed appropriate, in compliance with this Procedure and the relevant legislation.

Within the scope of their powers of initiative and control, the Manager may, if necessary for the purposes of the investigation, also avail themselves of the support of other company departments or external consultants, provided that the confidentiality of the Whistleblower and the persons involved in the Report is always guaranteed and that no information is disclosed that is not essential to the investigation of the reported facts.

Following the preliminary assessment, the Manager shall **classify the Report** into one of the following categories, which will involve different and specific handling of the Report:

- **Irrelevant Report:** the Report refers to conduct, acts or facts that do not constitute a 231 Offence as provided for by Decree 231 or do not constitute violations of the Protocols referred to in the MOG;

If the Manager considers that the Report, although not relevant for the purposes of applying this Procedure and therefore not falling within the scope of Reports, contains detailed elements from which irregularities or omissions may emerge, he/she shall forward the Report to the competent office and/or the relevant company departments so that they can carry out the necessary checks.

In any case, the Manager is required to send the Reporting Person a reasoned notice of



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dismissal within 3 (three) months of receiving the Report.

- **Relevant but non-actionable report:** this occurs when the Manager has received a report that is relevant to the application of this Procedure, but at the conclusion of the preliminary analysis phase and any request for further information, has not gathered sufficient evidence to proceed with further investigations and verify the validity of the reported facts.

In this case, the Manager shall order the closure of the proceedings, giving reasons, and notify the Reporting Person within 3 (months) of receiving the Report.

- **Prohibited reporting:** in the event of receiving Reports falling within the cases referred to in paragraph 6.5, the Report Manager shall inform the Sole Director for the possible initiation of disciplinary proceedings against the Whistleblower (if the Report comes from an employee/collaborator of the Company), as well as to assess the need to communicate the facts of the Report in question to the Reported Party, in order to allow them to exercise their rights of defence.

If, on the other hand, the Report has been made by third parties with whom the Company has contractual relations (e.g. suppliers, external consultants/collaborators, business partners, etc.), the Report Manager shall immediately inform the Sole Director so that the remedies provided for in the specific contractual clauses included in the relevant contracts (e.g. termination of the contract, etc.), the Report Manager shall immediately inform the Sole Director so that any remedies provided for in the specific contractual clauses included in the relevant contracts (e.g. termination of the contract, in addition to any compensation for damages) may be applied.

This is without prejudice to recourse to the judicial authorities to ascertain any criminal liability arising from the defamatory or slanderous nature of the Report, as well as any other liability, including civil and administrative liability, that may emerge from the facts reported in the prohibited Report.

- **Relevant Report:** in the case of Reports that are sufficiently detailed and fall within the objective scope of application referred to in paragraph 5.2, the Manager shall initiate the **preliminary investigation phase**, described in the following paragraph.

Except in justified exceptional cases, the Manager shall conclude the assessment process within 3 (three) months of receiving the Report, providing the Reporter with adequate feedback on the status of the Report.

7.3 Internal checks and investigations

At the end of the preliminary assessment phase, if the Report received has been classified



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as 'relevant', the Manager shall initiate internal checks and investigations in order to gather further information useful for ascertaining the validity of the facts reported.

The Manager reserves the right to request further information or documentation from the Reporting Person if necessary to continue the investigation. In any case, the Manager shall maintain dialogue with the Reporting Person, providing feedback on the progress of the Report.

As part of the investigation, depending on the specific subject matter of the Report, the Manager may seek the support of company departments or external consultants.

The Manager may confer a mandate for further investigation on external consultants, taking care to:

- granting a formal mandate, defining the scope of action and specifying the information it intends to obtain from the requested investigation;
- omitting any information that could, even indirectly, lead to the identity of the reporting person;
- omitting any information relating to the reported party, where not strictly necessary for the proper performance of the task entrusted;
- reiterating to the person in charge the obligation of confidentiality of the data processed.

7.4 Conclusion of the process and reporting to senior management

Once the preliminary investigation phase has been completed, the Manager shall notify the Whistleblower of the closure of the proceedings.

The Manager is required to draw up a specific report detailing the facts reported, the verification activities carried out, the evidence acquired (e.g. documentation, testimonies, etc.) in support of the Report, as well as the results of the preliminary investigation and observations on the existence or otherwise of the reported violations.

If, as a result of the investigations and verifications carried out, the unlawful conduct described in the Report is not found to be substantiated, the Manager shall close the Report and notify the Whistleblower.

If the **Report is deemed to be well-founded** and concerns employees/collaborators of Alvapack S.r.l., the Report Manager shall forward the report to the Sole Director to assess whether disciplinary proceedings should be initiated against the person reported and/or to make the necessary communications to the competent authorities (judicial, administrative, etc.).

If the Report is found to be well-founded and concerns third parties with whom the Company has contractual relationships (e.g. contractors/suppliers, external consultants, business



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partners, etc.), the Manager shall immediately inform the Sole Director for the possible application of the measures provided for in the specific clauses included in the contracts entered into with the counterparty to whom the violation is attributed, as well as for any communications to the competent Authorities.

The Manager shall subsequently be informed of the actions taken by the Company against the reported party.

For further details on the regulation of disciplinary proceedings and any penalties that may be imposed, please refer to the Disciplinary System adopted by the Company or the applicable National Collective Labour Agreement.

On an annual basis, the Manager shall send the Sole Director a summary report indicating the Reports received and handled, specifying for each of them the progress made and the measures taken in relation to those that have been concluded.

In communications from the Manager to senior management and company departments, the identity of the Whistleblower must always be kept confidential and any information that does not need to be disclosed must be omitted.

7.5 (Significant) Reports relating to senior management and control bodies

If the report is significant and well-founded and concerns:

- the Sole Director, the Manager shall inform the shareholders of the outcome of the investigation in order to coordinate and define the measures to be taken;
- the Statutory Auditor, the Manager shall notify the Sole Director and the shareholders.

7.6 Filing and storage of documentation relating to reports

Reports and related documentation are stored by the Manager, in digital and/or paper format, in a dedicated folder in such a way as to prevent access by unauthorised persons.

Reports and related documentation shall be retained for the time necessary to process the Report and in any case for no longer than 5 (five) years from the date of notification of the final outcome of the reporting procedure, in compliance with the confidentiality obligations referred to in this Procedure.

The same retention period (no later than 5 years from receipt) also applies to documentation relating to anonymous reports, so as to allow the Manager to trace them if the Reporter, subsequently identified, has suffered retaliation as a result of the Report.

When, at the request of the Whistleblower, the Report is made orally during a meeting with the Manager, it shall, with the consent of the Whistleblower, be documented by the Manager by means of recording, with the consent of the Whistleblower, on a device suitable for



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storage and listening, or by means of a report. In the case of a written report, the Whistleblower shall verify and, if necessary, correct the statements contained therein and confirm them by signing the report.

8. VIOLATIONS OF THE WHISTLEBLOWING PROCEDURE

Any violation of this Procedure constitutes a disciplinary offence punishable by the Company, in accordance with the provisions of **the MOG-SD (Disciplinary System)** adopted by the Company and the applicable National Collective Labour Agreement.

Even a report that proves to be unfounded, made with intent or gross negligence, may constitute a disciplinary offence punishable by the Company.

9. COMMUNICATION AND TRAINING

The Company undertakes to ensure adequate accessibility to the Procedure for all persons who have a legal relationship with the Company; to this end, the Procedure is sent or delivered to all staff.

The Company will carry out training activities in relation to the Whistleblowing Procedure for all staff.