



*Annex C - Procedure for handling whistleblowing reports*

## **Guidelines for using the whistleblowing platform**



These Guidelines have been prepared in order to illustrate the methods that allow the Company to become aware of violations of regulatory provisions that harm the public interest or the integrity of the organization, so that it can address any problem in a timely and remedial manner.

To facilitate whistleblowers in making a report, the Company has adopted a digital communication channel ("*whistleblowing platform*") through which it is possible to inform the Company of the commission of violations, unlawful conduct, behaviour, acts or omissions that harm the public interest or the integrity of the Group or of the individual Companies that make it up.

These Guidelines illustrate the operating procedures for the correct management of the reports that whistleblowers can make using the digital platform made available by Friulchem and which can be consulted at the following link:

<https://whistleblowing.friulchem.com/Home>

It should be noted that, from the receipt of the report and at each subsequent stage, this communication channel guarantees the confidentiality of the identity of the whistleblower during the management of the report and, where chosen by the whistleblower, his or her anonymity.

Acts of retaliation or discrimination, whether direct or indirect, against the whistleblower and other protected persons, for reasons directly or indirectly linked to the report, are in any case expressly prohibited.

The steps to be followed for inserting the report into the platform can be summarised as follows:

- 1 Start
- 2 Reporting channel
- 3 Scope of the report
- 4 Corporate data
- 5 Event Description
- 6 Attachments
- 7 Documents
- 8 Send

1 On the home page, the platform language can be selected via this drop-down menu.



Welcome to the platform for the management of reports of offenses, follow the steps to enter a new report or view the reports already entered, in total confidentiality

To review your report information or get updates, enter the CODE and KEY here

Code  Key



ENTER IN YOUR REPORT

WHISTLEBLOWING - ENTER NEW REPORT OF BREACHES

To enter a **new report**, the whistleblower must press "Whistleblowing - Enter new report of breaches"

In addition, if the user **has already made a report** and wants to monitor its progress, he or she can do so by entering the alphanumeric code and key associated with the report that will be provided on or after making the report, and press "Enter in your report"

1 bis

In this first phase, the user accesses the platform in order to make a new report and must select the **Company** in relation to which he or she is making the report.



All reports will be dealt with by the competent bodies; the report you are about to submit must be based on the detection of potentially illegal conduct and based on precise and consistent factual elements, of which you have come to know due to the working context. In any case, the competent body is required to maintain the confidentiality of the identity of the reporting party vis-à-vis the Company, except in cases expressly established by law (eg. Specific request by the Judicial Authority). This reporting channel ensures the confidentiality of your identity in reporting management activities. You can still choose to keep your anonymity and therefore the provision of personal data is to be understood as optional. However, this circumstance could nevertheless prejudice the investigation: anonymous reports, in fact, will be taken into consideration only if they are presented adequately detailed and made in great detail, in order to bring out facts and situations related to specific contexts. Finally, we remind you that the Company, as also required by the relevant legislation, has expressly provided for the prohibition of retaliation or discriminatory acts, direct or indirect, against anyone who makes a report for reasons connected, directly or indirectly, to the report itself.

Select the company of the Group to which your report relates.

Friulchem S.p.A.

[LINK TO THE INFORMATION RELEASED IN ACCORDANCE WITH ART. 13 OF REGULATION \(EU\) 2016/679 ON THE PROCESSING OF PERSONAL DATA OF SUBJECTS REPORTING OFFENSES](#)

I declare that I have read the information on the processing of personal data

It is important that the user reads the **privacy policy**.

2

In this section, the user views the Whistleblowing Committee (Direct Channel) and the Alternative Channel that will view and manage the report.

The screenshot displays the 'Modulo Whistleblowing' interface, powered by KEIS DATA. A progress bar at the top shows eight steps: Start (1), Reporting channel (2), Scope of the report (3), Corporate Data (4), Event Description (5), Attachments (6), Documents (7), and Send (8). Step 2 is currently active.

**Reporting channel selection:**

Function/Role composed of:  
Reghellin Andrea (Membro Organismo di Vigilanza)

**Alternative Channel, if the report involves the Direct Channel Reporting Manager**

Canale Alternativo

Function/Role composed of:  
Mazzola Margherita (Presidente Organismo di Vigilanza)

**The report concerns the role : Group Pre-Assessment Whistleblowing ? Comitato di Segnalazione (Italia/Francia)**

Buttons: NO - CONTINUE WITH THE NORMAL PROCESS | YES - SKIP THE PRE-ASSESSMENT

Pre-evaluation choice

**The report concerns the Function of the Direct Channel function ? Comitato di Segnalazione (Italia/Francia)**

Buttons: NO - CONTINUE WITH THE DIRECT CHANNEL | YES - CONTINUE WITH THE ALTERNATIVE CHANNEL

Channel Choice

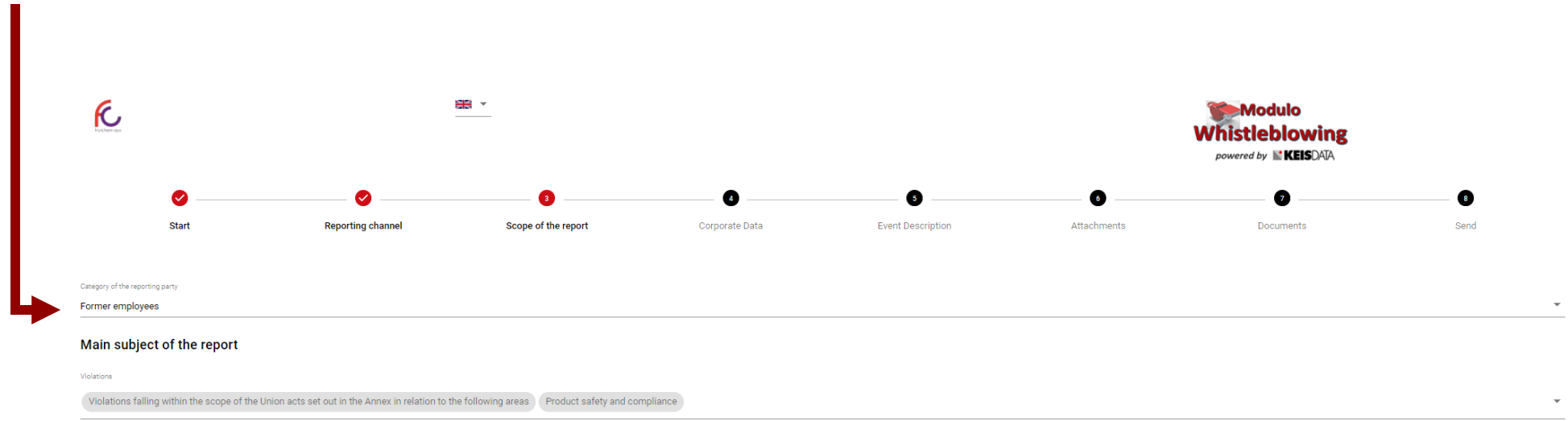
PREVIOUS

In addition, the whistleblower must indicate whether he or she wants to proceed with the Direct Channel or with the Alternative Channel if the report concerns the parties and/or direct recipients.

## 3

In this section, the user must select the category of subjects to which he or she belongs, choosing from:

- Employees (also during the probationary period)
- Collaborators
- Consultants
- Former Employees
- Candidates
- Trainees, interns
- Shareholders
- Members
- Members of the administrative, management or supervisory body, including non-executive directors
- Suppliers or employees of suppliers
- Contractors or employees of contractors
- Subcontractors or employees of subcontractors
- Volunteers
- Other



In addition, the whistleblower must select the subject matter of the report.



4

In this section, the user must select the Company Area involved in the report



Company Area

Main subjects involved in the report

ADD	Name	Surname	Role
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In addition, the whistleblower has the possibility to report the main parties involved in the report, indicating name, surname and role.

5

In this section, the user can request a meeting with the Whistleblowing Committee, and enter a description of the event he or she witnessed and wish to report through the platform. The description can be textual or processed by making a voice recording.

Start Reporting channel Scope of the report Corporate Data **Event Description** Attachments Documents Send

You can enter a text description of the event or ask for a direct meeting or proceed with a voice recording  
If you want to proceed with the voice recording, we point out that no filters or distortions of any kind will be applied to your voice.

I authorize voice recording

Enter a brief description of the event

**IMPORTANT:** No filters or distortions of any kind are applied to the voice if a recording is made.

6

In this section, the user can attach any useful documents to further contextualise the report.

The screenshot displays the 'Modulo Whistleblowing' interface, powered by KEISDATA. At the top left is the 'Fuchem' logo, and at the top right is a dropdown menu showing the United Kingdom flag. A progress bar below the header consists of eight steps: 'Start', 'Reporting channel', 'Scope of the report', 'Corporate Data', 'Event Description', 'Attachments', 'Documents', and 'Send'. The 'Attachments' step is highlighted with a red circle and the number '6'. Below the progress bar, the text reads: 'In this section you can attach useful documents to substantiate your report'. Underneath this text is a large white rectangular area containing a red 'ADD' button.

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In this section, the user can indicate if he or she is aware of documents useful for the report that are not in his or her possession, also specifying the place where they can be found.



### I am aware of documents useful for reporting filed in

Indicate where the documents are stored

### Reachable in the following ways

Indicate link or path to reach document folder

Indicate another method (ex: summon responsible person xyz)

### The facts have already been reported to another authority or internal entity

- Yes
- No



In addition, the whistleblower may report whether he or she has already reported the offence to another internal entity or authority.

8

On the last screen, the user is required to confirm his or her willingness to transmit the report, as well as the possibility of providing his or her identification data.



Please note that the competent body that will take charge of the report is required to maintain the confidentiality of the identity of the whistleblower vis-à-vis the Company, except in cases expressly established by law (for example, upon specific request by the Judicial Authority).

Do you want to send your contacts to the Reporting Manager?

- Yes  
 No

Please note that, from the receipt of the report and at each subsequent stage, this communication channel guarantees not only the confidentiality of the identity of the whistleblower in the management of the report, but also anonymity if the whistleblower does not wish to provide contact details.



Once the report has been completed, the platform will release the **alphanumeric code of the report** and its key to the reporter.

**IT IS RECOMMENDED TO KEEP BOTH THE CODE AND THE KEY!!!**

The code and the key are essential to be able to monitor the progress of the report and to reply to any requests for clarification or integration of information.