



**PROCEDURE FOR THE
IMPLEMENTATION OF
D.LGS. 24/2023
(WHISTLEBLOWING)
Syscons S.r.l.**

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Syscons S.r.l. Whistleblowing Procedure	Edition	Date
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Premise and scope

The document regulates the receipt/analysis and processing of reports, anonymous ones too, transmitted by stakeholders, employees of Syscons S.r.l. (hereinafter "the Company") and other third parties as required by D.Lgs. N. 24 of 2023 transposing Directive (EU) 2019/1937 on the "Protection of persons reporting on breaches of Union law" (so-called "whistleblowing").

This decree is related to Law 179/2017, which introduced the institution of "whistleblowing" in Italy and placed the above obligations on public and private companies (inserting paragraphs 2 bis, ter and quater into Article 6 of D.Lgs. 231/2001).

The D.Lgs. 24/2023 reinforces the right of any person to report violations of national or European Union law that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context and places on companies the obligation to protect those who report them from any possible retaliation.

Reports may relate not only to conduct that violate the provisions of the organizational model adopted under D.Lgs. n. 231/2001, but also any type of wrongdoing, whether administrative, accounting, civil or penal.

Attached to this document is the channel activation notice which should have the widest possible spread.

To this end, it is sent to each member of the Board of Directors and the Board of Statutory Auditors, to each employee of the Company by posting them in the spaces dedicated to corporate communications as well as to any third parties by publishing this document on the Company's website.

This procedure applies to Syscons S.r.l. (henceforth, or the Company) and its subsidiaries.

OPERATING PROCEDURES

a) Communication channels

Art. 4 of D.Lgs. n. 24/2023 requires private sector entities to activate their reporting channels, which guarantee the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related communication.

In application of this rule, in addition to the already active and functioning e-mail box organismodivigilanza@sysconsgroup.com, the Company provides the following channel:

- e-mail box segnalazioni@studioborrini.info.

Said channels are made available to any person for the purpose of reporting wrongdoing of which he/she has become aware.

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b) Receipt

Monitoring of the communication channel is assigned to **the Chairman of the Supervisory Board ex. D.Lgs. 231/2001.**

According to Article 5 of D.Lgs. 24/23, it is committed to perform the following activities:

- i. provide clear information on the channel, procedures, and prerequisites for making internal reports, ensuring that the same are displayed and made easily visible in workplaces, as well as accessible to people who, although not attending workplaces, have a working relationship with the Company;
- ii. ensure compliance with the provisions dictated by D. Lgs. 24/2023 regarding the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related communication;
- iii. notify the reporting person of the receipt of the report within seven days from the date of receipt;
- iv. request additional information to the reporting person, if necessary;
- v. conduct investigation and assessment activities following this document;
- vi. duly inform the Board of Statutory Auditors and the Administrative Body of the Company of any reports and the outcome of the investigation.

c) Preliminary Investigation

The Chairman of the Supervisory Board ensures that all appropriate analyses are carried out on the reported facts, through the following activities:

- preliminary verification: the objective of the preliminary verification is to proceed to the classification of the communications received to identify the reports to be dealt with, as well as to assess the presence of the necessary prerequisites to the start of the subsequent investigation phase;
- collection of information: the objective of this activity is to integrate the content of the report with any other information collected, in the Company itself too, to have the supporting information elements for the performance of its functions.

d) Verification

The verification activity consists of evaluating the reports considering the elements collected in the investigation phase.

In consultation with the internal members of the Supervisory Board, the Chairman qualifies the reports to distinguish those that are substantiated and verifiable (for which appropriate solutions will be adopted), from those that will be declared unfounded and therefore rejected.

Reasons leading to the rejection of a report may be as follows:

- a) unqualified reports as they are not substantiated and verifiable;
- b) flagrantly unfounded/not of interest/personal/illicit reports;
- c) reports concerning facts that have already been the subject of specific investigative activities and have already been filed.

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Once the investigation phase is concluded, the Supervisory Board, in consultation with the Administrative Body of the Company, defines the most appropriate actions, including possible disciplinary sanctions, providing feedback to the report within three months from the date of the receipt notice.

e) Retention of documentation related to reports

According to Article 14 of D. Lgs. N. 24/2023, reports, both internal and external, and related documentation shall be retained for as long as necessary for the processing of the report and in any case no longer than five years from the date of the communication of the outcome of the reporting procedure.

f) Protection of the reporting person

The D. Lgs. Article 17 paragraphs 1 and 2 protects the reporting parties from any retaliation and provides for the presumption that any behaviors, acts, or omissions made by the Company to the detriment of the reporting party were made as a result of the reporting itself (presumption of retaliation). The burden of proving that such conduct or acts are motivated by reasons unrelated to the reporting is on the one who did them, that is, the Company.

g) Processing of personal data

The Processing of personal data in the context of the Reports will take place following Regulation (EU) 2016/679 on the Protection of Personal Data of Natural Persons (GDPR), as well as any other applicable laws and/or regulations to the extent compatible with the GDPR itself, and the specific notice published on the Company's website at <https://www.sysconsgroup.com/privacy-policy/>.

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

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Attachment 1 –Public Disclosure

To all interested parties

We would like to remind you that the Company Syscons S.r.l., in compliance with the provisions of D.Lgs. 231/2001 and 24/2023 ("Decrees"), has adopted a channel for reporting:

- unlawful conduct under D.Lgs. 231/01, which may result in the commission of an offense among those provided for in the Decree;
- any type of wrongdoing, whether administrative, accounting, civil or penal;
- violations of the procedures indicated in the Organization, Management and Control Model of Syscons S.r.l. ("**Model**") according to D.Lgs. 231/01.

This channel consists of the e-mail box segnalazioni@studioborrini.info.

We would also like to inform you that the procedure inherent to the operational methods of handling reports (subject, contents, recipients, and methods of handling them) can be consulted on the Company's corporate website.

We invite you to read the above procedure and comply with its provisions.