



**GLOBAL SERVICE SRL a socio unico**  
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**Procedure for  
handling internal  
reports (so-called  
whistleblowing)**

**GLOBAL SERVICE SRL single-member**  
Procedure for handling internal reports (c.d.  
*whistleblowing*)



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## 1. Regulatory framework on whistleblowing

The term 'whistleblowing' refers to the corporate process by which employees or third parties (such as, but not limited to, suppliers, consultants and customers) can report, in a confidential and protected manner, any wrongdoing encountered in the course of their work.

Over time, in Italy, there have been several regulatory interventions on the subject of whistleblowing, aimed not only at regulating this practice, but also at establishing a series of protections against possible retaliatory actions against whistleblowers.

This system of guarantees was first introduced for public employees by Law No. 190/2012, which inserted into the Consolidated Law on Public Employment (Legislative Decree 165/2001) art. 54-bis, according to which "apart from cases of liability for libel or slander, or for the same title pursuant to Article 2043 of the Civil Code, a public employee who reports to the judicial authority or to the Court of Auditors or to the National Anti-Corruption Authority (ANAC), or reports to his superior any unlawful conduct of which he has become aware by reason of his employment relationship, may not be penalised, dismissed or subjected to any discriminatory measure, whether direct or indirect, affecting his working conditions for reasons directly or indirectly linked to the complaint (...)".

Subsequently, by Law No. 179/2017, the whistleblowing regulation outlined above was updated and extended also to the private sector, within the scope of Legislative Decree No. 231/2001 (Article 6, paragraphs 2-bis, 2-ter and 2-quater), concerning the administrative liability of companies for offences. Consequently, following the introduction of this new legislation, if a private entity had implemented or intended to implement its own Organisational Model pursuant to Legislative Decree No. 231/2001, it would have had to set up an internal reporting system, capable of providing appropriate protection to whistleblowers. This fulfilment was, in fact, provided for as a requirement for the suitability and adequacy of the aforementioned Organisational Models.

The above-described rules were recently supplemented and amended by Legislative Decree 24/2023, implementing European Directive No. 2019/1937 on the reporting of unlawful acts (i.e., whistleblowing).

In particular, the aforementioned legislative decree broadened the sphere of the recipients of the legislation to include not only public entities (including, public-controlled and in-house companies), but also private-sector entities with at least one of the following characteristics :

1. Companies that have employed, in the last year, an average of at least fifty employees with permanent or fixed-term employment contracts;
2. Companies operating in the field of financial services, products, markets and the prevention of money laundering and the financing of terrorist activities;
3. Companies that have adopted appropriate organisation and management models pursuant to Legislative Decree No. 231/2001, even if they did not reach an average of fifty workers in the last year.

Moreover, Legislative Decree 24/2023, by introducing common rules for public and private entities, has clearly outlined the requirements to be put in place in order to comply with the aforementioned legislation.



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These are in particular:

- activate (after consulting the representatives or trade unions referred to in Article 51 of Legislative Decree 81/2015) appropriate internal reporting channels, which guarantee the confidentiality of the identity of the person making the report, the person involved and the person in any event mentioned in the report, as well as the content of the report and the relevant documentation;
- entrusting the management of the aforementioned channels to a dedicated autonomous internal person or office, with staff specifically trained for this function, or to an external entity, also autonomous and with specifically trained staff. On this point, it should be noted that in the explanatory report to Legislative Decree 24/2023 and in the technical report to the relevant draft law, the legislator entrusts the function of managing the reporting channels, in private companies with Models 231, to the relevant Supervisory Board;
- disseminate within the corporate or public structure, clear information on the channels available for internal reporting, and on the procedures and prerequisites for making such reports, as well as on the channel, procedures and prerequisites for making external reports to the National Anti-Corruption Authority (ANAC).

Moreover, the new legislation expressly provides for a composite set of protections for the so-called whistleblower; in particular, Articles 12 and 17 of Legislative Decree 24/2023 prohibit the private and public entities affected by the rules from:

- disclose the identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, without that person's express consent, to persons other than those competent to receive or follow up reports;
- engage in retaliatory conduct against whistleblowers, such as, but not limited to: dismissal, suspension, downgrading or non-promotion, change of duties, change of workplace, reduction of salary, change of working hours, etc.

On this point, it seems appropriate to specify that Article 17 of Legislative Decree no. 24/2023 expressly provides that, in judicial or administrative proceedings, or in extrajudicial disputes concerning the ascertainment of any retaliatory conduct suffered by the reporting persons, it is presumed that such acts are carried out as a result of the report, with the consequence that it is up to the person responsible to prove that they are motivated by reasons unrelated to the reports (so-called reversal of the burden of proof).

Moreover, in this regard, it is pointed out that it is provided not only that whistleblowers may report directly to the ANAC any retaliation they believe they have suffered, but also that they are entitled to reinstatement in their jobs if they are dismissed as a result of the report made.

It seems appropriate here to add that Legislative Decree 24/2023, for greater protection of the whistleblower, establishes in Article 20 that a person who 'discloses or disseminates information on breaches covered by the obligation of secrecy, other than that referred to in Article 1(3) of Legislative Decree 24/2023, is not punishable, or relating to the protection of copyright or the protection of personal data, or discloses or disseminates information on infringements offending against the reputation of the person involved or reported, where, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the infringement and the report was made in accordance with the law'.



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Lastly, it should be noted that, with a view to balancing the right of the whistleblower to an adequate form of protection against possible retaliation and the interest of the entity in receiving only well-founded and truthful reports, Legislative Decree no. 24/2023 lays down certain provisions against false, defamatory or slanderous reports. In particular, Article 16 not only excludes from the protection measures provided for whistleblowers who have made reports with slanderous intentions or in open bad faith, but also clearly states that where the criminal liability of the person making the report is established for the offences of defamation or slander, or his civil liability, an appropriate disciplinary sanction shall be imposed on him.

Finally, it should be noted here that Legislative Decree 24/2023 expressly provides that the ANAC may impose the following administrative pecuniary sanctions:

- a) **from EUR 10,000 to EUR 50,000** when it establishes that retaliation was committed or when it establishes that the report was obstructed or that an attempt was made to obstruct it or that the obligation of confidentiality set out in Article 12 of Legislative Decree 24/2023 was breached;
- b) **from EUR 10,000 to EUR 50,000** when it establishes that no reporting channels have been established, that no procedures for making and handling reports have been adopted or that the adoption of such procedures does not comply with the legislation, and when it establishes that no verification and analysis of the reports received has been carried out;
- c) **from EUR 500 to EUR 2,500** if the reporting person is found to be criminally liable for the offences of defamation or slander.

In order to implement the provisions on whistleblowing, also in the light of the set of sanctions provided for by law, it is therefore necessary to introduce this Procedure for the handling of reports of offences by employees, collaborators, suppliers, professionals and customers.

It is also necessary for the Company to provide accurate information to all its staff and the persons who work with it, not only in relation to the procedures and regulations adopted by the company and the activities at risk, but also with reference to the knowledge, understanding and dissemination of the objectives and the spirit in which the report is to be made.

## **2. Purpose and Scope of the Procedure**

The purpose of this Procedure is to provide all the necessary indications so that the management of so-called whistleblowing takes place correctly, in full compliance with the provisions of Legislative Decree no. 24/2023, implementing EU Directive no. 2019/1937.

## **3. Addressees and functions**

This Procedure is addressed to all persons who, having become aware of unlawful conduct, acts or omissions, intend to report them through the internal reporting channels implemented by the Company. Therefore, the addressees of this Procedure are the following persons:

- employees of the Company (including persons still on probation), or personnel employed by the Company's suppliers;



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- candidates for job vacancies, where information on the violations they wish to report has been acquired during the selection process or at other pre-contractual stages;
- freelancers and collaborators of the Company;
- former employees or former collaborators of the Company, if the information on the violations they intend to report was acquired during their employment and/or collaboration;
- volunteers and trainees, paid and unpaid, who work for the Company;
- shareholders and persons with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis, at the Company.

The Procedure provides for the performance of a series of activities entrusted to the following functions, which are also subject to the Procedure itself:

<b>RULE</b>	<b>DEFINITION</b>
Reporting	This refers to the person (worker, supplier, collaborator, professional or client) who reports the violation found and who must be guaranteed its confidentiality as well as any retaliatory behaviour.
Responsible for internal reporting channels (hereafter, for brevity "Manager")	This is the person, internal or external to the Company, entrusted with the management of internal reporting channels. This person may, in companies with an Organisational Model pursuant to Legislative Decree 231/2001, correspond to the Supervisory Board.
Reported	This is the person (employee, supplier, collaborator, professional or client) to whom the paternity of the alleged and possible wrongdoing is attributed and who must equally be guaranteed in his or her right of defence against unjust or uncorroborated or circumstantiated accusations.

## 4. Obligations of the Company

This section outlines the operating procedures with which the Company proposes to comply with the obligations identified in Articles 4 et seq. of Legislative Decree no. 24/2023 and already described in section 1 "Regulatory framework on whistleblowing".



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In particular, in order to allow and facilitate the reporting of unlawful and/or abnormal conduct, guaranteeing the confidentiality of the reporter, the person involved, any persons who may be mentioned in the report, as well as the content of the report and its annexes, the Company has set up specific internal reporting channels, the management of which is expressly entrusted to the whistleblowing manager. In particular: :

Individuals in senior positions or subject to the direction of others, or those who in any capacity collaborate or interact with the Company (e.g. customers, suppliers, collaborators, etc.) may use the following channels:

**a. Priority channel :**

Use of the <https://globalservicefacility.trusty.report> platform, the link to which can be found on the whistleblowing page of the website [www.globalservicefacility.com](http://www.globalservicefacility.com)

**b. Alternative channel :**

Sending the report by registered mail with return receipt to the attention of the person responsible for whistleblowing at the address:

Global Service - via Robert Baden Powell n. 2 – 10024 Moncalieri (To).

In this case, the whistleblower shall insert the report in two sealed envelopes: the first envelope with his identification data together with a photocopy of his identification document; the second envelope with the contents of the report, so as to separate his identification data from the report.

Both should then be placed in a third sealed envelope marked "Reserved for the Whistleblowing Officer" on the outside.

In this regard, it is specified that the confidentiality of the identity of the reporter, of the persons involved or mentioned, as well as of all other elements of the report, including any attachments and documents referred to, is guaranteed by:

- The dedicated platform;
- the use of a traditional communication channel by sending several registered envelopes, as described above;

In addition, the Company, in compliance with the provisions of Article 5, paragraph 1, letter e) of Legislative Decree 24/2023, undertakes to display on the company notice boards, annexed to this Procedure, containing clear information on the following:





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- a) internal reporting channels, procedures to be followed and prerequisites for making an internal report; and
- b) the channel, procedures, and prerequisites for making any external reports through the tools made available by the National Anticorruption Authority (ANAC).

The aforementioned information will also be made available in a dedicated section of the Company's website, in order to make the information referred to in points a) and b) also accessible to persons who, although not attending the workplace, have a legal relationship with the Company itself (e.g. customers, suppliers, consultants, etc.).

## **5. Reporting through internal channels**

### **5.1 OBJECT OF THE ALERT**

By using the channels made available by the Company and following the instructions set out in paragraph 5.3 on 'reporting procedures', the reporting party may make circumspect reports concerning:

- a. unlawful conduct of relevance pursuant to Legislative Decree 231/2001, i.e. potentially constituting the so-called predicate offences, of which it has become aware by reason of the functions performed within the Company, or relations (of any kind) with the same;
- b. conduct and/or practices that violate the provisions of Model 231, where implemented, of the relevant Protocols, Procedures, attached Operating Instructions, or the Code of Ethics adopted by the Company;
- c. offences falling within the scope of application of the European Union or national acts indicated in the Annex to Legislative Decree 24/2023, or of the national acts constituting implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937, although not indicated in the Annex to Legislative Decree 24/2023, relating in each case to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and protection of personal data and security of networks and information systems;
- d. acts or omissions detrimental to the financial interests of the European Union;
- e. acts or omissions concerning the internal market, including violations of European Union competition and state aid rules and violations of corporate tax rules;
- f. acts or conduct, which, while not expressly falling within the preceding points, have the potential to frustrate the object or purpose of the provisions of the acts of the European Union regulating the areas indicated in points c, d, and of this paragraph.





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**It is specified as of now that all behaviours, conduct, omissions and violations referred to in points a, b, c, d, e, f may be reported through the internal channels implemented by the Company.**

**On the other hand, only the conducts referred to in points c, d, e, f (excluding, therefore, violations of the 231 Model and of the predicate offences referred to in Legislative Decree 231/2001) may be reported through the external channel made available by ANAC, in the presence of the legal prerequisites, clarified in the attached Information Notice.**

In order to facilitate the identification of facts that can be reported, the following is a list, purely by way of example and not exhaustive, of relevant conduct/behaviour:

- violation of codes of conduct;
- accounting, administrative and tax compliance irregularities or in the preparation of financial statements;
- false declarations and false certifications;
- violation of environmental, occupational safety and control regulations;
- non-transparent hiring;
- conduct aimed at obstructing the control activities of the Supervisory Authorities (e.g. omission of documentation, submission of false or misleading information);
- promise or giving of money, goods or services or any other benefit aimed at bribing suppliers, customers or public officials;
- actions likely to create damage to the Company's image.

The category of reportable offences also includes, at least for some criminal offences, the configuration of attempt, if punishable.

## **5.2 PROHIBITED ALERTS**

On the other hand, it is absolutely forbidden to make reports that:

- relate to violations, conduct, omissions, which the reporter has no reason to believe to be true;



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- are specious, defamatory or slanderous;
- are of a discriminatory nature, in that they relate to sexual orientation, religious, political or racial or ethnic origin of the reported person;
- appear to be aimed solely at harming the reported person;
- ultimately constitute forms of abuse and/or instrumentalisation of this Procedure and of the institution of whistleblowing.

In addition, it should be made clear from the outset that no submissions can be taken into consideration:

- objections, claims or demands linked to an interest of a personal nature of the reporter;
- the individual employment or collaboration relationship of the whistleblower with the Company, or with hierarchically superior figures;
- aspects of the reported person's private life, without any direct or indirect connection with business and/or professional activity.

**It is specified as of now that the protections granted to the whistleblower under Chapter III of Legislative Decree no. 24/2023, and detailed below, are no longer granted where the criminal liability of the whistleblower is established, even if only by a first instance judgment, for offences of slander, defamation or other offences concretely attributable to the falsity of the report. Similarly, protections in favour of the whistleblower are not guaranteed in the event that the latter is held liable in civil proceedings for having made a report in bad faith, supported by malice or gross negligence. Moreover, disciplinary sanctions may be imposed**

### **5.3 OPERATIONAL MODALITIES FOR REPORTING**

The whistleblower who intends to report an act attributable to the conduct listed in paragraph 6.1 must follow the following operational instructions.

In particular, the report:

- must be made in good faith and must not be based on mere suspicion or rumour;
- must be as circumstantial as possible and offer as many elements as possible to enable the Reporting Officer to carry out the necessary checks and investigative activities;
- must not take insulting tones or contain personal insults or moral judgments intended to offend or harm the honour and/or personal and/or professional decorum of the person or persons to whom the facts reported are referred.

Specifically, for the purposes of this paragraph, the reporter may report by means of:



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**a. Priority channel :**

Using the platform

<https://globalservicefacility.trusty.report>

whose link can be found on the whistleblowing page of the website

[www.globalservicefacility.com](http://www.globalservicefacility.com)

**b. Alternative channel :**

Sending the report by registered mail with return receipt to the attention of the person responsible for whistleblowing at the address:

Global Service - via Robert Baden Powell n. 2 – 10024 Moncalieri (To).

In this case, the reporting person will have to place the report in two sealed envelopes: the first with his identification data together with a photocopy of his identification document; the second with the contents of the report, so as to separate his identification data from the report.

Both must then be placed in a third sealed envelope bearing

on the outside, the words "Reserved for the Whistleblowing Officer".

It is, in any case, essential that the reporter indicates in the subject line of the communication the "NAME OF THE COMPANY WHERE THE OFFENCE WAS ALLEGEDLY COMMITTED" in order to enable the relevant investigation activities.

Moreover, in the report, whichever method is chosen, the reporter must describe in detail the fact he/she intends to report, clearly indicating:

- i. name and surname, qualification and function/role of the person responsible (so-called reported person);
- ii. circumstances of time and place of the occurrence, together with any other element that is deemed relevant for reporting purposes;
- iii. any parties present at the scene of the violation who may potentially testify to the incident;
- iv. any attached documentation that may confirm the validity of the reported fact;
- v. any private interests linked to the alert;
- vi. any other information that may facilitate the gathering of evidence on what has been reported.

To facilitate reporting, you can use the 'whistleblowing form', available on company notice boards and on the company website, in the dedicated section.

The whistleblower may indicate in the communication his or her name and surname, as well as useful elements for identifying his or her role within the Company, i.e. the relations he or she has with it, unless he or she wishes to make an anonymous report.



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In the latter case, the whistleblower is aware that reports made anonymously can only be taken into account if they are adequately substantiated and given in full detail.

The whistleblower is also aware that reports that are not formalised in the manner and in the contents indicated in this Procedure may not be taken into consideration.

## 6. Obligations of the Whistleblower

### 6.1 WHISTLEBLOWING MANAGEMENT

The following activities are planned:

- upon receipt of a report, it is recorded in the Register of Reports, taking care to note any updates relating to the position;
- then sends – within seven days of receipt of the report – a specific notice of receipt of the same to the whistleblower;
- subsequently, within twenty days of receipt of the report, its admissibility is assessed, taking into account the following criteria:
  - i. manifest non-existence of the objective and subjective legal requirements for the exercise of the power of investigation (e.g. report made by an unauthorised person; report concerning the violation of legal provisions not included in the discipline of Legislative Decree 24/2023, etc.);
  - ii. manifest non-existence of the essential elements of the report (e.g. description of the facts, indication of the circumstances of time and place of the violation, indication of the person responsible for the same);
  - iii. manifest unfounded of the report due to the absence of factual elements capable of justifying further investigations;
  - iv. a report with a generic content, such as not to allow the facts to be understood;
  - v. reporting claims related to a personal interest of the whistleblower, without any direct and/or indirect connection to the interests of the Company.

If the report is found to be manifestly inadmissible, it is archived and the whistleblower is notified;

- If the report is admissible, further investigation is initiated in order to assess its validity and, if appropriate, the involvement of additional parties, internal or external to the Company, is requested, as they are informed of the reported facts
- within a maximum period of three months from the date of the acknowledgment of receipt or, in the absence of such acknowledgement, within three months from the expiry of the term of seven days from the submission of the report, appropriate feedback is provided to the whistleblower, indicating whether the report has been deemed unfounded and therefore, two different scenarios may be configured:



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- A. At the end of the investigations conducted, if the report is unfounded, it will be archived, if carried out in bad faith by the whistleblower, a report will be sent to the Board of Directors and the Company Supervisory Body;
- B. At the end of the investigations conducted, if the report proves to be well-founded, a report on the profiles of unlawfulness found will be forwarded to the Board of Directors. It should be noted that where the report concerns the unlawful conduct of one or more members of the Company's Board of Directors, the results of the investigation will be forwarded to the Chairman of the Board of Directors for the assessments and actions within his competence. If, on the other hand, the report concerns the unlawful conduct of the Chairman of the Board of Directors, the results of the investigation will be forwarded to the Board of Statutory Auditors, if any. If the report concerns the possible commission of any of the predicate offences referred to in Legislative Decree no. 231/2001, or violations of the 231 Model, of the relevant Procedures and Operating Instructions, or of the Company's Code of Ethics, the results of the investigation shall be forwarded to the SB, for the activities falling within its competence, ensuring in any case that the documentation forwarded does not contain explicit or implicit references to the identity of the reporter;
- in the case sub B, where the report concerns the unlawful conduct of an employee and/or collaborator of the Company, an appropriate disciplinary procedure will follow, pursuant to Article 7 of the Workers' Statute and in full compliance with the principle of cross-examination between the parties, taking into account the specific features of the legal status of the person against whom the proceedings are being taken (senior manager, subordinate, collaborator);
  - in the case of sub-case B, where the report concerns the unlawful conduct of a supplier and/or professional of the Company, the Board of Directors, duly notified, may proceed to terminate the contractual relationship in progress, reserving the right in any case to take legal action in the most appropriate judicial instances to protect the legal interests of the Company.

**The Supervisory Board will be kept constantly informed of all activities carried out by the competent company bodies (Board of Directors, Board of Auditors, etc.) and of the findings.**

## 6.2 STORAGE OF ALERTS AND RELATED DOCUMENTATION

The retention of reports received and the related documentation is dealt with as follows

- compiling and updating the Whistleblowing Register, indicating: the fact reported, the name and surname of the reporter and any contact details, date of sending of the acknowledgement of receipt, any request for additional information, investigation activities carried out, date of acknowledgement of the report, outcome of the report (well-founded/not well-founded), notes on the consequences of the report;



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- collect all reports in a special database in electronic and/or paper format, taking care to keep them for as long as necessary to process individual reports and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure;
- make the data and information stored in the database available to requesting parties, if permitted by law;
- define, by means of a specific internal provision, the criteria and conditions for access to the database, as well as those for the storage and protection of data and information in compliance with the regulations in force.

In any case, action shall be taken to ensure that the authors of reports are protected against any form of retaliation, discrimination or penalisation and, more generally, against any negative consequences deriving therefrom, by ensuring the utmost confidentiality with regard to the identity of the reporter.

## **7. Protection of the whistleblowers**

The Company intends to ensure maximum protection and safeguards for the whistleblower, having regard to his or her confidentiality as well as the right not to suffer any form of discrimination or retaliation as a result of reporting an offence.

### **7.1 PROTECTING THE CONFIDENTIALITY OF THE REPORTER**

The internal reporting channels made available by the Company guarantee the confidentiality of the identity of the reporter and of all other elements of the report (including the documentation attached to it to the extent that its disclosure, even indirectly, might allow the identification of the reporter), as detailed in the preceding paragraphs.

It should be noted that the identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person, to persons other than those competent to receive or follow up reports.

Within the framework of disciplinary proceedings, the identity of the reporting person may not be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it.

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 accused's defence, 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 identity.

In this case, the person responsible for the report must notify the reporter of the reasons for the disclosure of the confidential data. It should be noted that the report is exempt from access as provided for in Articles 22 et seq. of Law No. 241 of 7 August 1990 and Articles 5 et seq. of Legislative Decree No. 33 of 14 March 2013.

Finally, the Company, and the other bodies in charge, are in any case prohibited from using reports beyond what is necessary to follow them up.



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## **7.2 PRIVACY PROTECTION AND PROCESSING OF PERSONAL DATA**

It should also be noted that the personal data of the whistleblower, the reported person and all persons involved in the report are processed in accordance with the current legislation on the protection of personal data as per EU Reg. no. 679/2016 (GDPR) and as per Legislative Decree 196/2003, as amended by Legislative Decree 101/2018.

In particular, the person concerned may consult the information on the processing of personal data (specifying the information referred to in Article 13 GDPR) posted on company notice boards and published on the Company's website, in the section on whistleblowing.





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## **Procedure for handling internal reports (so-called whistleblowing)**

In any case, it is specified that the Data Controller shall process the personal data collected only for the time necessary for the management and finalisation of the report, and in any case for no longer than five years from the date of communication of the final outcome of the reporting procedure. The data subject is guaranteed the exercise of the rights set out in Articles 15 et seq. of EU Reg. no. 679/2016, according to the modalities indicated in the relevant notice.

In this context, in the light of the provisions of Article 35 of EU Reg. No. 679/2016, as neither the use of new technologies nor particular risks to the rights and freedoms of the data subjects involved were involved, it was not deemed necessary to carry out an Impact Assessment (DPIA).

### **7.3 PROTECTION AGAINST RETALIATION**

The whistleblower may not be sanctioned, demoted, dismissed, transferred, or subjected to any other organisational measure having direct or indirect negative effects on working conditions, as a result of his or her report. Retaliatory and/or discriminatory measures include not only acts and measures but also any conduct or omission towards the whistleblower aimed at limiting and/or restricting the exercise of the worker's own functions in such a way as to reveal a vexatious intent or in any case to worsen the work situation.

**A whistleblower who considers that he/she has suffered retaliation and/or discrimination, as a result of having reported wrongdoing, may report such retaliatory measures to the ANAC.**

**In any case, retaliatory or discriminatory measures that violate Article 17 of Legislative Decree 24/2023 are null and void, and individuals who have been dismissed as a result of the report are entitled to be reinstated in their jobs, pursuant to Article 18 of Law No. 300 of 20 May 1970 or Article 2 of Legislative Decree No. 23 of 4 March 2015, due to the specific discipline applicable to the worker.**

**The protection measures outlined so far, both concerning confidentiality and the prohibition of retaliation, are also extended:**

- **so-called facilitators (i.e. individuals who assist the reporter in the reporting process, operating in the same work context);**
- **persons in the same work environment as the reporter, who are linked to the reporter by a stable emotional or family relationship up to the fourth degree;**
- **co-workers of the reporting person who work in the same work environment as the reporting person and who have a regular and current relationship with that person;**
- **entities owned by or for which the reporting person works, as well as entities operating in the same work environment as the reporting person.**



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**Procedure for  
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## **8. Protection of the reported person against false, defamatory, slanderous reports**

A person who makes prohibited reports, and in particular reports that are false, defamatory, slanderous, with the sole purpose of harming the reported person, is aware that the protective measures described in the preceding paragraph cannot be applied in his or her favour, pursuant to Article 16 of Legislative Decree 24/2023.

Moreover, when the criminal liability of the person reporting the offence of defamation or slander is established, including by a judgment of first instance, or his civil liability, for the same reason, in cases of wilful misconduct or gross negligence, the person reporting the offence must be subject to appropriate disciplinary sanctions.

In this context, a whistleblower who is informed of a report of wrongdoing against him/her and who considers the report to be unfounded, mendacious, slanderous or defamatory, may submit a specific request to the whistleblower to know the identity of the whistleblower, in order to initiate civil and/or criminal proceedings against him/her for the protection of his/her interests.

The whistleblower is already aware that the identity of the whistleblower may only be disclosed with his or her express consent and that in any case retaliatory and discriminatory acts, as listed and described in the previous paragraph, are prohibited.

## **9. Attachments**

- "Whistleblowing Reporting Form".