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# Sofidel UK Limited - WHISTLEBLOWING PROCEDURE

0	27 <sup>th</sup> September 2024	New emission	Fabiana Da San Martino <i>Compliance Officer</i>	Elena Betti <i>Risk Management &amp; Compliance Director</i>
Rev	Date	Description	Written	Approved

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## **1. Purpose**

Sofidel UK Limited (the “Company”) recognises that incidents of workplace fraud or mismanagement are possible in any business and it is committed to ensuring that any such malpractice is prevented from happening here if possible and immediately dealt with if it does arise. Employees are often the first to realise that something is wrong in the workplace but they may feel that they cannot express their concerns because it would be disloyal to their colleagues or to the Company, or that they would be subjected to detrimental treatment as a result. The Company encourages employees to raise their concerns about any malpractice at the earliest possible stage and this procedure sets out the correct method for raising any such concerns. Circumstances always differ and so this procedure sets out general principles as to how matters should be dealt with but confers no contractual rights on employees. Provided they follow the steps laid out in this procedure, employees will be able to raise genuine concerns about malpractice within the Company without fear of reprisal or detrimental treatment. This procedure should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. You should use the grievance policy for such concerns.

## **2. Phases**


### ***2.1 Application***

This procedure applies to directors (executive and non-executive), employees, agency workers and workers who have reasonable grounds to believe that malpractice has occurred, is occurring or is likely to occur within the Company.

### ***2.2 Definition of malpractice***

For the purposes of this procedure, the Company considers the following matters to be malpractice:

- the commission of a criminal offence;
- failure to comply with a legal obligation;
- known or suspected violations of the Company's Code of Ethics,
- the occurrence of a miscarriage of justice;
- the endangerment of an individual's or individuals' health and safety;
- the endangerment of the environment; and
- the concealment of any information pointing to any of the above matters.

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Employees should feel able to report any of the above matters whether it is currently happening, has already happened or is likely to happen.

### ***2.3 Content of the report***

Reports must contain evidence, based on precise and concordant facts, as well as being as complete and comprehensive as possible.

Where possible, they must include:

- a clear and complete description of the facts covered by the report;
- indication of the circumstances of the time and place in which the facts covered in the report took place;
- the particulars or other elements allowing the person(s) reported to be identified (e.g. job title, place of employment where they work);
- any documentation supporting the report;
- any other information that could help to ascertain the existence of the facts reported.

### ***2.4 Appropriate Representatives for Disclosure***

#### ***2.4.1 Reporting through the Platform***

Company employees and others are encouraged to report potential violations through the Company's reporting platform. Reports may be made anonymously.


The reporting hotline can be accessed online at [www.sofidel.com](http://www.sofidel.com) in the Governance section.

#### ***2.4.2 Reporting through Other Company Channels***

Company employees may also report potential violations directly to a member of the Human Resources Department or to the employee's supervisor.

Supervisors are required to escalate reports they receive regarding potential violations as described in paragraph 2.2 to the Human Resources Department. The Finance and HR Director for Sofidel UK Ltd or his or her designee will enter all such reports into the Company's reporting platform within seven days for appropriate tracking and follow-up.

If a reporting person is not comfortable reporting to the Sofidel UK Ltd Human Resources Department, or if doing so would present a conflict of interest, or if the reporting relates to the whistleblowing officer, the reporting person may send it to the Whistleblowing Commission specifically set up within Sofidel S.p.A. and comprising the Human Resources Director, Risk

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Management & Compliance Director, and Internal Audit Manager. Reports may be made anonymously.

Subject to the consent of the reporting person, a report made orally during the meeting is documented by the whistleblowing officer by recording it on a device suitable for storage and playback, or by means of minutes, which can be verified, modified and signed by way of approval by the reporting person.

If the internal report is submitted through a channel other than those expressly mentioned, the recipient must transmit the report promptly (and no later than seven days after its receipt) to the whistleblowing officer, simultaneously notifying the reporting person of the transmission.

Any concerns will so far as reasonably practicable be dealt with in the strictest confidentiality at all times, although it must be recognised that in certain circumstances it will be difficult for the Company to pursue a complaint or to tackle an alleged wrongdoer without the complainant's identity becoming known. In that case, the Company may need to disclose the complainant's identity to that person or to a third party in order to give them a right of reply and/or to properly investigate the complaint, but the employee will be protected against any detriment or victimisation arising out of the disclosure in accordance with paragraph 2.8.

## ***2.5 Initial Disclosure***

The report received through the internal reporting channel, will be assigned to the Finance and Human Resources Director of Sofidel UK Ltd who may involve the Country Human Resource Manager, if deemed necessary. They will treat the reports received in a confidential manner.


The person hearing the complaint will arrange a meeting with the employee and may require the employee to detail the concern in writing beforehand. The concern will then be discussed in full at the meeting and the person hearing the complaint will decide if any further action needs to be taken and if so, what. This may include requiring the employee to attend a further meeting with a higher level of management (or with the Legal Representative/Board of Directors if appropriate) and to provide any further evidence deemed necessary. A note of the decision will be provided to the employee and any such note is to be treated as strictly confidential by the employee.

## ***2.6 Reporting Management***

Reports will be evaluated and addressed as follows:

Within seven days of receipt of the Report, the Finance and Human Resources Director or his or her designee will acknowledge receipt to the reporting person.

The Finance and Human Resources Director or his or her designee will assess the nature of the Report, including whether it contains sufficient detail to effectively investigate, and liaise with the reporting person as necessary to gather additional facts.

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Following the initial evaluation, the Finance and Human Resources Director or his or her designee will refer the Report to the appropriate function for investigation (e.g., Human Resources, Safety, Legal).

Reports concerning potential legal, ethical, or compliance violations, or other reports of a serious nature, will be escalated to Legal to conduct a privileged investigation.

The purpose of the investigation will be to determine whether a violation occurred, which Company policies (if any) were violated, the root cause of the violation, and how the violation should be remediated (whether through employee discipline, control enhancements, or both).

If a report lacks sufficient detail to enable diligent follow-up, and if the reporting person does not respond to requests for information within a reasonable timeframe (i.e., thirty working days from the request), the Company may decline to investigate.

The Finance and Human Resources Director or his or her designee will document, in writing, the steps taken to investigate a report and the conclusion reached, including any decision not to investigate a Report.


The Finance and Human Resources Director or his or her designee may, in his or her discretion, provide feedback to the reporting person regarding the investigation and outcome.

The whistleblowing officer will report every six months on the correct functioning of the internal reporting channels, reporting in a report the aggregate information on the results of the activity carried out directly and on the follow-up given to the reports received. This reporting is carried out in compliance with the regulations on the protection of personal data. The whistleblowing officer sends the above-mentioned report to Sofidel Uk' Legal Representative/Board of Directors

**THERE WILL BE AN INFORMATION FLOW, (AUTOMATED IF NECESSARY), TOWARDS SOFIDEL HOLDING'S WHISTLEBLOWING COMMISSION, CONTAINING COLLATED INFORMATION ON THE RESULTS OF THE ACTIVITIES CARRIED OUT, IN ORDER TO MONITOR AND VERIFY FURTHER STEPS.**

If the concern raised is found to be valid (at any stage), are promptly informed the Legal Representative/Board of Directors and, for reports concerning corruption is informed the Focal Point, if appointed, (the Focal Point is the manager designated by Management to manage the anti-corruption system), and is not already the subject of internal or legal proceedings, a decision will be taken by the Company as to how to proceed and this may include one or more of the following:

- referral of the matter to an appropriate independent party with a view to internal investigation;

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- referral of the matter to the appropriate external regulatory body for investigation;
- referral of the matter to the police; and/or
- referral of the employee to the standard grievance procedure (if the matter is not considered by the Company to fall within paragraph 2.2).

The employee will be informed of any decision taken at this point and the employee is required to keep this decision strictly confidential.

The Finance and Human Resources Director or his or her designee monitors the implementation of recommendations and corrective actions, regularly notifies the Legal Representative/ Board of Directors and the competent organisational units if required by specific cases, and the Sofidel UK Focal Point in case of corruption reports, if appointed.

### ***2.7 External Disclosure***

If the employee has followed the above procedure and is genuinely and reasonably dissatisfied with the outcome, the employee may raise the concern confidentially with the appropriate regulatory authority, the police or a Member of Parliament. The employee must inform the original manager/supervisor/next highest level of management/ Legal Representative/Board of Directors before taking this action.


The employee may also take this action if they have reasonable grounds for belief that all of the management consulted are or were involved in the malpractice which they have alleged or that they will be subjected to a detriment if they raise the matter internally.

The rules covering external disclosure do not apply for the purpose of taking confidential legal advice from a professionally qualified lawyer.

### ***2.8 Protection from Victimisation or Detriment***

The Company confirms that, provided the employee raises the concern about malpractice not out of any malice or with a view to personal gain and has reasonable grounds for the belief in the concern:

- so far as reasonably practicable the employee's identity will not be disclosed at any time, unless necessary for the purposes of the investigation, the outcome or to comply with a legal obligation;
- the employee will not be subjected to any harassment, victimisation, detrimental treatment, reprisals or disciplinary action as a result of raising the concern; and
- so far as reasonably practicable any supporting evidence relating to the concern will be kept confidential at all times.

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## ***2.9 Disclosures Outside This Procedure***

If, at any time, it is discovered that the employee has raised a concern maliciously, vexatiously or with a view to personal gain, the employee will lose the protection under this procedure and may be subject to disciplinary action under the Company's disciplinary procedure (including, in certain circumstances, summary dismissal).

## ***2.10 Data Retention***

The data from a whistleblowing report will be retained for five years from the date of closure of the preliminary investigations, without prejudice to other legal deadlines where expressly provided for. The time limit may be extended until the conclusion any litigation, active

## **3. LIST OF FORMS/TEMPLATES**

No forms attached.

## **4. ARCHIVING RULES**

<b>DOCUMENT</b>	<b>RESPONSIBLE</b>	<b>FORMAT</b>	<b>ARCHIVING DURATION</b>
Fina report and all the documents related to the whistleblowing report	Whistleblowing officer	Electronic	5 years