

**REPORTING PROCEDURE TO THE
SUPERVISORY BODY
(“*Whistleblowing*”)**

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DEFINITIONS

Company: Dimar S.r.l.

Code of Ethics: adopted by the Company pursuant to Legislative Decree no. 231/01, is a document with which the Company sets out the set of rights, duties and responsibilities of the Company with respect to all the subjects with whom it enters into a relationship for the achievement of its corporate purpose.

Legislative Decree (D.lgs.) 196/03: the Legislative Decree 30 June 2003, n. 196 - Code regarding the protection of personal data.

Legislative Decree (D.lgs.) 231/01 or Decree: the Legislative Decree 8 June 2001, n. 231 relating to the "Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality" and subsequent amendments and additions.

Recipients of the Code of Ethics: members of Corporate Bodies, employees as well as all those who, even if external to the Company, operate, directly or indirectly, for or with Dimar S.r.l. (e.g. collaborators in any capacity, consultants, suppliers, customers).

Recipients of the Model: the members of the Corporate Bodies, employees as well as those who, although not falling within the category of employees, work for Dimar S.r.l. and are under the control and management of the Company (by way of example but not limited to: interns, contract and project workers, temporary workers).

GDPR: Regulation (EU) n. 2016/679, of 27 April 2016, relating to the protection of individuals with regard to the processing of personal data, as well as the free circulation of such data and which repeals Directive 95/46 / EC (General Data Protection Regulation, in English General Data Protection Regulation).

Law 146/2006: the Law of 16 March 2006 n. 146 (Ratification and execution of the United Nations Convention and Protocols against transnational organized crime, adopted by the General Assembly on November 15, 2000 and May 31, 2001).

Model / MOG: Organization and Management Model pursuant to art. 6 and 7 of Legislative Decree 231/01.

O.d.V .: Supervisory Body provided for by art. 6, paragraph 1, letter b) and 7 of Legislative Decree 231/2001, which is entrusted with the task of supervising the functioning and observance of the Model and of updating it.

Platform: IT tool for managing reports.

Reporting: any news concerning alleged findings, irregularities, violations, conduct and reprehensible facts or any practice that does not comply with the provisions of the Code of Ethics and / or the Organization and Management Model.

Anonymous reporting: when the personal details of the reporting person are not explicit or otherwise identifiable.

Open report: when the whistleblower openly raises a problem without limits related to his / her confidentiality.

Confidential reporting: when the identity of the whistleblower is not explicit, but it is nevertheless possible to trace the same in specific and certain hypotheses indicated below.

Report in bad faith: the report made for the sole purpose of damaging or, in any case, causing prejudice to a Recipient of the Code of Ethics and / or the Model.

Reporting subjects: who witnesses an offense or irregularity in the workplace and decides to report it. They can be the Recipients of the Code of Ethics and / or the Model, as well as any other person who has relations with the Company in order to make the report.

Reported subjects: whoever is the subject to whom the reporting party attributes the commission of the illegal act / irregularity represented in the report. It may be the Recipients of the Code of Ethics and / or the Model who have committed alleged findings, irregularities, violations, conduct and reprehensible facts or in any case any practice that does not comply with the provisions of the Code of Ethics and / or the Organization and Management Model object of the report.

Third Parties: contractual counterparties of Dimar S.r.l., both natural persons and legal persons with whom the Company enters into any form of collaboration contractually regulated and intended to cooperate with the Company. [by way of example but not limited to: collaborators, suppliers; consultants (such as consulting firms, auditing firms, lawyers); other third parties who have with Dimar S.r.l. contractual relationships (eg outsourcing companies, administration companies and temporary employees)].

Employees: persons subject to the management or supervision of a person in a top position pursuant to art. 5 of (D.lgs.) 231/200.

PURPOSE

The objective pursued by this procedure is to describe and regulate the process of reporting violations of offenses or irregularities, providing the whistleblower with clear operational indications about the subject, contents, recipients, and methods of transmission of the reports, as well as with regard to the forms of protection that are prepared by the Company in compliance with the regulatory provisions. This procedure also has the purpose of regulating the methods of ascertaining the validity and validity of the reports and, consequently, of taking the corrective and disciplinary actions necessary to protect the Company.

This procedure applies to all business activities of Dimar S.r.l.

This procedure illustrated below must be faithfully applied by the recipients, in accordance with the standards provided for by the Company's Model 231 and the requirements established by the anti - corruption laws, as well as in compliance with the legal obligations that could derive from the report: in particular, in subject of the obligation to report to the judicial authority and regarding the processing of personal data and protection of privacy.

Furthermore, this procedure is aimed at:

- Guarantee the confidentiality of the personal data of the whistleblower and of the presumed person responsible for the violation, without prejudice to the rules governing the investigations or proceedings initiated by the judicial authorities in relation to the facts that are the subject of the report, or in any case disciplinary proceedings in the event of reports made in bad faith;
- Adequately protect the reporting subject against direct or indirect retaliation and / or discriminatory conduct for reasons connected directly or indirectly to the report;
- Ensure a specific, independent and autonomous channel for reporting.

SCOPE OF APPLICATION

This legislation applies to the Recipients of the Model and / or the Code of Ethics, namely:

- Sole Director;
- Members of the Supervisory Body;
- Employees (staff of the first, second and third professional areas; managers; executives);
- Those who, although not falling within the category of employees, work for Dimar S.r.l. and are under the control and management of the Company (by way of example and not limited to: interns, contract and project workers, temporary workers);
- Those who, although external to the Company, operate, directly or indirectly, for or with Dimar S.r.l. (e.g. consultants, suppliers, customers);

as well as any other person who has a relationship with the Company in order to make the report.

Reporting parties, in their relations with the Company and in accordance with the provisions of the Model and the Code of Ethics, must report the provisions of the paragraph "Subject of the report".

LIABILITY AND DISCLOSURE

This procedure is an integral part of the Model and, therefore, is approved by the Sole Director of the Company who, upon a possible proposal from the Supervisory Body, is also responsible for updating and integrating it. It is accessible in electronic format:

- On the company's website, at <http://www.dimarsrl.com/ita/>

The same dissemination methods set out above are adopted for subsequent revisions and additions to the procedure.

This procedure must be widely communicated, so as to become a constant reference in the company's business activities.

For the purposes of implementing the procedure, training and information to the staff is managed by the competent responsible function in close coordination with the Supervisory Body and with the managers of other company functions.

For collaborators, similar information and publicity of the procedure is provided, also according to differentiated methods, for example through paper delivery with acknowledgment of receipt, possibly distinguishing in relation to the type of contractual relationship with the company.

REFERENCE PRINCIPLES

KNOWLEDGE AND AWARENESS

This reporting procedure represents a fundamental element in order to guarantee full awareness for an effective management of risks and their interrelationships and to guide changes in the strategy and in the organizational context.

GUARANTEE OF CONFIDENTIALITY OF PERSONAL DATA

All the subjects who receive, examine and evaluate the reports and any other subject involved in the process of managing the reports are required to guarantee the utmost confidentiality on the reported facts, on the identity of the reported person and of the whistleblower who is suitably protected from retaliatory, discriminatory conduct. or otherwise unfair.

All reports received, regardless of the channel used, are archived by the body to protect the confidentiality of the whistleblower. The report received by internal mail will be registered by the body.

In the case of transmission of the report to other structures / bodies / third parties for carrying out the preliminary activities, only the content of the report must be forwarded, removing all references from which it is possible to trace, even indirectly, the identity of the reporting party.

PROHIBITION OF DISCRIMINATION AGAINST THE WHISTLEBLOWER

No form of retaliation or discriminatory measures, direct or indirect, having effects on the working conditions for reasons directly or indirectly connected to the complaint is not permitted or tolerated towards the employee who makes a report pursuant to this procedure.

Discriminatory measures are understood as unjustified disciplinary actions, demotion without justified reason, harassment in the workplace and any other form of retaliation that results in uncomfortable or intolerable working conditions.

Employees who believe they have suffered discrimination due to the fact that they have reported an offense must notify the competent body of the discrimination which, having assessed the existence of the elements, reports the hypothesis of discrimination to the structures, functions or bodies competent.

The competent body will evaluate the opportunity / need to adopt acts or measures to restore the situation and / or to remedy the negative effects of discrimination, discussing with the HR manager to assess the existence of the details to initiate the disciplinary procedure against the perpetrator of the discrimination.

The competent body, in agreement with the lawyer responsible for the matter, assesses the existence

of the details to initiate the disciplinary procedure against the employee who discriminated and requests authorization from the Chairman of the Board of Directors, informing the Supervisory Body.

PROTECTION OF THE SUBJECT REPORTED BY REPORTING IN BAD FAITH

All subjects are required to respect the dignity, honor and reputation of each. To this end, the reporting subject is obliged to declare whether he has a private interest connected to the report. More generally, the company guarantees adequate protection from reports in bad faith, censoring similar conduct and informing that the reports sent for the purpose of damaging or otherwise causing prejudice as well as any other form of abuse of this document are a source of responsibility, in the disciplinary and in the other competent offices.

IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGMENT

All the subjects who receive, examine and evaluate the reports are in possession of the moral and professional requisites and ensure the maintenance of the necessary conditions of independence and due objectivity, competence and diligence in carrying out their activities.

CONFIDENTIALITY OBLIGATIONS ON THE IDENTITY OF THE WHISTLEBLOWER AND WITHDRAWAL OF THE RIGHT OF ACCESS TO THE REPORT

With the exception of cases in which liability for slander and defamation is configurable pursuant to the provisions of the criminal code or art. 2043 of the Italian Civil Code and in cases in which anonymity is not enforceable by law (eg criminal, tax or administrative investigations, inspections of supervisory bodies), the whistleblower's identity is protected in every context following the report. Therefore, subject to the aforementioned hypotheses, the identity of the reporting party cannot be disclosed without his express consent and all those who receive or are involved in the management of the reports are required to protect the confidentiality of this information.

Violation of the confidentiality obligation is a source of disciplinary responsibility, without prejudice to further forms of liability provided for by the law.

- With regard to the disciplinary procedure, the identity of the whistleblower can be revealed only in cases where:
- There is the express consent of the reporting party;
- The contestation of the disciplinary charge is based, in whole or in part, on the reporting and knowledge of the identity of the whistleblower is absolutely essential for the defense of the accused person, provided that this circumstance is deduced and proven by the latter in the hearing or by submitting defense briefs;
- The report is made for the purpose of damaging or otherwise causing prejudice to the reported person (so-called reporting in "bad faith") and constitutes a liability by way of slander or defamation pursuant to the law.

With regard, in particular, to the scope of the disciplinary procedure, the identity of the whistleblower cannot be revealed, where the dispute of the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same. If the dispute is based, in whole or in part, on the report and the knowledge of the identity of the whistleblower is essential for the defense of the accused person, the report will be usable for the purposes of the disciplinary procedure only in the presence of the whistleblower's consent to the disclosure of his identity.

In compliance with current legislation, the company has adopted the same forms of protection to guarantee the privacy of the reporting party also for the allegedly responsible for the violation, without prejudice to any further form of liability provided for by law that imposes the obligation to communicate the name of the reported (e.g. requests to the judicial authorities).

REPORTING PARTIES

The reporting system can be activated by the following subjects:

- Employees (any type of contract) who in any case operate on the basis of relationships that determine their inclusion in the company organization, even in a form other than an employment relationship;
- Members of the corporate bodies;
- Third parties, having relationships and business relationships with the company, in a stable manner (eg. Continuous collaborators, strategic suppliers).

THE REPORTED PARTIES

The reports may concern members of corporate bodies, management, employees, external collaborators, collaborators not subordinate to the company, as well as commercial partners, suppliers and all those who have relationships with the company and are referable to any type of unlawful conduct of which it has become aware.

SUBJECT OF THE REPORT

There is no exhaustive list of crimes or irregularities that may be the subject of whistleblowing.

The subject of the report is the commission or attempted commission of one of the predicate offenses of the Company's administrative liability pursuant to Legislative Decree 231/2001 and Law 146/06, or the violation or fraudulent avoidance of the principles and provisions of the Organization and Management Model and / or the ethical values and behavioral rules contained in the Company's Code of Ethics.

The reports may concern, by way of example and not limited to:

- Facts that can integrate crimes, offenses, irregularities;
- Violations of the Code of Ethics and the Organization, management and control model pursuant to D.lgs.231/2001;
- Violations likely to cause damage to the health or safety of employees, users and citizens or to cause damage to the environment;
- Violations likely to cause damage to property or image to the company, the administration to which it belongs or to another public body;
- Violations likely to cause harm to the company;
- Prejudice to users or employees or other subjects who carry out their business at the company;
- Human rights violations;
- Violations regarding privacy.

The report must be made in good faith, must not concern complaints of a personal nature of the whistleblower or claims / requests that fall within the discipline of the employment relationship or relations with hierarchical superiors or colleagues, must not assume abusive tones or contain personal offenses or moral judgments aimed at offending or harming the honor and / or personal and / or professional decorum of the person or persons to whom the reported facts are allegedly ascribed.

Furthermore, reports based on mere suspicions or rumors are not worthy of protection.

CONTENT OF THE REPORT

The whistleblower is required to provide all the elements necessary to allow the competent offices to proceed with the necessary and appropriate checks to verify the facts reported. To this end, the report must preferably contain the following elements:

- Details of the person making the report with indication of the position or function performed within the company;
- The clear and complete description of the facts to be reported;
- If known, the circumstances of time and place in which the facts were committed;
- If known, the personal details or other elements (such as the qualification and the service in which the activity is carried out) that allow for the identification of the person who brought about the facts subject to reporting;
- Indication of any other subjects who may report on the facts subject to reporting;
- An indication of any documents that can confirm the validity of such facts;
- Any other information that can provide useful feedback on the existence of the reported facts.

Reports can also be made anonymously.

It should be noted that anonymous reports, i.e. without elements that allow the verification of their author, even if delivered using the methods specified below, will be taken into consideration for further checks only if:

- Adequately detailed and able to bring out specific facts and situations;
- Do not appear prima facie irrelevant, groundless or unsubstantiated;
- They relate to facts of particular gravity and with content that is adequately detailed and detailed.

The requirement of good faith and the truthfulness of the reported facts or situations remains firm, in order to protect the accused.

REPORTING METHOD

If a reporting person has the reasonable suspicion that one of the violations indicated has occurred or may occur, he has the possibility to make a report in the following ways:

- Open notification, through the e-mail address odv@dimarsrl.com or through the traditional postal channel at the company's headquarters, located in Medolla (MO), Via G. Galilei 6, 41036;
- Open, confidential or anonymous report - depending on the methods chosen by the reporting party -, through the whistleblowing platform, accessible from the company website <http://www.dimarsrl.com/ita/>;
- Anonymous reporting, through the appropriate box for reporting located at the company headquarters.

The reports received through the whistleblowing platform are entered within the relevant portal by the recipient in order to keep track of them.

For reports not made through the whistleblowing platform, a facsimile of the Reporting form is available, both on the company intranet and on the website <http://www.dimarsrl.com/ita/>

The body that receives the report must guarantee the confidentiality of the whistleblower and the information received.

SENDING REPORTS

With reference to the whistleblowing portal, at the end of the report, the non-anonymous whistleblower is issued an identification code through which he can then access his report again and monitor its progress.

The system guarantees that the whistleblower will take charge of the report.

The system also ensures that the non-anonymous whistleblower can be contacted again to acquire useful information for the investigation phase, the possibility of sending further information that may become aware of for the purpose of integrating the facts subject to the report, the possibility of requesting updates on the status of the report: in this way it is possible to establish a sort of direct conversation with the reporting party.

The application is also used to notify the reporting party of the closure of the checks.

The information collected is stored in electronic format on the platform, equipped with defined access profiles, mandatory authentication and automatic tracking of the operations carried out.

ACTIVITIES OF VERIFICATION OF THE FOUNDATION OF REPORTS

The management and verification of the validity of the circumstances represented in the report are entrusted to the competent body, which does so in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other subjects who may report on the facts reported.

The body directly carries out all the activities aimed at ascertaining the facts covered by the report.

It can also avail itself of the support and collaboration of corporate structures and functions when, due to the nature and complexity of the checks, their involvement is necessary; as well as external consultants.

You can directly hear the author of the report - if known - or the subjects mentioned therein.

During the investigation of the report, the right to confidentiality and respect for the anonymity of the whistleblower are reserved, unless this is not possible due to the characteristics of the investigations to be carried out. In which case those who intervened in support of the body are subject to the same duties of conduct, aimed at the confidentiality of the whistleblower.

If, at the outcome of the verification, the report is unfounded, the body that received the report may decide, with a reasoned provision, to file it.

If, at the outcome of the verification, the report is founded, the body that received the report, in relation to the violation will:

- To communicate the outcome of the assessment and their assessments promptly to the Chairman and, at the earliest possible meeting, to the Sole Director;
- To communicate the outcome of the assessment to the Head of the structure to which the perpetrator of the ascertained violation belongs, so that, if necessary, he / she can carry out a further verification possibly supported by lawyers, as well as the adoption of the management measures of competence, including, the conditions, the exercise of disciplinary action;
- To take any further measures and / or actions that in the specific case become necessary to protect the company, including, where necessary, the submission of the complaint to the competent judicial authority.

In order to guarantee the reconstruction of the different phases of the process, the OdV is required to document, by keeping electronic and / or paper documents, the reports received, in order to

guarantee complete traceability of the actions undertaken for the fulfillment of the its institutional functions.

The documents in electronic format are stored in a "directory" protected by authentication credentials known by the members of the OdV or by subjects expressly authorized by the OdV, within the space of the dedicated server.

In the event of reports produced in obvious bad faith, the OdV reserves the right to archive them by deleting the names and elements that may allow the identification of the persons reported.

The paper documents are stored in an identified place whose access is allowed to the members of the OdV or to persons expressly authorized by the OdV.

SANCTIONS APPARATUS

The criminal and disciplinary responsibility of the whistleblower remains valid in the event of a libelous or defamatory report pursuant to the criminal code and art. 2043 of the civil code.

Any forms of abuse of this procedure, such as reports found to be unfounded, made with willful misconduct or gross negligence, or those manifestly opportunistic and / or made for the sole purpose of damaging the complainant, are a source of responsibility, in disciplinary and other competent offices. or other subjects, and any other hypothesis of improper use or intentional exploitation of this policy.

Disciplinary sanctions will be proportionate to the extent and severity of the unlawful conduct ascertained and may also lead to termination of the relationship, in compliance with the provisions of the law and the applicable CCNL regulations.

All ascertained violations of the measures to protect the whistleblower are also sanctioned in the same way

INFORMATION PURSUANT TO ART. 13 OF THE EU REGULATION 2016/679 GENERAL DATA PROTECTION REGULATION (“GDPR”)

Dimar S.r.l. based in Medolla (MO), Via G. Galilei n. 6, owner of the processing of personal data, pursuant to art. 13 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") makes it known that the personal data acquired through the report will be processed exclusively for purposes related to compliance with the obligations deriving from Legislative Decree 231/2001, as well as used, and subsequently stored, mainly in paper form.

Once the legitimacy of "anonymous" reports is also recognized, the provision of personal data appears optional and a refusal to do so will not have any consequence on the validity of the work of the Supervisory Body of Dimar S.r.l.

The reporting party remains, in any case, personally responsible for any defamatory content of their communications and Dimar S.r.l., through its O.d.V., reserves the right not to take into consideration the reports produced in evident bad faith.

Dimar S.r.l. also reminds that the data provided must be relevant, complete and not excessive in relation to the purposes of the report, so that the O.d.V will be free not to follow up on reports concerning conduct or subjects unrelated to the obligations deriving from Legislative Decree 231/2001. Except for the fulfillment of obligations deriving from the law, the personal data provided will have no scope for communication and dissemination.

According to the terms, methods and limits of applicability established by current legislation, it is possible to know your data and exercise the various rights provided for in articles 15 to 22 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") relating to their use (rectification, updating, cancellation, limitation of treatment, opposition, etc.).

For the exercise of the aforementioned rights, it will be necessary to contact the Supervisory Body directly, the Data Processor designated by the Data Controller pursuant to Articles 28 and 29 of the European Regulation n. 679/2016 via e-mail address odv@dimarsrl.com or by ordinary mail to the Supervisory Body c / o Dimar S.r.l., Via G. Galilei n. 6, 41036 Medolla

FACSIMILE REPORTING FORM TO THE O.D.V.

Reporting Form to the ODV

Reporting of the commission or attempts to commit one of the offenses contemplated by Legislative Decree 8 June 2001, n. 231, containing "Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of the Law of 29 September 2000, n. 300 ", or the violation or fraudulent avoidance of the Organization and Management Model and / or the Code of Ethics of Dimar S.r.l.

DATA OF THE REPORTER (IN CASE OF NOT ANONYMOUS REPORTING)

First name:

Last name:

Organizational Unit (if Dimar S.r.l. employee):

Phone:

E-mail:

DETAILED DESCRIPTION OF THE BEHAVIOR GIVING UP THE REPORT

Date / period in which the fact occurred

Physical place where the fact occurred

Description of the fact

AUTHOR OF THE BEHAVIOR SUBJECT OF THE REPORT

OTHER POSSIBLE SUBJECTS IN KNOWLEDGE OF THE FACT AND / OR ABLE TO REPORT ON THE SAME

ANY OTHER INFORMATION THAT MAY PROVIDE USEFUL FEEDBACK REGARDING THE EXISTENCE OF THE REPORTED FACTS

Data

Signature

Information pursuant to art. 13 EU Regulation 2016/679 General Data Protection Regulation ("GDPR")

Dimar S.r.l. based in Medolla (MO), Via G. Galilei 16, owner of the processing of personal data, pursuant to art. 13 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") announces that your personal data acquired through this report will be processed exclusively for purposes related to compliance with the obligations deriving from Legislative Decree 231/2001, as well as used, and subsequently stored, mainly in paper form. Once the legitimacy of "anonymous" reports is also recognized, the provision of your data appears optional and your refusal to do so will have no consequence on the validity of the work of the Supervisory Body of Dimar S.r.l. (hereinafter more simply O.d.V.). The reporting party remains, in any case, personally responsible for any defamatory content of their communications and Dimar S.r.l., through its O.d.V. reserves the right not to take into consideration the reports produced in evident "bad faith". Dimar S.r.l. also reminds you that the data you provide must be relevant to the purposes of the report, so that the Supervisory Body will be free not to follow up on reports concerning conduct or subjects unrelated to the obligations deriving from Legislative Decree 231/2001. Except for the fulfillment of obligations deriving from the law, the personal data you provide will have no scope for communication and dissemination. According to the terms, methods and limits of applicability established by current legislation, it is possible to know your data and exercise the various rights provided for in articles 15 to 22 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") relating to their use (rectification, updating, cancellation, limitation of treatment, opposition, etc.).

To exercise the aforementioned rights, you can contact the Supervisory Body directly, the Data Processor designated by the Data Controller pursuant to Articles 28 and 29 of EU Regulation 2016/679, by e-mail address odv@dimarsrl.com, by ordinary mail to the Supervisory Body c/o Dimar S.r.l., Via G. Galilei 6, 41036 Medolla (MO).

