



Clear information on the channel, procedures and prerequisites for making reports (art. 5 of (It.) Legislative Decree no. 24/2023)

1. WHISTLEBLOWING: How to anonymously or confidentially report an offence of which you have become aware

a) The internal channel established by Poplast and FM Plastic

Poplast and FM Plastic, in an effort to comply with Directive (EU) 2019/1937 and (It.) Legislative Decree of 10 March 2023, no. 24, which transposed its contents into national law, has set up a special channel through which to report possible unlawful acts by employees, collaborators or directors of the Company. This channel makes it possible for anyone who has become aware of one or more of the types of misconduct listed in paragraph "4. Who can make a report?", to report them, anonymously or in any case confidentially, to an external law firm specially appointed to handle the case, via a platform protected by encryption measures. The platform guarantees the confidentiality of the report's content and of the whistleblower's identity, and protects the latter from any possible act of retaliation. It also makes it possible to send a report while remaining completely anonymous, if that option is chosen. Among the ways to make a report, in addition to filling in the forms on the platform, the Whistleblower can choose to record a voice message, which is captured with a distortion of the subject's voice to ensure maximum confidentiality.

In any case, the Whistleblower will receive feedback within seven days of the submission of the report, and the outcome of the report and any measures taken by the Company shall be communicated within ninety days.

Instructions on how to use this internal channel are contained in section "5. *Poplastgroup's internal channel: instructions for use*", which also includes the link for making a report.

b) The external channel set up by the ANAC (National Anti-Corruption Authority)

In addition to the internal channel set up by the Company, there is a further external channel set up by the ANAC (National Anti-Corruption Authority), to which reports of unlawful acts can be directly sent only in the following cases:

- i. The internal reporting channel has not been activated by the company or, if activated, is unreliable in terms of confidentiality safeguards;
- ii. A report has already been made to the internal channel, but either it has not been followed up or the whistleblower has a genuine fear that it may lead to a risk of retaliation against him/her;
- iii. The breach to be reported may constitute an imminent or obvious danger to the public interest.

Moreover, the external ANAC channel must be used in the event that one intends to communicate that one has suffered retaliation, so as to keep one's identity confidential and benefit from the protections granted by the legislation. Please note, in fact, that the aforementioned external channel is also guaranteed by encryption measures and security protocols, which ensure the confidentiality of the whistleblower's identity and of the report's content.

To make a report to ANAC, if one of the above conditions are met, it is possible to access the application through the ANAC services internet portal at the following link: <https://servizi.anticorruzione.it/segnalazioni/#/>

2. What can be reported?

Violations or well-founded suspicions of violations that harm the public interest or the integrity of the Company may be reported. In particular, the following are included in the facts to which the reports may refer:

- administrative, accounting, civil or criminal offences;
- relevant unlawful conduct within the meaning of (It.) Legislative Decree of 8 June 2001, no. 231, or violations of the Organisation, Management and Control Models (e.g. violations of Control Protocols, violations of the Code of Ethics, commission of offences relevant to Legislative Decree 231, etc.);
- offences falling within the scope of EU legislation in 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; protection from radiation and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of EU competition and State aid rules, as well as infringements relating to the internal market pertaining to acts in breach of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- acts or conduct that frustrate the object or purpose of the provisions of acts of the European Union in the aforementioned areas.

The information may relate both to violations that have been committed and to violations that have not yet been committed that the whistleblower reasonably believes could be committed on the basis of concrete evidence. Conduct aimed at concealing or destroying evidence of violations may also be reported.

3. Protecting the Whistleblower from retaliatory acts

A Whistleblower who considers that he/she has suffered a retaliatory and/or discriminatory act, as a consequence of the complaint made, must inform ANAC through the external channel set up for this purpose, in the manner summarised in paragraph 1, b).

Retaliatory and/or discriminatory measures include, but are not limited to, unjustified disciplinary actions, unjustified job changes, harassment in the workplace and/or any other kind of mobbing directly and/or indirectly linked to the Whistleblowing that has an effect on the Whistleblower's working conditions.

4. Who can make a report?

Suspected violations must relate to conduct, acts or omissions of which the Whistleblower has become aware in the "work context". Hence, not only employees of the Company, but also consultants, collaborators or trainees of the Company are deemed to be entitled to make a report. Shareholders and persons on whom Company administrative, management, control, supervisory or representative powers have been conferred, or, for example, employees of supplier companies or customer companies, to the extent that they are aware of the facts by reason of their work activities, are also entitled to report an alleged violation.

Suspected reportable violations may also relate to events preceding or following the termination of the legal relationship with the Company (e.g. employee resignation or dismissal, etc.).

5. Poplastgroup's inner channel: instructions for use

To use the internal channel and submit a report, it is necessary to go to poplast.it website, in the dedicated section, and access the portal via the following link: <https://poplastgroup.integrityline.com/frontpage>.

A “Home Page” window will open at the bottom of which there are two blue boxes, one of which is dedicated to sending reports, called “Send Report”, and the other is called “Secure Inbox”, which is used to monitor the progress of a report already made and to communicate in a secure environment with the case manager.

Clicking on the “Send Report” box will open a form to be filled in to provide information relevant to sending a report. It is also possible to record a voice message, attach a file or photograph by clicking on the icons at the top right of the page.

When the form has been filled out, the user is asked whether he/she wishes to remain anonymous, by placing an appropriate flag, or to indicate his/her name, e-mail and telephone number to the case manager only. In the latter circumstance, however, it is advisable to communicate a personal (non-business) telephone and e-mail in order to maintain confidentiality.

Lastly, a password must be created to finish and send the report.

Each report is automatically assigned a unique code by the system, which will be immediately communicated to the Whistleblower with the confirmation that the report has been sent. This code must be kept with care, as it constitutes a credential, together with the previously created password, to access, by clicking on the “Secure Inbox” box, information on the report already sent and communications with the case manager.

Lastly, please note that at the top of the navigation bar it is possible to view and download the “privacy policy” and the “whistleblowing policy” (which contains a detailed guide on how to use the platform, with pictures and screenshots of possible operations). From the same navigation bar, it is possible to access the “Secure Inbox” and how to select the language in which to send the alert (Italian or English).

6. Official report and public disclosure

The right of anyone who becomes aware of an unlawful act to report it to the competent Authorities remains unaffected. If the Whistleblower is a Public Official or a person in charge of a Public Service, such reporting is mandatory.

Along with making an official report, there is also a further way of reporting that consists of public disclosure. The Whistleblower aims to thereby bring information about violations into the public domain, through the press, social media, etc. However, in the latter case, the legislation only grants protection to the Whistleblower in the following cases:

- I. The Whistleblower did not receive a reply to the internal report within the prescribed time limit and, when he/she made a subsequent external report, he/she did not receive a reply to it within a reasonable time limit either;
- II. The Whistleblower approached ANAC directly through the external channel, without receiving a reply within a reasonable time;
- III. There is an imminent or obvious danger to the public interest that justifies direct disclosure (e.g. irreversible harm to the physical safety of persons);
- IV. The Whistleblower has reasonable and well-founded reasons that a report may involve a risk of retaliation or may not be effective because the recipient is colluding with the author of the report.

7. Anonymous reports and their processing

If the Company receives anonymous reports through the internal reporting channel, it shall treat them in the same way as ordinary reports, in accordance with the criteria laid down in the legislation in force.

In any case, the anonymous whistleblower or complainant, subsequently identified, who has informed ANAC that he or she has suffered retaliation, may benefit from the protection that the decree guarantees against retaliatory measures.