



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

WHISTLEBLOWING INSTRUCTION

Abaco s.p.a.

Head Office

Piazza Vilfredo Pareto 9

46100 Mantua

Version 1

Revision	Publication date	Author	Reason for revision
0	14/02/2023	G.Ghilardi	First draft
1	18/9/2023	G.Ghilardi	Instructional Adjustment to Legislative Decree No. 24/2023 (underlined parts)



ABACO S.p.A. con socio unico
Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova
Sede secondaria: Via Magenta, 5 - 00185 Roma
C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.
Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

abacogroup.com

INDEX

1. Purpose	3
2. Normative context	3
3. Introduction to whistleblowing	3
4. Departments and stakeholders	4
5. Ways and timescales for handling alerts	5
5.1 Internal Channel	5
5.2 ANAC channel	6
5.3 Other external channels	6
6. Protection and support measures	6
7. Retaliation and Reporting	6
8. Procedures and other related documents	6
9. Description of the procedure	7
10. Handling of reports and investigation by the Supervisory Board	8
11. Protecting the reporter	8
12. Operational modes of transmission reporting	10



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

1. Purpose

The purpose of this document is to define the operating procedures for the management of reports and any ensuing investigations, in respect of the offences provided for by Legislative Decree no. 24/2023 and conduct relevant under the Code of Ethics, based on objective, precise and concordant findings, or violations of the Company's Organisation and Management Model, as already set out in Protocol 231 "MANAGEMENT OF RELATIONS WITH PUBLIC ADMINISTRATIONS, ANTI-CORRUPTION RULES AND WHISTLEBLOWING PROCEDURE".

2. Normative context

The Legislature passed Law No. 179 of 30 November 2017, containing "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (so-called "Whistleblowing Law"). The Decree-Law No. 24/2023 transposing Directive (EU) 2019/1937 and repealing certain provisions of Legislative Decree No. 231/2001 and Law No. 179/2017 was issued (on 9 March 2023, and published in the Official Gazette on 15 March 2023).

This procedure reflects the legislation in force and applies the ANAC guidelines approved by resolution 311 of 12/7/2023 and the guidelines issued by Confindustria in October 2023.

These provisions apply to all private entities that have employed at least 50 workers in the last year, and to entities that adopt organisation and management models (Legislative Decree 231/2001)

3. Introduction to whistleblowing

Whistleblowing' is a report made by a person inside or outside the company who detects a violation of the whistleblower's work environment:

- Torts
- Administrative offences
- Offences under Legislative Decree No. 231/2001 and violations of the operating protocols of the Organisation and Management Model and/or the Code of Ethics drawn up and disseminated pursuant to Legislative Decree No. 231/01.
- Offences related to the violation of EU law;
- acts or omissions detrimental to the EU's financial interests;
- acts or omissions relating to the internal market, free movement of goods, persons, services and capital (including matters of competition and State aid, taxation to obtain a tax advantage);
- acts or conduct that frustrate the object and purpose of laws and regulations as well as those protecting the EU's financial interests and regulating the internal market;
- Conduct aimed at concealing the above violations.

The Company, in application of the Code of Ethics, has implemented reporting systems to allow those entitled to report acts or facts that may constitute conduct incompatible with the



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

Organisation, Management and Control Model in force pursuant to Legislative Decree 231/01 or with the other types of violation identified above.

By way of example only and certainly not exhaustively, therefore, acts or facts concerning conduct or behaviour such as

- improper use of the powers and delegations granted;
- misrepresentation, falsification/obstruction of financial, accounting/tax records and other serious administrative or tax violations;
- payments and disbursements to unauthorised persons and/or in violation of the internal authorisation process, including for the purpose of internal fraud, theft and embezzlement;
- false signing of contractual documents or dispositive forms;
- activities carried out in a situation of conflict of interest;
- violations of corporate and financial transparency provisions;
- unlawful access to information systems and/or unlawful data processing, including through the use of credentials of other persons;
- violations of corporate protocols 231/01;
- violation of rules and procedures for the prevention of risks in the field of food safety, occupational safety, environmental protection regulations and data privacy.

It is understood that the reports must have fundamental and circumspect characteristics and must therefore be clear in the circumstances of time and place, in the description of the fact and in generalities or other elements that allow the identification of the person to whom the fact is attributed.

The following are excluded from the scope of the procedure:

- reports on situations of a personal nature concerning claims or grievances relating to relations with hierarchical superiors or colleagues, as well as relating to the performance of one's work;
- reports based on mere suspicions, rumours, unreliable indiscretions (ex. rumours)
- reports that are unfounded or already fully in the public domain

Anonymous reports are taken into account and treated in the same way as ordinary reports.

4. Departments and stakeholders

The subjective scope of application of this discipline has become very broad with Decree 24/2023 and thus extends no longer only to those who qualify as employees but to the outside world.

The persons involved in the activities under this procedure and protected in the event of a report are:

- Candidates (if information on violations was acquired during the selection process or in other pre-contractual steps)
- All employees, including probationary ones, who may report violations of the Company's Organisation and Management Model, of which they have become aware by reason of their functions/duties;
- Former employees (if information on violations was acquired in the course of employment)



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

- Self-employed workers, collaborators, trainees and volunteers (also unpaid or with agency or commercial collaboration contracts) working for private sector entities
- Managing Director, shareholders and persons with administrative, management, control, supervisory or representative functions (also de facto)
- Suppliers of goods and services and consultants

Moreover, persons other than those who report but who may be subject to retaliation because of their role in the reporting process also enjoy the same protections:

- The Facilitator: one who assists the reporter and belongs to the same work context
- Staff in the same work environment with a stable emotional link to the reporter
- Work colleagues of the reporter
- Entities owned by the reporter
- Entities to which the reporter makes public disclosure
- Entities operating in the same context as the reporter

5. Ways and timescales for handling alerts

5.1 Internal Channel

The channels through which the decree gives the possibility to submit reports are different.

- Internal channels of private entities
- External channel at ANAC
- Public Disclosure
- Complaint to the judicial authority.

The internal channel described below has been defined within the MOG 231 and guarantees the levels of confidentiality and modalities required by law.

Reports can always be made in written and oral form.

The persons who receive the reports must be defined, which may be either internal or external.

Abaco having set up the OMC 231 entrusts the management of reports to its Supervisory Board and internally the management of the channel to the Compliance Department.

The supervisory body issues the reporting person with an acknowledgement of receipt of the report within 7 days from the date of receipt.

The proceedings initiated following receipt of the report must be concluded, with acknowledgement, within 3 months from the date of the acknowledgement of receipt (or, failing that, 7 days from the submission of the report).

The terms of access and this information notice are published on the company's corporate website and thus available to all stakeholders.

If persons outside those listed above receive reports that are clearly of the whistleblowing type, they are obliged to forward such reports to the relevant persons within 7 days of receipt.

The establishment and publication of this procedure and reporting methods are subject to a formal act in accordance with the OMC 231.



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

The characteristics of confidentiality and the way in which data is processed are published on the reporting channel in the privacy policy.

5.2 ANAC channel

The ANAC (National Anti-Corruption Authority) has set up an electronic and a telephone channel for reporting according to the regulations, as one of the possible ways of reporting.

The online platform can be reached at: <https://www.anticorruzione.it/-/whistleblowing>

The telephone channel can be reached at: +39 06 36723368

Both modes reflect the characteristics of confidentiality required by law.

5.3 Other external channels

Please also note that two other external channels for reporting whistleblowing are also available, which can only be used if the previous two channels (internal and ANAC) were unsuccessful:

- PUBLIC DISCLOSURE: through the press and other media
- The complaint to the judicial AUTHORITY

6. Protection and support measures

The legislation provides a set of protections for the reporter:

- Protection of the confidentiality of the reporter and all persons involved
- Protection from retaliation
- Limitation of liability with respect to detection

7. Retaliation and Reporting

Retaliation is any act, conduct or omission, even if only attempted or threatened, that causes or is likely to cause unfair harm to the whistleblower or to persons involved with the whistleblower.

Alleged retaliation must be reported exclusively to ANAC through the channels provided by the body.

The finding of retaliation provides for administrative sanctions as well as the nullity of the effects of the retaliation.

8. Procedures and other related documents

- Organisation, Management and Control Model pursuant to Legislative Decree No. 231 of 8 June 2001;
- Code of Ethics of the Company;



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

- 231/01 company protocols and internal procedures
- Whistleblowing privacy policy

9. Description of the procedure

In compliance with D.lgs. 24/2023 and its Organisational, Management and Control Model pursuant to Legislative Decree 231/01, the procedures for transmitting to the Supervisory Board reports concerning conduct that may constitute the possible commission of offences.

In order to facilitate reporting, the following channels have been defined:

- through the **integrityline.com** web application, as the primary reporting channel suitable for guaranteeing, by computerised means, the confidentiality of the reporter's identity, in compliance with the legislation (hereinafter, the 'Software'), it is explained how the individual employee can access the Software; this mode also has the possibility of leaving voice messages with a disguised voice.
- by means of a sealed envelope sent to the Company with the name "CONFIDENTIAL PERSONNEL" and addressed to the Chairman of the Supervisory Board, which the function in charge of sorting the mail shall immediately and confidentially forward to the professional address of the same;
- by letter addressed to the current Chairman of the Supervisory Board, Dr. Marco Prandi, at his professional address PROGESA Viale Italia, 21 46100 Mantova;

The procedure normally requires the identification of the reporter, who is protected in the forms described below: however, the Company will also take into consideration anonymous reports, where these are adequately detailed as to the places, times and ways in which they are made, and are such as to bring out specific contexts (e.g.: documentary evidence, indication of particular names or qualifications, mention of specific offices, proceedings or particular events, etc.).

The report - even the non-anonymous one - must be circumstantial and as complete and exhaustive as possible.

The whistleblower is required to provide all the available and useful elements to enable the competent persons to carry out the due and appropriate checks and verifications to confirm the validity of the facts reported.

For a report to be substantiated, these requirements do not necessarily have to be present at the same time as the report, in view of the fact that the reporter may not be in full possession of all the information requested.

Through the IT channel and thus through the software, the reporter will be guided through each stage of the reporting process and will be asked, in order to better substantiate the report, to fill in a series of fields that must be completed in accordance with the requirements.

It is essential that the elements indicated are known directly to the reporter and not reported or referred to indirectly by others.



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

10. Handling of reports and investigation by the Supervisory Board

Once the report has been received according to the channels envisaged in this procedure, the Supervisory Board will start the investigation as defined in the protocol "MANAGEMENT OF RELATIONS WITH PUBLIC BODIES".

ADMINISTRATION, ANTI-CORRUPTION RULES AND 'WHISTLEBLOWING' PROCEDURE'.

11. Protecting the reporter

The entire process must in any case guarantee the confidentiality of the identity of the whistleblower from the moment the report is received and at every stage thereafter, unless ordered by the judicial authorities.

To this end, the Company protects all whistleblowers by providing in its protocol 'MANAGEMENT OF RELATIONS WITH PUBLIC ADMINISTRATIONS, ANTI-CORRUPTION RULES AND "WHISTLEBLOWING" PROCEDURE':

The protection of the confidentiality of the reporter:

- The identity of the reporting person may not be disclosed to persons other than those entrusted with the task of managing the reporting channel or with the task of following up the reports, unless:
 - the reporting person has not given his or her express consent
 - knowledge of the identity of the whistleblower is not indispensable for the defence of the accused in the context of disciplinary proceedings following a charge based, in whole or in part, on the report submitted (but the express consent of the whistleblower is always required to use the report for disciplinary purposes)
 - knowledge of the identity of the whistleblower is not indispensable for the defence of the accused or the person involved in the management proceedings

The prohibition of discrimination against whistleblowers.

Legislative Decree No. 24/2023 provides for a general prohibition of retaliation against persons who make reports, public disclosures or complaints. The protection also extends to the facilitators and colleagues of whistleblowers.

They are considered retaliatory acts, for instance:

- dismissal, suspension or equivalent measures
- downgrading or non-promotion
- change of duties, change of place of work, reduction of salary,
- modification of working hours
- suspension of training or any restriction of access to it
- negative merit notes or negative references
- the adoption of disciplinary measures or other sanction
- coercion, intimidation, harassment or ostracism



ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

abacogroup.com

- discrimination or otherwise unfavourable treatment
- non-renewal or early termination of a fixed-term employment contract
- reputational damage economic or financial damage



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

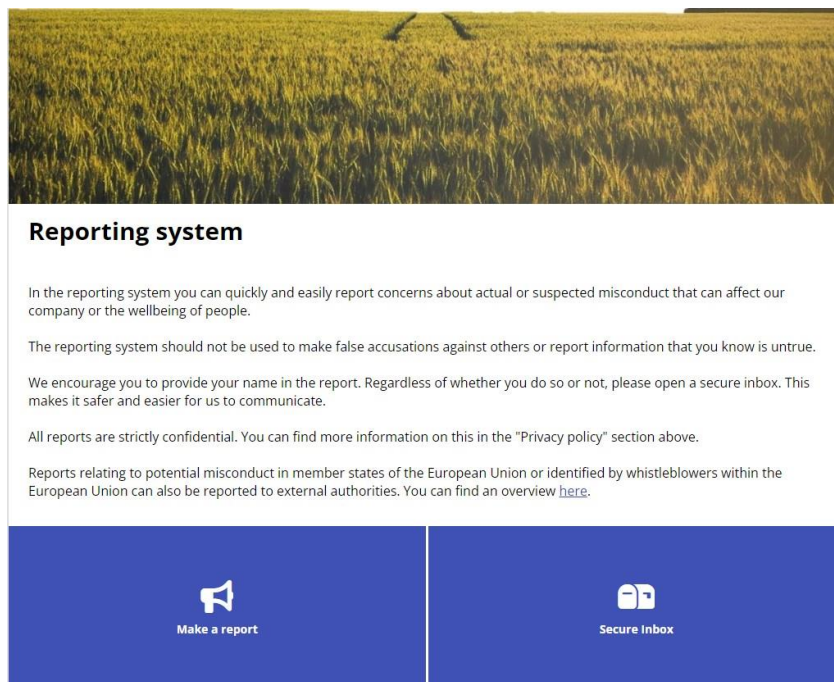
Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

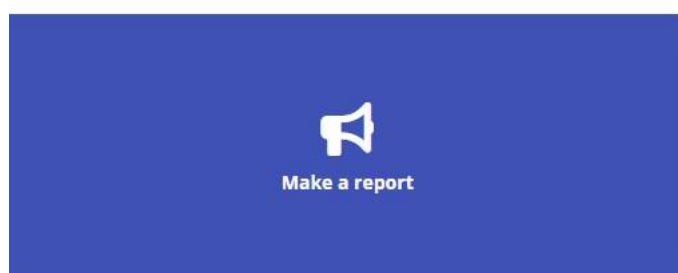
Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

12.Operational modes of transmission reporting

1. Access the link <https://abaco.integrityline.com/> ,



2. After reading the instructions, click on '**Send Report**'.



3. After having choose where the incident occur, filling in the form by entering the requested data (please do not use the company e-mail account, as required by the Privacy Guarantor)



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

Where did the incident occur?

Ireland

Italy

United Kingdom

Make a report

Where did the incident occur?

What is your suspicion?

Do you work in the organisation?

In which company did the incident take place?

Please give the name of the affected department.

Who is involved in the incident?

In which country did the incident take place?

In which city did the incident occur?

Contact information

You can choose to submit the report anonymously, but we encourage you to provide your name and contact details in the fields below.

☐ Stay anonymous

Name

Phone number

Email

Secure Inbox

Please open a secure inbox by creating your own password, even if you have already given your contact details. In this way we can ensure that protected communication will continue to take place.

After you submit the report, you will be given a randomly generated Case ID. Please make a note of this along with your password. You must use both to log in the inbox.

Use your inbox if you want to send more information about the case or see case-related information from us. If you wish, all communication with us remains anonymous.

Once your case has been processed, you can find the answer to your request in the inbox. If you have provided your email address, you will receive an automatic notification once a message has been added. If you have chosen anonymous reporting, please log in regularly to see if you have received any message.

Enter your password

Password

Repeat password

Security validation

☐ I have read and understood the Privacy Policy

Next

4. Please note that, if you wish, you may send your report anonymously, provided that it is



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

adequately circumstantiated as to the place, time and manner of execution, and made in such a way as to bring out specific contexts (e.g.: documentary evidence, indication of particular names or qualifications, mention of specific offices, proceedings or particular events, etc.).

Contact information

You can choose to submit the report anonymously, but we encourage you to provide your name and contact details in the fields below.

☐ Stay anonymous

Required

Required

Required

- It is possible to insert attachments such as files or photos, or to record voice messages (where the voice will be disguised) using the controls at the top right of the page

Make a report



- Carefully read the instructions on the InboxSecure

Secure Inbox

Please open a secure inbox by creating your own password, even if you have already given your contact details. In this way we can ensure that protected communication will continue to take place.

After you submit the report, you will be given a randomly generated Case ID. Please make a note of this along with your password. You must use both to log in the Inbox.

Use your inbox if you want to send more information about the case or see case-related information from us. If you wish, all communication with us remains anonymous.

Once your case has been processed, you can find the answer to your request in the Inbox. If you have provided your email address, you will receive an automatic notification once a message has been added. If you have chosen anonymous reporting, please log in regularly to see if you have received any message.

- Enter the password to be used later, together with the report number to access the secure inbox, then make sure to keep the password entered securely.



abacogroup.com

ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

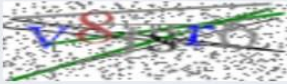
Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu

Enter your password

Security validation



Required

☐ I have read and understand the Privacy Policy.

8. Accept the privacy policy that is always available on the home page of the site.
9. Proceed to send the report with the 'Send' button
10. The software will display confirmation that the report has been sent and will show the report number, which you will need to access your secure inbox


Confirmation


Thank you. We have received your case. We will start processing the case as soon as possible.

Once your case has been processed, you can find the answer to your request in the Inbox. If you have provided your email address, you will receive an automatic notification once a message has been added. If you have chosen anonymous reporting, please log in regularly to see if you have received any message.

Important:

Please make a note of the following case ID as it is proof that you sent this report and that it was duly received. You can use it, together with your password, to log in at any time. You can view our feedback and, if you wish, enter into another, protected dialogue. Thank you

Your Case ID: **3CEE-CE01511** 



You have opened a secure Inbox. To log into the Inbox, you must use the password you just typed in. If you forget one of your credentials (Case ID or password), you will need to submit a new report. For security reasons and protection of your anonymity, we cannot recover them.

11. The SB will proceed to start the investigation as described in the relevant Protocol. You will be able to view the progress of your report by accessing the Software from the link <https://abaco.integrityline.com/> and clicking on the 'Inbox Sicura' button.



abacogroup.com

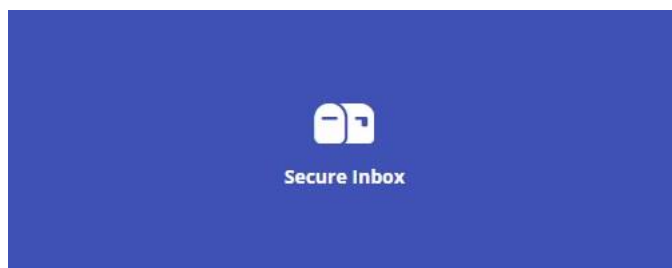
ABACO S.p.A. con socio unico

Sede legale: Piazza Vilfredo Pareto, 9 - 46100 Mantova

Sede secondaria: Via Magenta, 5 - 00185 Roma

C.F./PIVA 01588630200 REA MN168716 Cap.Soc. € 120.000 i.v.

Tel. +39 0376 222181 abaco.mantova@pec.it info@abacogroup.eu



12. The software will ask you to enter the report number and your password

Case access

When you create an Inbox, you will be given a Case ID, and you will choose a password. You can use the Case ID and password to log in to the Inbox in order to see if you have received any questions. All communication with us is anonymous if you wish it to be. If you forget one of your credentials (Case ID or password), you will need to submit a new report. For security reasons and protection of your anonymity, we cannot recover them.

Case ID

3CEE-CE01511

Password

.....

Cancel

Login

13. From the page that opens you can check any replies from the SB and manage communications

Secure Inbox

CORRESPONDENCE

CASE

CASE ID

There are no messages.

Write a message