

1) What does the term Whistleblowing mean?

Literally, Whistleblowing means to «blow the whistle». This term refers to the system to manage illegal notifications applied by Next Turbo Technologies S.p.A. («NTT») in conformity with the Legislative Decree of 10 March 2023, n. 24 as well as the relevant operating tools and protections required by law for those who decide to signal such illegalities.

2) How can I understand if I can lawfully notify this in compliance with Legislative Decree. 23/2023?

This can be notified if you are in one of the following categories:

- Apical subject (who has functions regarding administration, management, control, supervision or representation)
- Employee
- Free-lance worker
- Professional agent
- Consultant
- Supplier
- Trainee
- Voluntary worker
- Share-holder.

If you are in one of these categories you can make a report in all the following cases:

- when the legal relationship has not yet started and/or been formalised, if the information is acquired during the selection process (interviews, etc.) or pre-contractual stages;
- during the trial period;
- after the conclusion/termination of the legal relationship, if the information regarding the illegalities has been acquired during the relationship.

3) What can I report?

NTT is a small company, but with an Organisation Model in compliance with Legislative Decree 231/2001. For companies like NTT the law specifies that only certain types of illegality can be modified:

- **SIGNIFICANT OFFENCES PURSUANT TO LEGISLATIVE DECREE 231/2001**
- **INFRINGEMENTS TO MODEL 231**

NB: it must deal with active or omissive conduct , actuated or not yet actuated (but concerning which there is a rational reason to deem it could take place, based on concrete elements) that harm the integrity of the Company.

Before sending the notification , make sure that this enters within this case study. Otherwise it could be **set aside** as inadmissible or possibly treated as «**ordinary**».

4) Who manages the communications?

The Manager of the notifications («Manager») is an external subject to NTT who is independent and impartial, assigned as the person of the Supervisory Body nominated in compliance with Legislative Decree. 231/2001 (avv. Andrea Palumbo).

The Manager is the only subject authorised to have access and manage the notification channels.

5) How can I make a notification?

If within one of the categories foreseen by the law, choose one of these so-called «internal» channels :

- 1) ONLINE PLATFORM**
- 2) SEND A LETTER BY SECOND CLASS MAIL**
- 3) MEETING/TELEPHONIC CONVERSATION WITH THE MANAGER**

5.1) Internal channels: online platform

It is possible to access the following link <https://areariservata.mygovernance.it/#!/WB/NextTurboTechnologies>

The platform is operational 7 days a week, 24 hours a day, and ensures anonymity and privacy also by the use of cryptography tools.

5.2.) Internal channels: send a letter by second class mail

Prepare three closed envelopes: the first containing the identity data and a copy of the identity document (if you decide to reveal your name), the second containing the text of the notification. Both the aforesaid envelopes are to be inserted in the third envelope and outside it is to have the following wording: "For the attention of the Notification Manager of Next Turbo Technologies S.p.A. – Supervisory Body avv. Andrea Palumbo - Corso di Porta Vittoria n. 18, Milano, 20122 - notification in compliance with Legislative Decree of 10 March 2023, n. 24".

If you do not wish to remain anonymous, we advise you to send it by registered letter with recorded delivery.

5.3.) Internal channels: meeting/telephonic conversation with the notification Manager

You can request a meeting or a telephonic conversation with the Manager sending a letter by second class mail to the address indicated above or by a specific communication on the online platform.

In these cases, we underline that, with your consent expressed in conformity with GDPR, the oral notification will be recorded on a suitable device for storage and listening, or by a report.

If it is intended to make a notification and/or request a meeting/telephonic conversation with the Manager by letter, first of all you must specify regarding the relevant communication that:

- It is a “notification within the applicative environment of Legislative Decree of 24/2023” or a “Whistleblowing communication” or a “confidential notification to the Manager”;
- You intend to maintain your identity anonymous,
- You intend to take advantage of the specific protections provided in the event of any retaliatory measures.

Only in the case in which the notification concerns the actual Manager, you can contact the Board of Auditors of NTT sending a letter in closed envelope, as indicated above, to the following address:

⇒ To the attention of the Board of Auditors of Next Turbo Technologies S.p.A. – Via Robbioni, 39 – 21100 Varese (VA), Notification in compliance with Legislative Decree of 10 March 2023, n. 24

6) What information is to be entered in the notification?

To increase the possibility that your notification is downloaded and has a positive result, make sure that the following data is indicated in detail:

- Company in which the fact has occurred and which is to be signalled (NTT)
- indication of the relationship that exists between you and NTT and your professional position (if the notification is not anonymous)
- indication of the type of illegality (where you are aware of this)
- description of the facts
- the circumstances regarding time and place where the fact occurred
- synthetic description of the mode in which you have become aware of the facts signalled
- general description or other details that enable identification of the subject responsible for the fact signalled
- any useful documents that reveal the fact described
- general description of the other subjects that could be aware of the fact
- the company in which working environment you operate (if this is not NTT)
- your name and address (if you have decided not to remain anonymous): in the absence of these indications , in the impossibility to communicate with you for the follow-ups, the notification will be treated as **“ordinary”**.

7) What happens after sending the notification?

The NTT Notifications Manager, having received a notification through one of the **internal channels**, has to follow a specific procedure:

- 1) register the notification;
- 2) issue an acknowledgement of receipt of the notification to the notifying person within seven days from the date of receipt (note that if you have expressly stated you do not want to receive the acknowledgement or if the Manager deems that this acknowledgement could compromise your privacy, this step may be skipped);
- 3) make a preliminary assessment on the feasibility and eligibility of the notification, with possibility to set it aside in the following cases:
 - sent by a subject not legitimised
 - irrelevancies as to the profile of Legislative Decree 231/2001 or NTT Model 231;
 - obvious and demonstrated groundlessness;
 - no concrete elements suitable to justify investigation;
 - contents are generic and such that it is not possible to understand the facts;
 - documentation sent is not appropriate, irrelevant or not pertinent;
 - production of documentation only, without external signalling;
 - information already of public domain
 - information acquired based on indiscretions, suppositions or rumours
 - generic complaints
- 4) assess whether to ask for additional or integrative information;
- 5) after the feasibility and eligibility of the notification has been verified, the preliminary internal investigation starts to assess the existence and validity of the facts signalled;
- 6) upon the result of the internal investigation:
 - a) set aside the "groundless" notification *or*
 - b) declare the notification "valid", informing the competent bodies of NTT after verifying there is no conflict of interests (Chairman CdA/ Board of Auditors);
 - c) provide a feedback to the interim-or final notifier – within three months from the date of acknowledgement of receipt or, if there has been no acknowledgement, from the expiry date of the term of seven days from the presentation of the notification, motivating the decisions made or to be made and/or the corrective measures applied by NTT;
 - d) Formulate any recommendations to the competent bodies of NTT regarding the necessary corrective measures to be made to strengthen the internal control system.

8) What happens if I send a notification to the wrong person?

If the notification is sent by mistake to a different person instead of the Notifications Manager , within seven days the notification will be transmitted by the receiver to the Manager.

In this case, where possible, you will be promptly informed by the person who mistakenly received the notification that it has been transmitted to the Manager.

9) Who else is protected beside the notifying person?

Other persons who will be protected , as well as the notifier, may be in one of the following categories:

- Facilitators (subject that supports the notifier)
- Persons in the same working environment as the notifier with relationship of kinship/common law marriage/affection (person bound to the notifier by a network of relationships – resulting under the agreement of the fact that he/she operates or has operated in the past in the same working environment as the notifier - and has a stable emotional bond or coexistence or kinship within fourth grade (colleagues, ex-colleagues, co-workers, ex-co-workers)
- Work colleagues with a regular and current relationship with the notifier (person who works in the same working environment as the notifier and has with the latter a current, systematic and long-lasting relationship - friendships and common aims)
- Businesses owned by the notifier (business in which the notifier is the exclusive or major owner of the shares of capital stock)
- Companies where the notifier works , who offers a service of supply to the advantage of NTT
- Company that has no direct connection with the notifier in terms of ownership or service of working activities, but that are in the working environment of the notifier

10) What are the protections provided by the law and guaranteed by NTT?

The protective system specified by the Decree of 10 March 2023, n. 24 includes five types of protection:

- **protection of privacy**
- **protection against any retaliatory measures**
- **limitation of responsibility**
- **supportive measures by Third Sector bodies**
- **prohibition to waive or transact**

These protections are applied to the persons , physical or juridical, who signal or who, **although not being authors of the notification**, could suffer retaliatory measures in relation to the role they have in the notification process and/or the relationship that connects them to the notifying person

10.1.) How is privacy guaranteed?

All the internal notification channels provided by NTT guarantee the privacy of the notifier's identity on the basis of that specified by the regulations in force. With specific reference to the data system technology Platform used by the Company, this provides immediate encryption of the notification by the use of an encryption protocol that ensures the privacy.

The prohibition to reveal the identity of the notifier is extended not only to the name, but also to any other information or element of the notification, including the documentation attached, from which it would be possible to trace directly or indirectly the identity of the notifier.

Furthermore, the following is guaranteed to remain confidential :

- identity of any facilitator or connected and/or involved subjects;
- identity of other persons involved (for example.: signalled subject) or mentioned in the notification (for example: witnesses);
- contents of the notification;
- attached documentation.

It is permitted to send notifications without indicating personal data (so-called anonymous notifications), providing that these are adequately detailed. Bear in mind, however, that in this case anonymous notifications are treated as **ordinary notifications**. If the anonymous notifier is identified in a later moment, the privacy regarding identity has to be ensured with the application of all the protections required by law.

10.1.1.) In which cases can the identity of the notifying person be revealed?

The identity of the notifying subject can only be revealed to persons other than the Notification Manager if the consent of the same is explicitly consented. This consent is to be validly received with an appropriate disclosure on conformity with GDPR.

In two specific cases it is necessary that, as well as the expressed consent there is a preventive formal communication in writing containing the reason regarding the need to reveal the identity of the notifier when:

- a) the intimation from which the original process originated is founded, entirely or in part on the signalling and the knowledge of the notifier's identity results fundamental to allow the right of defence to the person accused within the scope of a disciplinary procedure;
- b) When the identity of the notifier is fundamental to allow the right of defence to the persons involved in the scope of the procedure originated by the internal notification.

In any case, it being understood that where there are presuppositions, the Company has the right to proceed with the charges to the Judicial Authority . In this occasion the identity of the notifier is not revealed:

- in the criminal proceedings, as long as the accused cannot know the actions performed during the preliminary investigations (see. art. 329 code of criminal procedure);
- in the proceedings in front of the Audit Court, until the closure of the investigation stage ;
- in the disciplinary proceedings , always and in every case should the formal notice of the disciplinary offence be founded on distinct and further verifications in relation to the notification, also if consequent to the same.

10.2.) What can I do to defend myself against retaliatory measures?

If you think you have been victim of retaliatory measures, even only attempts or threats, you can inform ANAC (National Anti-corruption Authority) through the so-called "external" channel specific for this purpose:

<https://whistleblowing.anticorruzione.it/#/>

Communication to ANAC of the presumed retaliatory measures, is possible, not only for the notifying person, but also for the other subjects protected by law (facilitators, persons in the same working environment as the notifier who have a regular and current relationship with the notifier, businesses owned by the notifier, companies where the notifier works, companies that operate in the same working environment of the notifier).

So that a retaliatory measure is assessed by ANAC (or by the Judicial Authority) as connected to the notification, it is necessary that the motivations at the base of the allegedly retaliatory conduct are groundless and/or used as an excuse.

The conduct is not considered retaliatory when it has taken place:

- also in a time prior to the notification;
- also toward other subjects and not only toward the notifier or persons connected to the notifier;
- for reasons that in no way concern the notification

10.2.1.) what is a <retaliatory measure>?

A retaliatory measure may consist in any behaviour, active or omissive , even only attempted or threatened , brought about due to the notification, that causes or can cause directly or indirectly an unjust damage, to be intended as a provoked unjustified damage directly or indirectly by the retaliation and inherent to the content of the retaliatory measure

10.2.2.) How can I understand that I have been a victim of retaliatory measures?

Retaliatory measures may take place in many ways.

Here are some examples: dismissal, suspension or equivalent measures; degrading, omitted promotion; change of functions; change of workplace; reduction of wages; change of working hours; suspension of training or any type of restriction of access to the same; demerit comment; bad references; application of disciplinary measures or other sanctions, also monetary; coercion, intimidation, harassment or boycotting; discrimination; hostile actions; no conversion of a contract and a fixed term contract of employment to a permanent contract, where the worker had a legitimate expectation for this conversion; no renewal or advanced closure of a fixed term contract of employment; damages, also to the reputation, in particular on social network, or economic or financial damages, including loss of economic opportunities and loss of income; insertion in illegitimate lists on the base of a formal or informal sectorial or industrial agreement, that could cause impossibility for the person to find a future job in the sector or in the industry; cancellation of a licence or a permit; request for submission to psychiatric or medical examination; request for results that are impossible to perform within the times and modes indicated; negative assessment of performance; unjust revocation of an assignment; repeated refusal of requests (for example: holidays, leave, etc.); advanced conclusion or cancellation of supply contract for goods or services; insertion in a so-called black list; boycotting; interruption of partnership with bodies that are a part of the same working environment as the notifier (even if not the owner of the same).

10.3.) What does «limitation of responsibility» mean?

If you decide you have rational reasons to deem that revealing or circulating certain information, it is necessary to notify that you have done this in the mode required by the law and you will not have any type of responsibility (criminal, civil etc).

For the limitation of responsibility to be able to operate however, it is necessary that you have acquired the information in a legitimate manner (and not, for example by means of computer science piracy or abusive access to data processing systems).

Bear in mind that in any case you must observe the rules that regulate the secrecy of information in certain environments: classified information, legal profession secrecy, medical professional secrecy, secrecy of preliminary investigation in compliance with art. 329 code of criminal procedure, secrecy of the juridical body resolutions, autonomy and independence of the magistrature, national defence and public safety.

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10.4.) Who can I contact in the case of need?

You can obtain free information , assistance and consultancy regarding the modes of notifying and the protection against retaliatory measures provided by the national regulatory provisions and those of the European Union , regarding rights of the persons involved, as well as the modes and conditions for access to the free legal aid provided by the State.

You can consult the list of Third sectors affiliated with ANAC (<https://www.anticorruzione.it/-/whistleblowing#p9>).

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10.5). Can my rights as notifying person be waived or transacted?

Remember that if someone proposes to you a quitclaim and transactions, both integral and partial, having as subject the right to effect notifications, these deeds are not valid.

Furthermore, nobody can force you to renounce the possibility to access the protections foreseen by the Decree, nor can these protections be object of voluntary renunciation.

The only admitted cases of waiving and/or transactions concern the deeds undersigned in protected centres (judicial proceedings and board of auditors).

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11) In which situations the protections are no longer guaranteed for the notifying persons?

The notifying person protections will no longer be ensured if your criminal responsibility is ascertained, also with a first instance decision, for offences of defamation, false accusation or your civil responsibility, for the same matter, in cases of fraud or serious guilt.

In these cases you could also be sanctioned in compliance with the relevant Collective Labour Agreement, the Workers' Statute and that specified in NTT Model 231

12) What are the so-called ordinary notifications and how are they managed?

The notification is treated as “ordinary” in the following cases:

- notification received from subjects who are not legitimised
- notification related to infringements that differ from those that are **important according to Legislative Decree 231/2001**
- notification in which the notifier has not declared the wish to remain anonymous and to take advantage of the protections foreseen by Legislative Decree 24/2023

In consideration of the fact that these notifications are not within the perimeter of the obligations and the protections foreseen by the Decree, the Manager, in observance of the Privacy regulations, will forward them to the competent functions of the Company so they can be followed-up.

Also the so-called anonymous notification is treated as «ordinary». In this case the Manager will act in conformity with the Procedure regarding Whistleblowing applied by NTT, where applicable.