

## **General information on Whistleblowing**

### 1. Introduction

The introduction into national law of adequate protection measures for public and private employees, who passes on information on wrongdoings within the work environment, is provided for in a number of international conventions (UN, OECD, Council of Europe) and ratified by Italy, as well as in recommendations of the Parliamentary Assembly of the Council of Europe, sometimes in a binding manner and other times in the form of an invitation to comply.

Art. 2 of Law 179/17 - *“Provisions to protect people reporting crimes or irregularities they became aware of within their public or private employment”* which was passed on 30 November 2017 and entered into force on 29 December 2017, - transposed the requirements regarding the private sector, including paragraphs 2-bis, 2-ter and 2-quater to art. 6 of Legislative Decree no. 231/01, relating to the putting in place of speak up channels through which employees can report, without fear of acts of retaliation or discrimination, any wrongdoings and violations committed within the company and within the scope of one’s relative employment relationship.

In particular, paragraph 2-bis provides for the putting in place of speak up channels that allow S.A.C.B.O. Group employees to submit, to protect the integrity of the same, detailed disclosures on possible wrongdoings and unlawful conduct, relevant for the purposes of Legislative Decree 231/01 and founded on precise and concordant facts, or of possible violations of the Organisational and Management and Control models of the Group Companies, of which they became aware of because of their employment. These speak up channels must guarantee the confidentiality of the identity of the Whistleblower in the management of the disclosures, using computerised methods for at least one speak up channel.

The law also provides for the prohibition of acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons directly or indirectly related to the disclosures made and sanctions against those who violate any Whistleblower protection measures put in place: this allows the employee to blow the whistle without fear of reprisal or other consequences, contributing to the emergence and prevention of risks and compromising situations for the S.A.C.B.O. Group companies.

### 2. Why introduce whistleblowing

In going about its business, the S.A.C.B.O. Group, is inspired by principles of ethical integrity and, given its awareness of the legal obligations and the negative effects of corrupt practices on economic and social development, it is committed to preventing the occurrence of wrongdoings in conducting its activities, preventing any possible onset of the same. For this reason, it recognises the importance of putting in place a *“Whistleblowing Procedure”* within the Group, as an integral part of the Anti-Corruption Model, which regulates the disclosure and reporting of wrongdoings carried out during the employment relationship. This Procedure endeavours to establish the policy used to disclose miscarriages of justice and illegal acts, commissive or omissive, which constitute or may constitute a violation or induction to violation of laws and regulations, values and principles - set forth in the S.A.C.B.O. Group Code of Ethics, in the Organisational Models 231 and related Catalogue of Offences - of the internal control principles, the company policies and regulations, and/or which may cause damage of any kind to the Group Companies.

### 3. Definitions of the most common terms

For the purposes of this document, the following terms and definitions apply:

- The **whistleblower** is a person who exposes any kind of information or activity that is deemed illegal, unethical, or not correct within a work environment. It refers to "persons who are representatives, directors or managers of the company or of one of its organizational units that has management and functional independence", as well as employees and independent collaborators who are part of the organisation and third parties who engage in relations with any S.A.C.B.O. Group Companies;
- **Whistleblowing** - communication of the whistleblower concerning detailed disclosures on possible wrongdoings and unlawful conduct, relevant for the purposes of Legislative Decree 231 and founded on precise and concordant facts, or of possible violations of the Organisational and Management and Control models of the Group Companies, of which they became aware of because of their employment.
- **Accused party** - the person accused of allegedly committing the wrongdoing/unlawful conduct referred to in the disclosure;
- **Recipients of the whistleblowing disclosure** - subjects with the task of receiving, reviewing and verifying the disclosures, also with the possible support of other Organisational functions.

### 4. Who can raise disclosures

- Individuals who hold representation, administration or management positions within the Group;
- Group employees and external collaborators included within the scope of the organisation;
- Individuals holding management and supervisory positions within the Group;
- Third parties entertaining business and trade relations with the S.A.C.B.O. Group Companies.

### 5. Subject matter of the disclosure

First of all it is vital that the disclosures are as detailed as possible and provide the largest number of elements, in order to allow Companies to carry out the necessary investigations and due verifications.

There is no exhaustive list of crimes or irregularities that can constitute the subject of whistleblowing. Reports that provide reasonable and factual evidence of illicit or irregular conduct, or alleged crimes, whether they are committed or attempted, are considered to be relevant.

Such disclosures comprise, by way of example only:

- Failure to comply with the corporate values and rules of conduct rules provided in the Group's Code of Ethics;
- Violations of the disciplinary codes of S.A.C.B.O. S.p.A. e BGYIS S.r.l.;
- Violations, requests or inductions to the violation of laws, regulations and corporate procedures, with reference to the business activities and interests of the Companies;
- Episodes of passive corruption (to the detriment of Group Companies and in the interest of the individual or a third party) and/or episodes of active corruption (to the advantage of Group companies);

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- Violations of the Organisational, Management and Control Model adopted by S.A.C.B.O. S.p.A.. and of BGYIS Srl, also in relation to behaviour that involves committing any crime or offence envisaged by the same Organisational Models;
- Miscarriage of justice, irregularities and criminal behaviour.

The disclosure, however, can not refer to personal grievances of the whistleblower or requests that are relevant to the discipline of employment relations or to relations with one's superiors or colleagues, which should be reported to the Human Resources Department.

## 6. Content of the disclosure

The whistleblower must provide all the necessary elements to allow the appropriate investigations and assessments to confirm the validity of the disclosed alleged wrongdoings. To this end it is particularly important for the disclosure to include:

- An open and complete description of the facts raised in the disclosure and how the whistleblower became aware of the same;
- The date and place where the wrongdoing was committed;
- General information or other elements (such as, for example: the qualification and the service in which the activity is carried out) that make it possible to identify the subject who has allegedly committed the disclosed wrongdoing;
- Information on other individuals who can provide evidence on the disclosed wrongdoings;
- Information on factual documentation that can confirm the disclosed wrongdoings;
- Any other information that can provide useful feedback on the existence of the disclosed wrongdoings.

No anonymous disclosures, or those based on mere suspects or rumours shall be followed-up: this is because it is necessary to take into account the interest of the third parties mentioned in the disclosure, and prevent the Company from conducting unnecessary and expensive internal inspections.

It is mandatory for the whistleblower to declare - in making a disclosure - the presence of a conflict of interest.

## 7. Operating procedures

The Group, in complying with the provisions of the law, has put in place two speak up channels, one based on IT methods and one using paper-based methods.

### The Whistleblowing digital platform

The Group has established its own IT platform that is used to make a disclosure to the "Whistleblowing Committee", ensuring effective and confidential disclosures. The link below provides access to the platform:

<https://milanbergamoairport.segnalazioni.net>

In order to protect the confidentiality of the whistleblower's identity, the system operating on the platform assigns a pseudonym to the whistleblower, separating any personal details from those relating to the disclosure, and assigning them a unique code, which may be used later on, only for justified regulatory or procedural requirements to link the disclosure to the whistleblower.

The individuals charged with investigating the disclosure will be linked to said code, without any indication of the whistleblower's actual identity.

## Post Box

In order to receive written paper disclosures, the S.A.C.B.O. Group has set up a Post Office Box no. 2 c/o the Orio al Serio Post Office. Disclosures that are adequately detailed and documented as described in paragraphs 5 "Subject of the disclosure" and No. 6 "Content of the disclosure", may be sent to:

S.A.C.B.O. GROUP  
ORIO AL SERIO POST OFFICE  
*POST BOX no. 2*  
*24050 ORIO AL SERIO (BG)*

or delivered to the same post office.

**Subject to the fact that no anonymous disclosures shall be investigated, the whistleblower is required to provide his or her personal details and identity document information, as well as a contact number (telephone or email) should follow-up contact be necessary.**

All documents, both on the digital and paper-based platforms, shall be classified according to ISO 27001 "Information Security Management System" as "strictly confidential".

## 8. Recipients of the disclosure

The report is sent to the Whistleblowing Committee, consisting of the Group Anti-Corruption Officer, the Supervisory Bodies of the Group Companies, the Head of the Internal Audit Committee and the Chairman of the Group's Ethics Committee who have access to the information and make joint decisions accordingly.

The recipients shall promptly conduct a preliminary analysis of the disclosures in order to verify the presence of the data and information required for an initial evaluation of the same.

During the preliminary investigation phase, the Internal Audit (IAU) function is allowed to take part, given its responsibility over internal audit activities and the launch of any specific audits during the course of the investigation, as well as, for further details, the Heads of the various departments involved in the disclosure.

In addition, art. 391-nonies of the Code of Criminal Procedure provides the regulatory tool applicable to any further investigations on such disclosures.

Any disclosures that involve violations of the Disciplinary Codes of Group Companies (CCNL, Code of Ethics, Disciplinary Regulations 231), however, requires the involvement of the Human Resources Department to evaluate, as and where applicable, a potential disciplinary procedure.

If the disclosure concerns any of the members on the Committee, the same shall be excluded from examination procedures of the same.

## 9. Protection of the parties involved

### Protection of the whistleblower

The whistleblower reporting illegal conduct is protected in the event that discriminatory measures are put in place, directly or indirectly, for reasons related to the raised disclosure. If the whistleblower is an employee, he or she is protected from all and any prejudicial consequences having effects on working conditions, i.e. at a disciplinary level.

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The aforementioned protection, however, is not put in place in cases where the report contains false information made with wilful misconduct and/or gross negligence.

In order to provide more protection to the whistleblower, the S.A.C.B.O. Group extends the protection until the moment of the final sentence for crimes and offences concerning defamation, slander or non-contractual civil liability.

The S.A.C.B.O. Group reserves the right to take all appropriate action - disciplinary in the case of employees - against anyone who puts in place, or threatens to carry out, acts of retaliation or reprisal against whistleblowers who have raised a disclosure pursuant to this document, notwithstanding the right of the parties involved to seek legal advice if they have been found to be responsible for criminal or civil liability, related to false accusations raised in the whistleblower's disclosure.

### Protection of the party accused of misconduct

During the verification and investigation of alleged misconduct, the persons accused in the disclosure may be involved or notified of such investigation activities; but, under no circumstances, will an investigation be initiated based solely on the basis of the disclosure, in the absence of concrete feedback regarding the content of the same. The investigation may take place on the basis of evidence found and ascertained apart from that raised in the disclosure itself.

## 10. Responsibilities of the parties involved

### Responsibilities of the whistleblower

This document, in the event of slanderous or defamatory disclosures under the Criminal Code and art. 2043 of the Italian Civil Code, does not relieve the criminal, civil and disciplinary responsibility of the whistleblower.

The S.A.C.B.O. Group shall be entitled to take the most appropriate disciplinary action and/or legal measures to protect its rights, assets and reputation, against anyone who, in bad faith, has made false, unfounded or opportunistic disclosures and/or for the sole purpose of committing defamation, libel or slander against the party accused of alleged misconduct in the disclosure.

### Responsibilities of the party accused of misconduct

During the course of the investigation, the party accused of alleged misconduct shall refrain from all and any action that may be an obstacle to such activities. Upon failure to comply, the S.A.C.B.O. Group reserves the right to initiate a disciplinary procedure.