



DOCUMENT P13	REVISION 01
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**MANAGING OF THE REPORTS RECEIVED BY
THE SUPERVISORY BOARD AND OTHER
HEADS OF FUNCTION
OF
B. PACORINI SPA**

Document reviewed by:

Office	Responsability	Name	Signature	Date
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Approved by:

Office	Responsability	Name	Signature	Date
Board of Directors				26.09.2013
Board of Directors				15.12.2022

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This document underwent technical review by the following Officers:

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1 PURPOSE

The purpose of this procedure ("**General Procedure**") is to describe the phases related to the internal process enclosed in §2, in order to provide:

- A complete and rigorous monitoring of the reports received by the Supervisory Board or other Heads of Function of B.Pacorini SpA ("**B.Pacorini SpA**" o "**Società**");
- Organizational, managing and control measures aimed towards the reasonable prevention of the crimes enclosed in Legislative Decree n. 231 of June 8th, 2001 ("**Decree 231**").

2 SCOPE OF APPLICATION

This Procedure applies to the managing of the Reports received by the Supervisory Board or by other Heads of function of B.Pacorini SpA.

This Procedure defines a perimeter of essential rules for the managing of the reports by regulating and guaranteeing, through dedicated channels, the receipt, the analysis and the managing of Reports related to issues arising out of the so called "administrative liability of legal entities" (breaches of the General Procedure, of the Organizational Model, of the Code of Ethics etc.) submitted by anyone having any kind of relationship with B.Pacorini SpA ("**Recipients**").

3 RESPONSABILITIES AND DISTRIBUTION

Within the process of the Reports management as per this General Procedure, responsibilities are outlined as follows:

- the Corporate Executive is in charge of the application, updating and amendment of this General Procedure;
- the Heads of Functions involved in the activities described in this General Procedure have full responsibility to abide to it and have to make sure everyone abides to it.

This General Procedure shall be delivered and/or sent and/or made known in any way by the Legal Department:

- to every Board of Directors' Member of B.Pacorini SpA;
- to every Statutory Auditors' Member and to the Supervisory Board Members of B.Pacorini SpA;
- to every employee, consultant, commercial partner and supplier of B.Pacorini SpA.

This General Procedure is available for reading by anyone and can be extracted, also electronically, as a file located in the internal informative system.

4 LAW REFERENCES

This General Procedure has references to the following documents:



- Code of Ethics according to Legislative Decree 231/2001 (“**Code of Ethics**”), formally implemented by the Board of Directors on February 14th, 2008, and formally made known to the stakeholders;
- Organizational Model (according to art. 6 of Decree 231) implemented by B. Pacorini SpA and available for consulting on the official website and through the Supervisory Board;
- General Procedures and Protocols related to Organizational Model.

All Recipients must know the abovementioned regulation.

5 DEFINITIONS

5.1 Report

For the aim of this Procedure, “Report” means every information related to suspicions, actual or potential breaches, non conformities, violations, behaviors and other facts or any kind of critical matters which could potentially harm B. Pacorini SpA, referable to employees (including top managers), members of Bodies (Board of Directors, Statutory Auditors), External Audit Company and third parties (partners, clients, suppliers, consultants) having a business relationship related to any of the subject as of Decree 231/2001.

5.2 Anonymous report

“Anonymous Report” means every Report in which the personal information of the Reporting Person are not available, nor in any way traceable.

5.3 Bad Faith Reports

“Bad Faith Report” means the Report which is unfounded, made exclusively to harm or make any kind of damage to employees (including top managers) and to other Bodies’ Members (Board of Directors, Statutory Auditors).

5.4 Reporting Person

Reports may be submitted by the following subjects: employees (including top managers), Bodies’ Members (Board of Directors, Statutory Auditors), partners, suppliers and other consultants of B. Pacorini SpA.

For the aim of this Procedure, “partner” means every person or legal entity, public or private, having a business relationship of any kind with B. Pacorini SpA.

For the aim of this Procedure, “suppliers” means every person or legal entity having established a supplying service in favor of on B. Pacorini SpA, and that has been included in the Customers and Suppliers List.

For the aim of this Procedure, “consultants” means every person or legal entity having established a relationship for the provision of services to B. Pacorini SpA.

5.5 Person concerned

The Reports may concern employees (including top managers), Bodies’ Members (Board of Directors, Statutory Auditors), customers, suppliers, partners, shareholders and consultants as defined in the previous paragraph 5.4.



5.6 Receivers

Receivers of the Reports (employees, including managers, Bodies' Members) promptly submit the original document containing the Report to the Supervisory Board, making sure to act as discrete as possible to ensure the highest privacy standards in order to protect the honor and reputation of the people involved.

All documents in custody of the Receivers concerning the Report must be submitted to the Supervisory Board.

6 BEHAVIOURAL PRINCIPLES

6.1 Guarantee of anonymity and protection

All functions of B. Pacorini SpA involved in the receipt and treaty of the Reports, must guarantee the utmost privacy and anonymity of the Reporters, saved otherwise stated by law or to the integrity of B. Pacorini SpA rights.

B. Pacorini SpA will not tolerate any kind of threat, retaliation or similar actions towards the employee who made or took part in the Report sent.

6.2 Anonymity

Anonymous Reports as per paragraph 5.2 will be taken into account, subject to a detailed description of the events and which are not affected by genericity and/or confusion. The provisions of paragraph 7 will apply.

6.3 Protection of the Bad Faith Reports

The Supervisory Board guarantees an adequate reply to "Bad Faith Reports", criticizing such behavior but giving adequate reply to any confirmed "Bad Faith Report" to anyone involved.

7 DESCRIPTION OF THE PROCESS

7.1 Process

The Process defined in § 2 is carried out as follows:

- ❖ Communication;
- ❖ Investigation;
- ❖ Verification;
- ❖ Action Plan.

7.2 Communication

The Supervisory Board, in order to facilitate the Reports, sets up all channels of communication which include, but are not limited to:



- Mail service (To: B. Pacorini SpA, Organismo di Vigilanza, via Giovanni e Sebastiano Caboto 19/2, 34147, Trieste (TS));
- Electronic mail (to the address: odv.bpacorini@pacorini.com).

The monitoring of the above mentioned channels is in charge of the Supervisory Board.

7.3 Investigation

The Supervisory Board is in charge of:

- Receiving and taking note of every Report in a dedicated Register, called “Report’s Register” (“**Register**”);
- Registering all information related to a Report;

7.4 Verification

The Supervisory Board must decide whether to carry out or not further verification by giving written evidence of its decision in the Supervisory Board’s book of meetings.

At the end of the verification, the Supervisory Board updates the Register, and in case of a no-further-investigation decision, rules for a dismissal of the Report.

The Supervisory Board guarantees the Verification to be carried out as quickly as possible.

7.5 Action Plan

The Supervisory Board, along with the top management, accordingly with the seriousness of the Report, sets out an Action Plan in order to remove all the critical aspects emerged.

For every critical aspect must be set a deadline for the implementation of the Action Plan and must be identified who is the Head of Function in charge of carrying out of the Action Plan.

7.6 Bad Faith

If from the Investigation and Verification could be inferred clear elements proving the Bad Faith of the Reporter, the Supervisory Board notifies the Board of Directors. The Supervisory Board and the Board of Directors jointly decide on further action to be taken towards the Bad Faith Reporter, make sure the action decided are carried out and they make sure the Person concerned is promptly notified.

In Bad Faith Report occurrences, the Reporter could be subject to disciplinary sanctions and will be held accountable to pay for all damages to anyone affected as a result of his Report.

7.7 Follow-up

The Supervisory Board guarantees the monitoring and the progress status of the Action Plan.

At the conclusion of the follow-up, the Supervisory Board updates the Register.



8 REPORTING

Once a year, the Supervisory Board fills in its own report related to the Reports submitted (Annual Report, Annex 1), and a report concerning the progress status on the Reports submitted (Annual report on progress status, Annex 2).

The above mentioned reports are transmitted to the Directors, to the Statutory Auditors and to the External Audit Company of B. Pacorini SpA.

Moreover, the Supervisory Board guarantees a notice to the Reporter about the outcome of the Process.

9 DOCUMENTS' CONSERVATION

It's a responsibility of those who receive a Report to keep a copy of it and of all documents and annexes.

Furthermore, the Supervisory Board guarantees the conservation of the original documents of the Report in dedicated informatic or analogical archives, with the highest standards of security available in B. Pacorini SpA.

Data protection of everyone involved in the Reports is guaranteed according to privacy laws and internal procedures.

10 NEW EMISSIONS AND REASONS

Emission	Reason	Signature	Date
N#	First emission		26.09.2013
N1	Review as of organizational structure update		15.12.2022

11 ANNEXES

Annex 1 – Annual Report

Annex 2 – Annual Report on progress status



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Annex 1

Trieste, _____

ANNUAL REPORT

In the period from _____ to _____, the Supervisory Board received the following reports:

1. Person concerned: _____

2. Object of the Report: _____

3. Actions: _____

SIGNATURE



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Annex 2

Trieste, _____

ANNUAL REPORT ON PROGRESS STATUS

In the period from _____ to _____, the Supervisory Board received the following Reports:

1. Person concerned: _____

2. Object of the Report: _____

3. Action Plan: _____



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4. Progress

status: _____

SIGNATURE
