

Internal reporting channel of Pibiplast S.P.A.

Ver. 01 23/09/2024

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## Reporting person manual - Internal reporting channel Pibiplast S.P.A.

This manual it's provided to facilitate the use of the internal reporting channel implemented by Pibiplast S.P.A., in compliance with current regulations on whistleblowing (Directive (EU) 2016/1937 and Legislative Decree 24/2023).

The manual refers to the following internal channel:

#### https://pibiplast.com/whistleblowing-en

Within the manual it's described the report submission process, which can take place with the following manners:

- Written report, by filling the a report questionnaire;
- **Oral report**, by calling the phone number which connects you to the IVR (interactive voice respond) system, with which you can submit your report;
- **During a meeting with the receiver** (the designated person who receives and manages the reports).

In the Appendix 1 there is a transcription of the questions submitted during the provision of the oral report through the IVR system.

For further information on the collection and management of your report it's also advised to consult the Whistleblowing Procedure implemented by Pibiplast, as well as the management control model and code of ethics (all documents available on Pibiplast website).

**Update and revision**: this manual will be updated and revised every time any important changes will be implemented.

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#### The report platform- Homepage

The internal reporting channel of Pibiplast collects reporting in different ways, all focused on the report platform. This tool is composed of different areas and functionalities.



- 1 The button ("Submit a report") which, by selecting the appropriate context, allows to:
  - a. Submit a written report;
  - b. Request a meeting with the receiver.
- The button "Goes into" which allows to access and check the updates related to submitted reports. This button it's enabled by the provision of the **Key Code**, the 16-number unique password provided to the reporting person at the end of every report submission.
- Within the homepage description, you can also find the phone number you need to call to connect to IVR (interactive voice response) system; by calling this number, you can provide oral reports.

  NB: at the end of every report submission (even the oral one), it's provided to the reporting person a key code to access the report again; the reporting person must take note of this number and keep it confidential, as it is the only mean to access the report again. If you lose it, anyone wont able to access the report by any means.



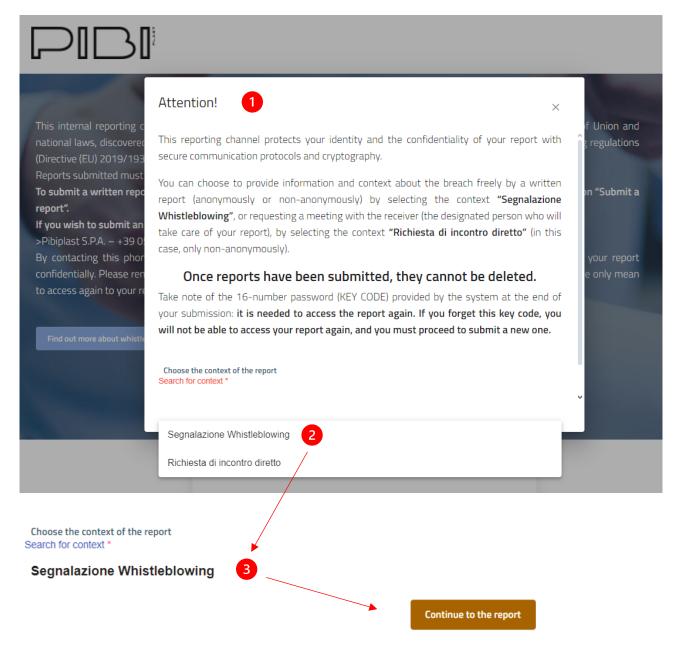
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## New written report submission

Clicking the "Submit a report" button, you can submit a new written report to the internal reporting channel.



- 1 After you clicked on "Submit a report, a new pop up window will be displayed, providing you more useful information about the platform functionalities, as well as reminding you to take note of the key code once you complete the submission.
- through this window, you can select a context (the environment within your report will be submitted): to access the questionnaire to submit a written report you need to select "Segnalazione Whistleblowing" (which you can translate as "whistleblowing report");
- Once you selected your desired context, you can click on "Continue to the report" to be redirected to the questionnaire.



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#### 1st Section-Breach

Within the first section of the questionnaire, you can provide any relevant information with the purpose to describe and a substantiate the breach you are reporting.

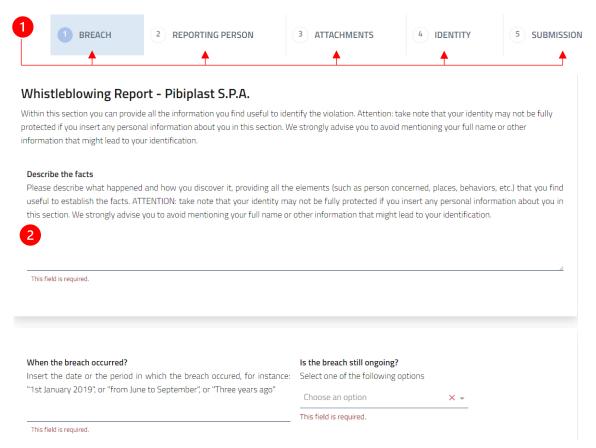
Filling the questionnaire fields can by mandatory - when the disclaimer "This field is required" is display in red - if the information requested are considered as essential to identify, substantiate and manage the report.

The optional field can be filled out at the choice of the reporting person.

However, it needs to be taken in account that the complete description of the breach can impact positively the outcomes of the report.

The reporting person can choose whether to provide his identification data in the corresponding section (4th – Identity), or to submit an anonymous report.

To protect the confidentiality of your identity, it is important to avoid the provision of information that may lead to your identification outside the 4th section.



- In the upper part of the page, you can see a menu that allows you to browse within the section (each next section is available by completing at least the mandatory field in the current one).
   In this 1st section it is requested to the reporting person to describe the breach and to provide a
- In this 1st section it is requested to the reporting person to describe the breach and to provide any information on means, timing and other relevant elements relating to the breach (such as the reported person). These information are important to verify the substantiation of the report.



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fulfillment may help us	s in managing your report.	
☐ Breach regarding t	the European Union laws	
☐ Breach affecting t	the financial interests of the Union	
☐ Breach relating to	o the internal market	
☐ Breach relating to	the legislative decree D.lgs. 231/2001	
☐ Breach relating to	o the Management Control Model or the Code of Ethics	
Other		
available choosing which ha	e options are defined in compliance with to gone of these options other questions will as been breached, or other specification at Person concerned 4  In this area you can provide information about the person concerned, mean whom the breach is attributed or with whom that person is associated. Ple	ing the natural or legal person who is referred to in the report as a person to ase add all the details that you consider as useful to checking and
	investigating purposes. Click on the button "Add section" to add more perso	ons concerned.  Last name / Business name
	Organization for or with which the person works  If the person concerned is a natural person, please tell us for which organi	ization it works for.
	Which role the person concerned had in the breach?	

Please select one or more of the following options describing the area of EU and national law the breach affects. This field is optional, but the

#### The person concerned profited, including financially, from the breach?

In caso affermativo descrivi il beneficio nello spazio dedicato alle note If it's the case, please provide more information in the note field bel	low
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Specify the role that person concerned had in the breach (e.g. is the author of the breach, witnessed it, is the beneficiary of the reported conduct, etc.)

	Y	es

☐ No

☐ I don't know

#### Notes

Please provide any additional information that you consider important about the person concerned. ATTENTION: take note that your identity may not be fully protected if you insert any personal information about you in this section. We strongly advise you to avoid mentioning your full name or other information that might lead to your identification.



+ Add section



It is possible to provide information about the concerned person which is involved into the breach. You can add as many concerned persons as you need, by clicking on "Add section" button.



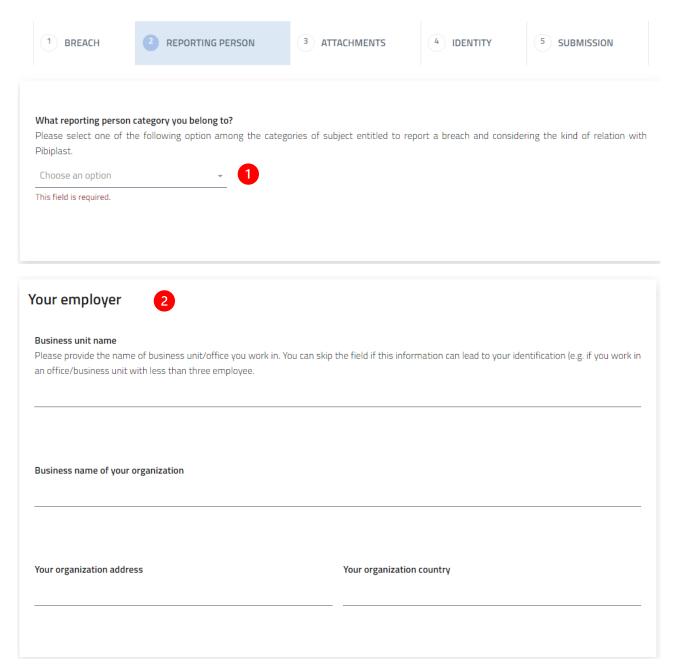
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## 2nd Section – Reporting person

In this section you need to specify what kind of person is submitting the report, in order to further substantiate the report and to check if the personal scope conditions defined in the regulations are met.



- In the first field it is required to specify if the person who's submitting the report is an internal person, an external one or a facilitator (the individual who assists the reporting person in submitting the report). According with the option checked, a new question will appear to further specify the role of the subject who's reporting the breach.
- In second area, you can define what business unit you work in and the information about your employer. This field are optional, and the reporting person should fill them out only if the information provided can't lead to his identification.



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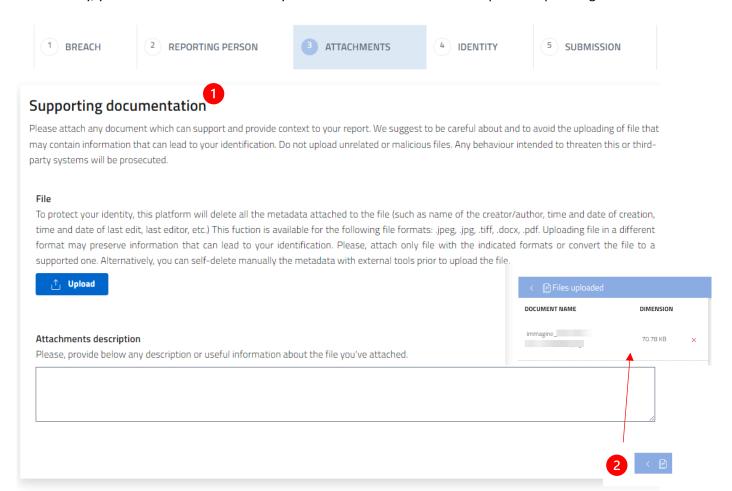
#### 3rd Section – Attachments

In this section you can upload and attach to your report any file, document, picture or video which can substantiate and prove the existence and perpetration of the breach. These uploaded files will be visible and downloadable by the receivers.

The system will delete any metadata attached to the file (such as name of the creator/author, time and date of creation, time and date of last edit, last editor, etc.). This operation it's needed to erase any information that may lead to your identification. This function is available for the following file formats:

## .jpeg, .jpg, .tiff, .docx, .pdf

Uploading file in a different format may preserve information that can lead to your identification, because of that you must be aware of it and convert every file you wish to upload in one of the supported formats. Alternatively, you should self-delete manually the metadata with external tools prior to uploading.



- To attach the file, you can click on the button "Upload" and a pop-up window will open to select the file you wish to upload.
- To check and delete the uploaded file you can click on the blue icon in the bottom right corner, which will appear after the first file uploading.



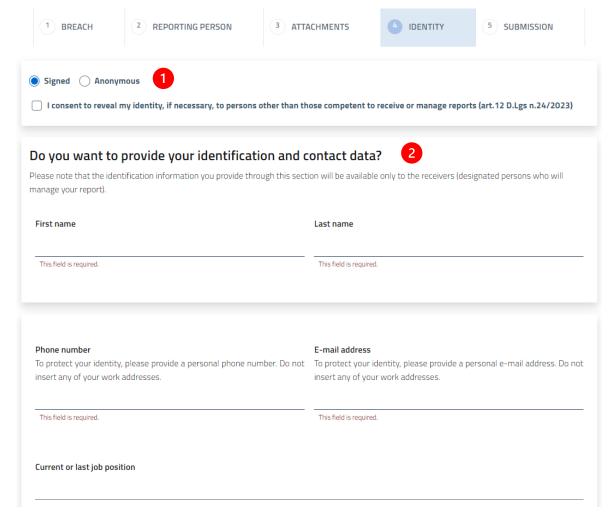
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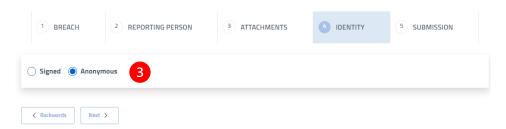
#### 4th Section – Identity

This form is the only area of the questionnaire where you can enter your identity in a protected manner. Indeed, identification data will only be available at certain points in the management of the report and stored separately from the report.



- According to the selection, the reporting person may decide whether to remain anonymous (by selecting "Anonymous") or to sign the report (by selecting "Signed").
- Selecting "Signed" option, the reporting person provides the data necessary for his/her identification (name, surname, phone number and e-mail) and optionally his/her current job title.

  NB: all contact details given must be personal, private and belonging to the reporting person.



By selecting "Anonymous", the reporting person is not required to enter identification data. If necessary, he/she may enter them later in the report record, which is accessible using the key code issued at the end of the report.



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#### 5th Section – Submission

In this section, you can proceed to the submission of the report. At the end of the submission, the key code is issued, i.e. the identifier with which to access the alert again.

NB: the key code must be copied and kept confidential by the reporting person so that it remains available and secret, as it is the only method of accessing the report again. In the event of loss, the entire report must be re-entered.

#### Attention



All the reports transmitted through this channel will be considered "Whistleblowing Reports" and therefore you will enjoy all the protections established by regulation, according to the limits and conditions given by law to benefit these protections. Once the report has been submitted, it can no longer be deleted. We therefore invite you to review everything that has been entered in the previous sections before pressing the "Send" button. Thank you.

#### A Terms of use

Thank you for taking the time to submit your report. The data will be processed with electronic supports in order to guarantee the security and confidentiality of the data submitted. In particular, the data transmission is managed with HTTPS protocol. Encryption techniques based on the AES algorithm are also applied and sensitive data are completely encrypted, thus guaranteeing the confidentiality of the information transmitted. No personal data of users is implicitly acquired by the platform. Cookies are not used for the transmission of personal information, nor are persistent cookies used for user tracking. Only technical cookies are used when strictly necessary for the correct and efficient use of the platform. The use of session cookies (which are not stored persistently on the user's computer and disappear when the browser is closed) is strictly limited to the transmission of session identifiers (consisting of random numbers generated by the server) necessary to allow safe and efficient browsing on the platform.

The privacy policy about data processing carried out to manage your report is available at the following Link

☐ I have read, understood and I agree with the terms of service and the privacy policy about data processing carried out to manage your report.

This field is required.

#### B Information on whistleblowing regulation

Please note that, in order to be valid, whistleblowing reports must comply with all the requirements expressed by Whistleblowing regulation and by the company procedure on whistleblowing reports.

To access all the useful information about whistleblowing regulation and company procedure please follow this Link

I declare that I have read and understood all the information provided by the owner of the internal reporting channel regarding the
 Whistleblowing decree, the methods and criteria for submitting reports

This field is required.

#### Misuse of the internal reporting channel consequences

It is reminded that any misuse of the internal reporting channel, such as submit unfounded reports with the sole intent to cause harm to a third party or to the company, and the verification of such conduct (first-degree sentence for crimes such as defamation or slander, or civil liability for the same title, in cases of intent and gross negligence), will result in the reporter losing the protections provided by regulation (including the prohibition of retaliation), as well as exposing the reporter to the risk of disciplinary and administrative sanctions (from €500 to €2500) according to Whistleblowing Decree.

To access all the useful information about whistleblowing regulation and company procedure please follow this <u>Link</u>

I declare that I am aware of the consequences of inappropriate use of this platform and the submission of false reports intended solely to unfairly harm a third party or the company

This field is required.



Prior to the submission, the reporting person must declare:

- to have read and agreed with terms of use and the policy on data processing;
- to have read and understood all the information provided on whistleblowing regulation and company procedure on reports;
- **G** to be aware of consequences of a misuse of the internal reporting channel.



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Now you can submit your report clicking on "Send" button.

NB: Once you submitted the report, it can't be deleted or modified. So, we advise to check carefully all the information provided prior to submit the report (clicking on "Backwards" to browse to previous sections).



- Once the report has been submitted, the 16-number key code is displayed as shown.

  This code must be copied and kept both in case of written reports and in case of meeting request.
- Clicking on 'Go to the Report' button, it is also possible to directly check the summary of the submitted report.

NB: in the case of an oral report via IVR, the key code is issued and dictated at the end of the report.



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#### Submission of an oral report

The internal reporting channel provides for the possibility of submitting reports orally through a special tool that allows for a voice call with the support of an IVR, and subsequent management by using the platform.

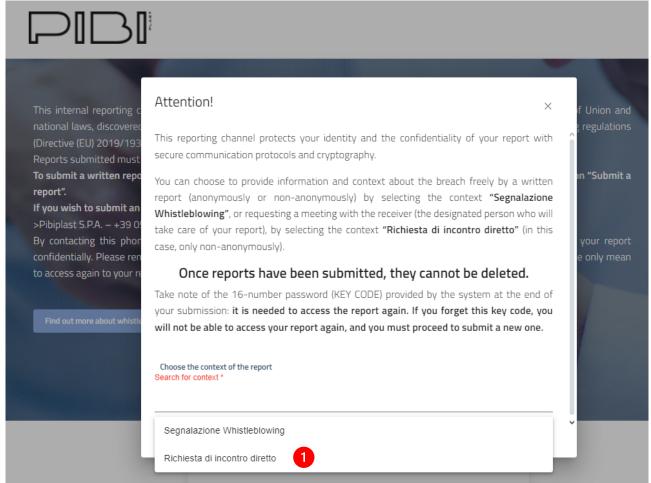
The IVR (interactive voice response) is a system that allows, on the basis of a guided oral questionnaire, to submit the report confidentially and automatically. In order to submit the report properly, the reporting person has to speak with clear pronunciation, so that the system can fully transcript what is being reported.

The steps following the submission via IVR are instead managed through the platform, so that high security standards for confidentiality and protection against retaliation for the reporting person are maintained even after the oral report has been submitted. Even in the case of an oral report, a 16- number key code is issued for accessing the report again, which the reporting person must take care to note down and keep safe.

For more information on the structure of the oral reporting questionnaire, please refer to **Appendix 1** in this manual, which details the various steps of the interview.

## Request of a direct meeting

By means of a specific questionnaire, it is possible to request the receiver to be interviewed and submit the report during a meeting.



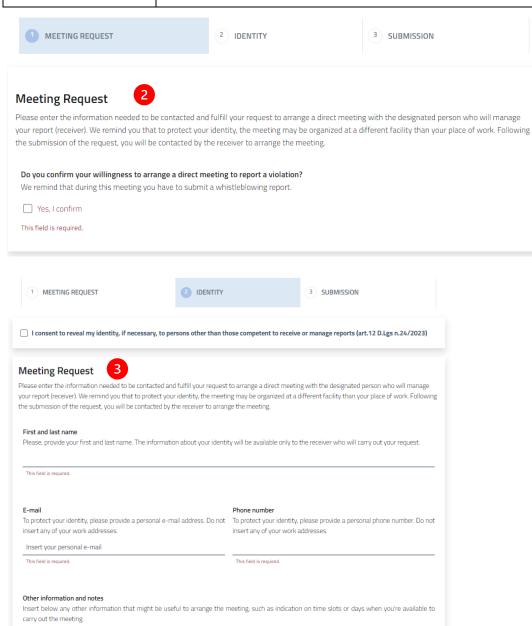
To submit the request, you need to select the "Richiesta di incontro diretto" (translating as "Request of a direct meeting") context.



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- 2 You are asked to confirm that you wish to report by meeting directly with one of the receivers.
- 3 Your identity must be disclosed so that the receiver can verify it and arrange the meeting.



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## Request of a direct meeting-Submission

In this section, you can proceed to the submission of the report. At the end of the submission, the key code is issued, i.e. the identifier with which to access the alert again.

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- to be aware of consequences of a misuse of the internal reporting channel.



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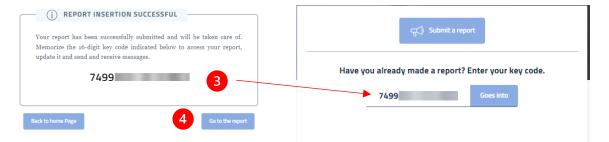
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browse to previous sections).

Now you can submit your report clicking on "Send" button.

NB: Once you submitted the report, it can't be deleted or modified. So, we advise to check carefully all the information provided prior to submit the report (clicking on "Backwards" to



- Once the report has been submitted, the 16-number key code is displayed as shown.

  This code must be copied and kept both in case of written reports and in case of meeting request.
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NB: in the case of an oral report via IVR, the key code is issued and dictated at the end of the report.



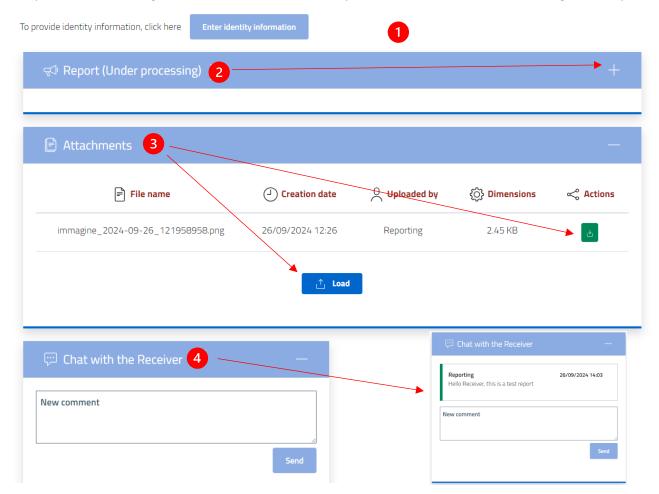
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## Access the report again

In this area, which can be reached by entering the key code on the homepage, it is possible to access the submitted report (either submitted in written, oral or during a meeting) to consult it, integrate it and follow its update status. Through this section, the receiver also provides information on the handling of the report.



- By clicking on the button 'Enter identity information' you can integrate your own identification data into a report initially submitted as anonymous. The identity data remain protected as previously indicated in 4th Section Identity.
- The report tab allows you to see the summary of all information submitted via the report form (expand the tab by clicking on '+')
- In the 'Attachments' tab it is possible to view the files uploaded during the submission; it is furthermore possible to download any files uploaded either by you or the receiver, for the latter, only receiver made it visible to you; finally, new files can be uploaded to the platform using the 'Upload' button. Once uploaded, files can no longer be deleted or modified.
- The 'Chat with the receiver' tab: this function allows communication between receiver and reporting person to be managed within the platform. Once the text field is filled in and the 'Send' button is clicked, the message will be visible to the receiver (and can no longer be deleted or edited). By means of this function, information is sent by the receiver regarding the status of the report and the progress of any preliminary investigation, and the reporting person may be asked to provide further information on the report to better substantiate it and assess its merits.



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## Appendix 1: Complete oral reporting questionnaire

Question code	Testo in italiano	Text in english	Condition	Туре	Notes
L1	Per la lingua italiana digiti 1			Type option	
L1	For english press 2			Digit option	
B1	Benvenuto nel servizio telefonico per il Whistleblowing in conformità con il decreto legislativo 24 del 2023. Prima di procedere con la registrazione telefonica, ti informiamo che i dati forniti saranno trattati nel pieno rispetto dell'informativa sulla privacy e saranno utilizzati esclusivamente ai fini della corretta gestione della pratica.	Welcome to the telephone service for Whistleblowing in accordance with Legislative Decree 24 of 2023. Before proceeding with the telephone registration, we inform you that the data provided will be processed in full compliance with the privacy policy and will be used exclusively for the purposes of proper management of the practice.		Audio	
D1	Indica che tipo di soggetto sei tra le seguenti scelte	Indicates what type of subject you are among the following choices		Type option	
D1	Digiti 1 per DIPENDENTE	Type 1 for EMPLOYEE			
D1	Digiti 2 per SOGGETTO ESTERNO	Type 2 for EXTERNAL SUBJECT			
D1	Digiti 3 per FACILITATORE	Type 3 for FACILITATOR			
D2	Indica quando si sono verificati i fatti dopo il bip	Specify when events occurred after beeping		Open question	10 seconds
D3	Indica se i fatti sono ancora in corso tra le seguenti scelte	Specifies whether the facts are still ongoing among the following choices		Type option	
D3	Digiti 1 per SI	Type 1 for YES			
D3	Digiti 2 per NO	Type 2 for NO			
D3	Digiti 3 per NON SO	Type 3 for I DO NOT KNOW			
D4	Indica se hai parlato con qualcuno dei fatti tra le seguenti scelte	Indicate if you have talked to any of the facts from the following choices		Type option	
D4	Digiti 1 per SI	Type 1 for YES			
D4	Digiti 2 per NO	Type 2 for NO			



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Question code	Testo in italiano	Text in english	Condition	Туре	Notes
D5	Descrivi dopo il bip, brevemente e scandendo bene le parole, quello che è successo, come ne sei venuto a conoscenza e tutte le informazioni che pensi possano essere utili per la ricostruzione dei fatti	Describe, after the beep, briefly and spelling the words well, what happened, how you came to know and all the information you think may be useful for the reconstruction of the facts		Open question	90 seconds
	Indica la tipologia di	Indicates the type of			
D6	segnalazione tra le seguenti scelte	reporting among the following choices		Type option	
D6	Digiti 1 per Sottoscritta	Type 1 for Signed			
D6	Digiti 2 per Anonima	Type 2 for Anonymous			
<b>S1</b>	Ora dovranno essere inserite le informazioni relative al segnalante	Now enter the reporting information	If type 1 to D6		
D7	Indica il nome dopo il bip	give the name after the beep	If type 1 to D6	Open question	5 seconds
D8	Indica il cognome dopo il bip	give the surname after the beep	If type 1 to D6	Open question	5 seconds
D9	Indica il Recapito Telefonico dopo il bip	provide the Telephone Number after the beep	If type 1 to D6		10 seconds
D10	Indica l'indirizzo e- mail dopo il bip	provide email address after beeping	If type 1 to D6		10 seconds
D11	Indica se vuoi lasciare i tuoi dati in qualità di facilitatore tra le seguenti scelte	Indicate if you want to leave your data as a facilitator among the following choices	If type 1 to D6 and if digit 3 to D1		
D11	Digiti 1 per SI	Type 1 for YES			
D11	Digiti 2 per NO	Type 2 for NO			
D12	Indica il nome dopo il bip	give the name after the beep	If type 1 to D11		10 seconds
D13	Indica il cognome dopo il bip	give the surname after the beep	If type 1 to D11		10 seconds