



ORGANIZATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO D.LGS 231/2001

WHISTLEBLOWING PROCEDURE

(rev.0 dated 01.03.2020)

FIDA S.R.L.

Legal Office: Corso di Porta Vittoria, 18 – 20122 Milano (MI)

Headquarters: Via Volturmo, 135 – 20861 Brugherio (MB)

Introduction

Contingent to the final approval, which took place on November 15, 2017, and consequent conversion into law of the Legislative Decree 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 employment relationship or private (so-called whistleblowing), article 6 of Legislative Decree 231/2001 has been amended to which 3 new paragraphs are added.

The new paragraph 2-bis, relating to the requirements of the Model, provides for one or more channels which, to protect the integrity of the entity, allow those who in any capacity represent or direct the entity itself, detailed reports of conduct constituting crimes or violations of the Model, of which they have become aware due to the functions performed. These channels must guarantee the confidentiality of the identity of the whistleblower in the management of the report; to this end, the IT method is a necessary and not a possible tool.

Furthermore, it is clarified that the reports must be based on factual elements that are "precise and consistent".

The Models must provide for disciplinary sanctions against anyone who violates the protection measures of the whistleblower.

The new paragraph 2-ter provides that the adoption of discriminatory measures against reporting subjects may be the subject of a complaint to the National Labor Inspectorate.

Finally, the new paragraph 2-quater establishes the nullity of the retaliatory or discriminatory dismissal of the reporting party. The change of duties or any other retaliatory or discriminatory measures adopted against the reporting person are also void. It is the employer's responsibility to demonstrate that the adoption of these measures are unrelated to the report made by the employee.

For the purposes of the Model of Fida Srl, whistleblowing (hereinafter, "Report") means any news concerning suspected conduct constituting a crime or not compliant with what is established by the Model itself, by the internal procedures relevant to the Model and by the external regulations in any case applicable to the Community.

Fida Srl adopts suitable and effective measures to ensure that the confidentiality of the identity of whoever transmits information to the Supervisory Body useful for identifying behaviors constituting a crime or different from the provisions of the Model, the procedures established for its implementation and the procedures established by the internal control system, without prejudice to legal obligations and the protection of the rights of the Community or of persons accused erroneously and / or in bad faith. Any form of retaliation, discrimination or penalization against those who make reports to the Supervisory Body in good faith is prohibited. The Community reserves the right to take any action against anyone who makes untrue reports in bad faith. Reports can be sent by email to the email address:

odv@fida.it

Recipients

Recipients of this procedure are:

- top management and members of the corporate bodies of Fida Srl;
- all employees;
- partners, customers, suppliers, teachers, consultants, collaborators, shareholders and, more generally, anyone who is in an interest relationship with Fida Srl.

(hereinafter, collectively, the "Recipients").

Procedural process

Recipients send Reports by email to the address

odv@fida.it

as soon as they become aware of the events that generated them, according to the reporting scheme attached under Annex A.

Should a Recipient receive a Report from other subjects (e.g. employees / third parties), the same has the obligation to transmit the same Report, immediately and exclusively, always according to the methods indicated above, complete with all the any supporting documentation received, not retaining a copy and refraining from undertaking any independent analysis and / or in-depth initiative.

Failure to communicate a Report received constitutes a violation of this procedure, with the application, in the event of proven bad faith of such conduct, of the resulting disciplinary sanctions.

Preliminary analysis

All Reports are subject to a preliminary analysis carried out by the Supervisory Body, also and possibly in agreement with the top management.

The foregoing in order to assess the presence of data and information useful to allow an initial analysis of the validity of the Report itself.

When the outcome of the preliminary analysis activities reveal the absence of sufficiently detailed elements or, in any case, the groundlessness of the facts referred to in the Report, the latter will be archived by the Supervisory Body who, if necessary, will notify the company's top management.

Otherwise, should it emerge from the outcome of the preliminary investigation that the Report deserves further investigation, further more in-depth activities will be carried out also with the support of the heads of the division (s) to which the alleged violation subject of the Report refers, as well as of the other figures whose intervention, depending on the circumstances underlying the Report, should, according to the prudent assessment of the SB and Management, become necessary.

Responsible subjects

The company management must promptly report to the Supervisory Body - in writing, by e-mail - any event capable of affecting the operation and effectiveness of this protocol. Each company function is responsible for the truthfulness, authenticity and correctness of the

documentation and information provided in carrying out the activities of its competence for the purposes of compliance with this protocol.

In the event of circumstances not expressly regulated by this protocol - or such as to give rise to application uncertainties of the protocol itself - each person involved in its application is obliged to promptly represent the occurrence of the aforementioned circumstances to their direct manager or, failing that, to the Director General who, in turn, will promptly report to the Supervisory Body, in order to evaluate the appropriate measures in relation to the individual case.

Sanctioning system

In the event of non-compliance with this protocol by the recipients of the same, the sanctions provided for in the dedicated chapter of the General Part of this Model will be adopted.



ATTACHMENT A

SIGNALING SCHEME

TO BE SENT BY EMAIL TO THE ADDRESS odv@fida.it

[Place and date:]

Reporting

Description of the event that gives rise to the Report:

Indication of the person / s responsible for the event that gave rise to the Report:

Area of operation of the reporting subject:

Description of the circumstances under which the reporting party became aware of the facts at the basis of the Report:

NOTE: all the documentation must be attached to the Report when available support necessary to allow adequate verification by the Supervisory Body and / or top management.

Signature:

[not required]