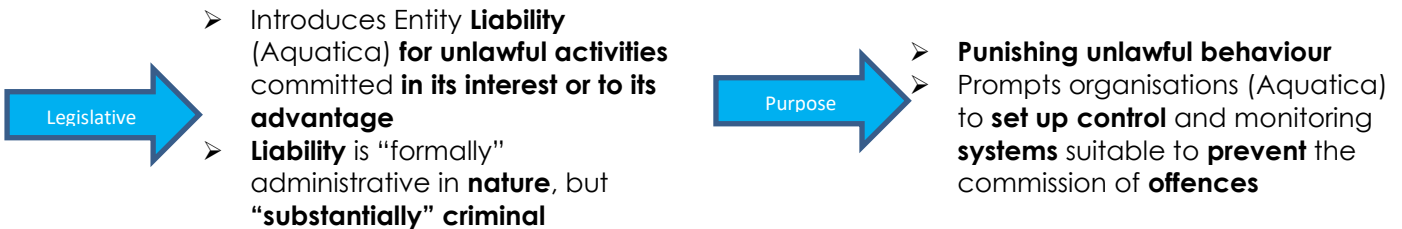
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## WHAT IS LEGISLATIVE DECREE 231/01 AND WHAT IS IT FOR?

**Legislative Decree 231/01:** Rules on the administrative liability of legal persons, companies and associations, including those without legal responsibility.



### In case of wrongdoing:

**Before Legislative Decree 231/01**

Natural persons  
*(Societas delinquere non potest, that is*



**After Legislative Decree 231/01**

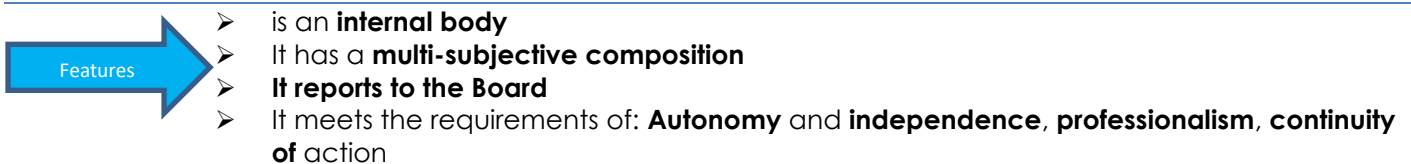
Natural persons + Entities  
*(Overcoming the*

### EXEMPTING CONDITION:

The organisation (**Aquatica**) is not liable if:

- **An Organisation, Management and Control Model (OMCM) suitable for preventing the commission of the offences covered by Legislative Decree 231/01 was adopted (and effectively implemented) before the commission of an offence.**
- The **task of supervising** the updating, functioning and observance of the OMCM has been **entrusted to a Supervisory Board (SB)** with autonomous powers of initiative and control
- **The persons** committed the offence **by fraudulently circumventing** the OMCM
- **The offence** was committed **without any or insufficient supervision** by the Supervisory Board
- **The persons who** committed the offence **acted solely in their own interest or in the interest of third parties** (it must be proved that they did not act in the interest of the company)

## THE SUPERVISORY BODY



**Information flows to the Supervisory Board:**

**Information**  
*(All branch/function managers are required, within the scope of their duties)*

**Reports of offences**  
*(All employees and collaborators are required to report offences, in relation to their own company context)*


### Contact details of the Supervisory Board:

**Note or letter, face-to-face meeting, paper mail:**

Dr. Giorgio Fumagalli (President of the Supervisory Board)  
c/o Studio Commercialisti Fumagalli e Codega  
Viale Angelo Filippetti n. 26 - 20122 Milan  
Fax 02.76023334

**By speaking over the telephone** 02.76023103

**By e-mail:** [odvacquatica-c7@fcpa.it](mailto:odvacquatica-c7@fcpa.it)

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### GENERAL INDICATIONS ON REPORTS:

The Supervisory Board, as the body responsible for data processing pursuant to the privacy legislation, requires that the data **contained in the reports submitted are relevant to the purpose of Legislative Decree 231/01**.

In addition, in the detailed description of the conduct giving rise to the report, **information must be provided that is strictly relevant to the subject of the report**.

Although the Supervisory Board considers non-anonymous reports preferable, **anonymous reports are also admissible**.

In the case of reports made in obvious bad faith, the Supervisory Board reserves the right to dismiss them, deleting the names and elements that might allow the identification of the reporting persons.

### EXAMPLES OF REPORTS FALLING WITHIN THE PURPOSES OF LEGISLATIVE DECREE 231/01:

**Reports taken into account** are only those that concern **facts found directly by the reporting person**, not based on current rumours; furthermore, the report must **not concern complaints of a personal nature**.

The **reporting person** must **not** use this policy for **purely personal purposes**, for **claims** or **retaliation**. Such matters, would rather fall within the more general discipline of the employment/collaboration relationship or of relations with the hierarchical superior or colleagues, for which reference should be made to the relevant procedures of the corporate structures.

**Reports may include**, but are not limited to:

- **Violations relating to the protection of workers' health and safety**
- **Breaches of company procedures**, of the **Code of Ethics** and of the **OMCM**
- **Alleged offences**, among those set out in the OMCM, by corporate officers, in the interest or to the advantage of Acquatica
- **Illegal conduct** in relations with members of the **Public Administration** or **Supervisory Bodies**

### PROTECTION OF THE REPORTING PERSON AND THE REPORTED PERSON:

#### PROTECTION OF THE REPORTING PERSON:

The **Supervisory Board guarantees** the confidentiality of the **reporting person's personal data** and the **confidentiality of the information** contained in the report and received by all the persons involved in the proceedings, and also ensures that the report does not constitute a breach of the obligations arising from the employment relationship.

If, as a result of the report and the ensuing and necessary investigations, it proves necessary to take disciplinary action, **the identity of the reporting person will not be disclosed without his or her prior consent**.


**No form of retaliation or discriminatory measures** against the reporting person **is allowed or tolerated** as regards working conditions for reasons directly or indirectly linked to the report.

Discriminatory measures include unjustified disciplinary actions, demotion without justification, harassment in the workplace and any other form of retaliation that results in intolerable or even uncomfortable working conditions.

**The criminal and disciplinary liability of reporting person acting in "bad faith" remains unaffected**, and any **forms of abuse**, such as **manifestly opportunistic reports** and/or **reports** made for the sole **purpose of harming the person being reported** or other persons, and **any other hypothesis of improper use or intentional exploitation** of the policy, are also a **source of liability in disciplinary proceedings and in any other appropriate fora**.

#### PROTECTION OF THE REPORTED PERSON:

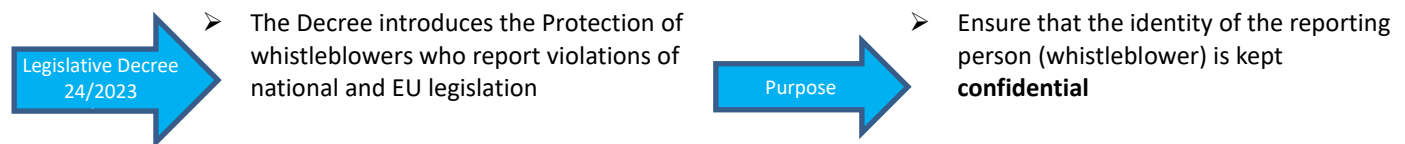
In accordance with the legislation in force, the company has adopted the **same forms of protection to guarantee the privacy** both of the reporting person and of **the alleged perpetrator of the violation**, without prejudice to any further form of liability provided for by law that imposes the obligation to communicate the name of the person being reported (e.g. requests by judicial authorities, etc.).

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## INTEGRATION OF LEGISLATIVE DECREE 24/2023 (WHISTLEBLOWING)

### WHAT IT IS AND WHAT IT IS FOR

With Legislative Decree No. 24 of 10/03/2023, important novelties are introduced concerning the **protection of persons** who **report violations of European and national laws** that have come to their attention in connection with their present or past work or professional activity.



A **whistleblower** is a person who **reports, discloses or denounces violations of national or European Union law that harm the public interest or the integrity of the administration or private body, of which he/she has become aware in a work context**

*Whistleblowers* are all those who, in various capacities, **carry out or perform work for the company**, such as **self-employed and subordinate workers; collaborators; freelancers and consultants; volunteers and trainees; shareholders and persons with administrative, management, control, supervisory or representative functions**

### GENERAL INDICATIONS ON REPORTS

**Violations** may concern:

- **national regulatory provisions** (e.g. criminal, civil, administrative or accounting offences, predicate offences under Legislative Decree No. 231/2001),
- **EU regulatory provisions** (e.g. offences affecting the EU's financial interests or the internal market, offences in the following areas: public contracts; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and network and information system security).

They may concern both **violations committed** and **those not yet committed** that the *whistleblower* reasonably believes could be committed on the basis of concrete evidence.

Information on reportable infringements does not include information that is manifestly unfounded, information that is already fully in the public domain, or information acquired only on the basis of indiscretions or unreliable rumours.

The report must be circumstantiated and well-founded, and in particular the following must be clear:

- the circumstances of time and place in which the event reported occurred;
- description of the fact;
- personal details or other elements enabling identification of the person to whom the reported facts may be attributed

**Anonymous** reports: anonymous reports are treated as ordinary reports. An anonymous reporting person, subsequently identified, who has informed ANAC [National Anti-Corruption Authority] that he or she has suffered retaliation may benefit from the protection that the Whistleblowing Decree guarantees against retaliatory measures.

### PROTECTION OF THE REPORTING PERSON AND THE REPORTED PERSON

The reporting person (*Whistleblower*) and the person being reported are afforded all the guarantees already provided for in Italian Legislative Decree 231/01. See in this respect the paragraph on page 2 of this presentation.

### COMMUNICATION CHANNELS

With a view to guaranteeing the utmost confidentiality and protection of the *Whistleblower* and the reported person, the communication channels available are the same as those provided for by Legislative Decree 231/01

These communication channels are managed by the Supervisory Board.  
See the detail on page 1 of this presentation