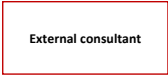

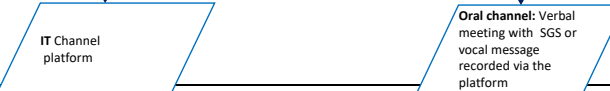

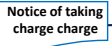


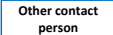
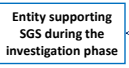

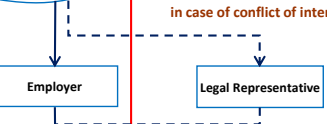
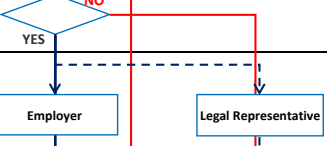

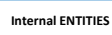





WHISTLEBLOWING PROCEDURAL FLOW

ACTIVITY DESCRIPTION	FUNCTION	FLOW
1 Identification of the Whistleblowing Management System	Top Management	
2 Report submission Indication of the Facilitator, if present	WHISTLEBLOWER	
3 Use of Methods and Tools provided through the Internal Channel set up by the Company	WHISTLEBLOWER	
4 Taking charge of the report	WHISTLEBLOWING MANAGEMENT SYSTEM	
5 Notification to the Whistleblower indicating receipt and taking charge of the report within 7 gg.	WHISTLEBLOWING MANAGEMENT SYSTEM	
6 Pre-analysis Does the report meet the requirements envisaged by Leg. Decree 24/23 ?	WHISTLEBLOWING MANAGEMENT SYSTEM	
7 Meeting, if need be, with the identified internal contact person/entity HR Manager	WHISTLEBLOWING MANAGEMENT SYSTEM	
8 Possible emergence of a conflict of interest with the HR Manager	WHISTLEBLOWING MANAGEMENT SYSTEM	
9 Investigation Activity aimed at acquiring, with utmost confidentiality, all useful elements for evaluating the report. SGS may need to avail itself of the collaboration of other entities (internal and/or external) to complete the investigation.	WHISTLEBLOWING MANAGEMENT SYSTEM	
10 Evaluation and final outcome: 1) Evaluation is conducted based on the elements gathered during the investigation phase.	WHISTLEBLOWING MANAGEMENT SYSTEM	
2) Issuance of the final investigation report containing the evaluation of the report contents and its transmission to the relevant recipients.	WHISTLEBLOWING MANAGEMENT SYSTEM	
3) Positive outcome = the report is true; Negative outcome = the report is groundless	WHISTLEBLOWING MANAGEMENT SYSTEM	
4) Report recipients give their suggestions on the possible application of sanctioning procedures .	WHISTLEBLOWING MANAGEMENT SYSTEM	
5) Communication to Internal Entities regarding disciplinary measures under the Sanctioning System. This phase could be activated even in the case of a negative outcome as the possibility of applying the sanctioning system to the bad faith whistleblower could be evaluated.	RECIPIENTS OF REPORT OUTCOME	
6) Communication to interested External entities , where deemed necessary.	RECIPIENTS OF REPORT OUTCOME	
12 Archiving The final archiving of the documentation (max. 5 years) is the responsibility of the Whistleblowing management system	WHISTLEBLOWING MANAGEMENT SYSTEM	
13 Whistleblowing Register: The Whistleblowing Management System keeps the Whistleblowing Register updated indicating the outcome of the reports received.	WHISTLEBLOWING MANAGEMENT SYSTEM	
14 Feedback on the report status to be given to the Whistleblower within 3 months.	WHISTLEBLOWING MANAGEMENT SYSTEM	