

Procedure for the handling of internal reports of violations of national and European regulatory provisions that harm the public interest or the integrity of the company ex D. Lgs. 24/2023

-Whistleblowing-

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1. Legal framework

The legislative Decree No. 24 of 10 March 2023 transposes into Italian law Directive (EU) 2019/1937 on the protection of persons who report breaches of national or Community law, the so-called Whistleblowing Directive, extending its application not only to the public sector but also to private companies.

The legislative Decree No. 24 of 10 March 2023, on the Implementation of Directive (EU) 2019/1937 of the European Parliament of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national regulatory provisions (G. U. No. 63 of 15 March 2023), significantly extended the scope of application of the rules on whistleblowing and regulates the protection of persons who report breaches of national or EU regulatory provisions of which they have become aware in a public or private work context.

In particular, the Decree identifies and regulates the reporting entities, the subject of breach reports, the channels to be set up, the obligations and protections that entities are required to implement and guarantee, and also defines the criteria and timeframes for compliance.

Since the handling of reports involves the collection and processing of personal data, the Company or Entity in complying with the new decree must also take into account the application of the Personal Data Protection Regulation (Regulation 2016/679 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data and on the free movement of such data).

Stilfer Srl (hereinafter also referred to as the 'Company'), also in light of the recent Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national regulations issued by ANAC with resolution No. 311 of 12 July 2023, has proceeded to draft this operating procedure for 'Reporting of unlawful conduct - Whistleblowing'.

2. Definitions

- a) "**Breaches**": conduct, acts or omissions detrimental to the public interest or the integrity of the public administration or the private entity of which the whistleblower has become aware in the context of his or her work;
- b) "**Information on breaches**": information, including well-founded suspicions, concerning breaches committed or which, on the basis of concrete elements, could be committed in the organisation with which the reporting person, or the person making the complaint to the judicial or accounting authorities, has a legal relationship within the meaning of Article 3(1) or (2) of Legislative Decree No. 24/2023, as well as elements concerning conduct aimed at concealing such breaches;
- c) "**Report or to report**": Communication containing information on violations made by the reporting person, through one of the reporting channels provided (internal or external channels);
- d) "**Internal reporting**" means the communication, written or oral, of information on violations, submitted through the internal reporting channel;
- e) "**External reporting**" means the communication, written or oral, of information on violations, submitted through the external reporting channel;

- f) **"Public disclosure or public dissemination"**: making information about infringements publicly available through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- g) **"Reporting person"**: a natural person who makes a report or public disclosure of information on violations acquired in the context of his or her work;
- h) **"Facilitator"**: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- i) **"Work context"**: work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3, paragraphs 3 or 4 of Legislative Decree no. 24/2023, through which, regardless of the nature of such activities, a person acquires information on violations and in the context of which he/she could risk suffering retaliation in the event of a public disclosure or report to the judicial or accounting authorities;
- j) **"Person involved"**: a natural or legal person mentioned in the internal or external report or in the public disclosure as a person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation;
- k) **"Retaliation"** shall mean any conduct, act or omission, even if only attempted or threatened, occurring by reason of the report, the judicial or accounting authority report or public disclosure and which causes or may cause the reporting person or the person making the report, directly or indirectly, unjustified harm;
- l) **"Follow-up"**: action taken by the entity entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- m) **"Acknowledgement"**: communication to the person making the alert of information on the follow-up that is given or that is intended to be given to the alert;
- n) **"Whistleblowing Manager"**: an external corporate function identified by the administrative body as the recipient and manager of whistleblowing reports and entrusted with the management of internal reporting channels.

3. Purpose and Scope

This procedure regulates the procedure through which it is possible to report unlawful conduct and/or irregularities that may occur in the Company's working environment.

Its purpose is to provide clear and precise instructions to the person making the report on the subject, contents, recipients, methods and channels of transmission of the report, as well as on the forms of protection offered to him/her in accordance with our legal system, in order to facilitate the emergence of all cases of wrongdoing and to encourage reporting.

In compliance with current legislation, the Company has adopted internal reporting channels that guarantee the receipt, analysis and processing of reports, as well as the confidentiality of the identity of the reporter, who is also guaranteed protection from retaliation and/or discriminatory and penalising treatment.

This procedure also provides indications on how to access, where the conditions indicated by the legislation are met, the external reporting channel set up by the ANAC, and sets out the conditions required for public disclosure.

This procedure does not apply:

- disputes, claims or requests linked to a personal interest of the reporting person or of the person lodging a complaint with the judicial or accounting authorities that relate exclusively to his or her individual employment relationships, or inherent to his or her employment relationships or public employment relationships with hierarchically superior figures;
- to reports of violations already mandatorily regulated by the European Union acts, or by national acts, indicated in Part II of the Annex to Legislative Decree No. 24/2023, or by national acts constituting implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937;
- to alerts concerning breaches of national security, as well as procurement relating to such defence or national security aspects, unless these aspects are covered by relevant secondary EU law.

4. Recipients

This procedure applies to all persons who report, denounce to the judicial or accounting authorities, or publicly disclose information on violations of which they have become aware in the context of their work, and in particular to:

- employees, subordinate workers, self-employed workers, as well as holders of a collaboration relationship with the Company, or who work for or on behalf of the Company, including third parties;
- freelancers and consultants;
- volunteers and trainees, paid and unpaid;
- any shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised on a de facto basis.

(hereafter “**Recipients**”)

The protections provided for the whistleblower also apply if the report, the complaint to the judicial or accounting authorities or the public disclosure of information takes place in the following cases:

- when the legal relationship has not yet begun, if information on violations was acquired during the selection process or at other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship if the information on violations was acquired in the course of that relationship.

5. Reports

This procedure, in accordance with current legislation, provides for different reporting channels:

- internal signalling channels;
- external reporting channel, the management of which is delegated to ANAC;
- Public disclosure.

As a priority, the whistleblower must use internal channels and, under certain conditions set out in this procedure, may make an external report or public disclosure. It is understood that the whistleblower may always file a complaint with the judicial and accounting authorities.

5.1. Purpose and Subject of the Report

The purpose of the report is to bring to the knowledge of the Company conduct, acts or omissions that harm the public interest or the integrity of the Company itself.

The report, therefore, as will be explained later, is not admissible if it originates from a mere personal claim or individual purpose.

In particular, reports may concern violations consisting of administrative, accounting, civil or criminal offences attributable to:

- unlawful conduct pursuant to Legislative Decree 231/2001 or violations of the Organisational and Management Model adopted by the Company, including violations of the Code of Ethics;
- offences falling within the scope of EU or national acts relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions relating to the internal market.

It is, therefore, very difficult to draw up a complete and exhaustive list of behaviours, offences or irregularities, so that, purely by way of example, the reporting of unlawful conduct may concern actions or omissions:

- that could constitute offences (e.g. embezzlement; bribery, extortion, abuse of office, fraud in public supply; fraud; theft; threat);
- which constitute violations of the company's rules of conduct and internal procedures;
- situations of abuse of a corporate role or function in order to obtain private advantages.

In any case, the unlawful conduct reported must relate to situations of which the person has become directly aware by reason of the employment relationship, including what he/she has learnt on the occasion of and/or due to the performance of his/her work duties, albeit in a casual manner.

They are excluded and, therefore, CANNOT be reported:

- Complaints, claims or requests linked to a personal interest of the whistleblower that relate exclusively to his/her individual labour relations, i.e. inherent to his/her labour relations with hierarchically superior figures (thus excluding, for instance, reports concerning labour disputes and pre-litigation stages; discrimination between colleagues; interpersonal conflicts between the whistleblower and another worker or with hierarchical superiors);

- Information on reportable or reportable violations does not include information that is clearly unsubstantiated, information that is already fully in the public domain, as well as information acquired only on the basis of indiscretions or rumours that are not very reliable (so-called rumours);

In any case, those who become aware of the aforementioned offences are required to activate this procedure without delay by reporting the facts, events and circumstances that they consider to have led to such offences.

5.2. Content of the Report

The report must be sufficiently documented and circumstantiated so as to provide all useful elements for the conduct of the investigation to verify the validity of the reported facts.

The report must contain the following elements (where known):

- a complete and detailed description of the fact and/or conduct, including omission, and of the manner in which it came to one's knowledge
- an indication of the date and place where the fact and/or conduct, including omission, occurred
- the personal details, the role covered or other elements that may allow the identification of the person(s) who has/have carried out the fact and/or conduct subject of the report
- an indication of any other information and/or deed and/or document, however represented or on any stored medium, which may be useful for verifying the validity of the facts reported;
- Furthermore, it is appropriate to indicate in the report whether
- the facts that are the subject of the report have been learnt in person by the reporter or whether they have been reported by third parties;
- the reported facts have also been brought to the attention of other corporate functions;
- the reported facts have also been brought to the attention of public bodies or judicial police officers.

The report, in addition to being complete and exhaustive, must be timely, so as to allow a more efficient investigation activity, as well as the adoption of the necessary preventive and corrective measures.

It should be noted that the Whistleblower Manager is subject to confidentiality obligations, the breach of which entails criminal and civil liability; therefore, the whistleblower may provide, without fear of any repercussions, any information deemed useful for the investigation.

It should be noted that even anonymous reports, i.e. lacking any elements allowing their author to be identified, submitted in accordance with this procedure, adequately substantiated and accompanied by sufficient elements to allow an adequate investigation, are equated with 'ordinary' reports and will, in any case, be taken into account.

5.3. Internal signalling channels and their operation

The Company provides the recipients with an internal reporting channel that guarantees the confidentiality of the identity of the reporter, the facilitator, the person involved or in any case the persons mentioned in the report, the content of the report and the relevant documentation.

As mentioned above, the management of the report is entrusted to the Reporting Manager, an external function with staff specifically trained for this purpose. This choice provides a guarantee of confidentiality and independence of judgment of the function.

Any report mistakenly submitted to a person other than the Reporting Manager must be forwarded to the latter, within 7 days from the date of receipt, with simultaneous notification of transmission to the reporter.

The report may be submitted in the following ways:

- **digital platform** (Globaleaks software) implemented by the Company, which can be reached from the Company's website at the address (<https://segnalazioni.stilfer.net>) specifically enabled and hosted on a dedicated Virtual Server: when the report is sent, the reporter is provided with a code with which he/she can at any time view the processing status of his/her report and interact with the Report Manager through the messaging tool. This application provides for the completion of a questionnaire that supports the reporter in preparing the text of the report. If the reporter chooses to provide his or her personal details and/or enter his or her contact details or other personal data, such as e-mail, telephone number or other, the data encryption system, integrated into the application, will ensure complete anonymisation. The aforementioned software application will enable the reporting person to automatically receive notification of the receipt and follow-up of the report.

N.B. When the report is sent, the Platform will issue a 16-digit CODE which will be the only way to access the Platform at a later date and check the progress of the report sent.

The CODE must therefore be noted down by the reporter and kept carefully, as it will no longer be possible to access the alert if it is lost.

- Alternatively, it is possible to make an oral report, subject to a telephone appointment with the Whistleblowing Manager, by contacting: 0532.1717488 (Audita Srl) and asking for the Whistleblowing Contact.

5.4. Investigating the merits of internal reporting

In order to ensure an efficient and timely handling of the report, the Reporting Manager performs the following activities through the Platform:

- issues the reporting person with an acknowledgement of receipt of the report
- maintains contact with the reporting person;
- gives proper follow-up to the reports received;
- provides feedback to the reporting person.

More specifically, once the report has been acquired through the above channel, the Reporting Manager proceeds to notify the reporting person of its receipt within 7 days from the date of its acquisition.

The Report Manager itself carries out an assessment on the existence of the essential requirements of the report to assess its admissibility.

The report is considered inadmissible and is filed by the Reporting Manager on the following grounds:

- a) manifest groundlessness due to the absence of factual elements ascribable to the violations typified by the legislator and indicated in paragraph 5.1 above
- b) manifest lack of the legal prerequisites for making the report, with particular reference to the persons who may submit reports, as indicated in paragraph 4 above
- c) ascertained generic content of the report of offence such as not to allow comprehension of the facts, or report of offence accompanied by inappropriate or irrelevant documentation such as not to allow comprehension of the content of the report itself;
- d) production only of documentation in the absence of a report of unlawful conduct.

In the event that the report: is not adequately substantiated; the information provided is not sufficient to carry out the investigation activities; or the report is not suitable to identify the alleged breach; the Reporting Manager may request the reporting party, through the modalities and contact details indicated by the latter, to provide additional elements to the report sent.

The reporting person must send the requested integrations within 30 days. After this deadline, the report will be archived due to inability to proceed or unfoundedness of the report. In any case, the report will be adequately acknowledged and the whistleblower will be informed of the reasons for the filing.

In the event that the whistleblowing report is deemed admissible, the preliminary investigation will be commenced: the activity of verifying the merits of the allegations in the report is entrusted to the Whistleblowing Manager, who shall initiate, without delay, a timely and accurate investigation in accordance with the principles of impartiality, fairness and confidentiality towards the persons involved.

During the review, the Whistleblowings Manager may carry out any activity deemed necessary or appropriate for this purpose, including the hearing of the whistleblower, of the person involved in the alleged breach and of any other person who may report circumstances useful for the purposes of the investigation, as well as requesting from the whistleblower any additional information.

If the report is found to be relevant pursuant to Legislative Decree No. 231/01, the Reporting Manager will promptly inform the Supervisory Board appointed by the Company, guaranteeing the confidentiality of the identity of the reporter, so that the Supervisory Board can participate in the investigation of the report. In such cases, the Reporting Manager will liaise with the Supervisory Board.

If it is necessary to obtain a specialist opinion, the Reporting Manager will coordinate in advance with the company how to request it while maintaining the confidentiality of the report.

Upon the outcome of the verification, and in any case within three months from the day of sending of the acknowledgement of receipt of the report, the Whistleblowings Manager will provide feedback on the report and draw up a report summarising the results of the investigation activity carried out.

If, at the outcome of the investigation, the report proves to be well founded, the Reporting Manager, in relation to the nature of the breach, will:

- a) urge the company to file a complaint with the competent judicial authority in the cases provided for by the law;

- b) communicate the outcome of the assessment to the Head of the structure to which the author of the ascertained breach belongs, so that he may take the management measures falling within his competence, including, where the conditions exist, the exercise of disciplinary action
- c) propose to the corporate management and to the competent structures the adoption of any further measures and/or actions that may be necessary in the specific case, such as the application of the sanction system;
- d) propose the amendment of the organisational procedures in order to prevent further cases of violation;
- e) if any, propose amendments to the 231 Model if it deems it necessary and inform the Supervisory Board, in the event of matters within its competence;
- f) request from the company management the application of the protections provided for by the regulation in respect of the staff who sent the report or who were involved during the investigation phase.

Otherwise, if the report proves to be unfounded upon verification, the Reporting Manager will close the report.

5.5. Filing of internal reporting documentation

Responsibility for managing the archive of reports and related documentation lies with the Reporting Manager through the computer software database, or through a dedicated computer and paper archive.

Reports and related documentation are kept for the time strictly necessary and in any case no longer than 5 years from the date of communication of the final outcome of the reporting procedure.

Reports received orally during the meeting with the reporter are recorded in writing, verified and signed by the reporter and subject to the same retention period.

5.6. External Reports

The National Anti-Corruption Authority (ANAC) has set up a channel for external reports that guarantees the confidentiality of the identity of the person making the report, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

External reports are made in writing via the IT platform set up by ANAC (<https://whistleblowing.anticorruzione.it>), or orally through telephone lines or messaging systems, as well as through a request for a direct meeting set within a reasonable time. Any external reports submitted to parties other than the ANAC shall be forwarded to the latter within seven days from the date of their receipt.

External reports may be submitted in the manner indicated above if one of the following conditions is met:

- the internal reporting channel is not active or does not comply with the provisions of Article 4 of Legislative Decree no. 24/2023;
- the internal report previously sent by the whistleblower has not been followed up;

- the reporting person has well-founded reasons to believe that, if he made an internal report, it would not be effectively followed up or that the report might give rise to the risk of retaliation;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The ANAC publishes on its website, in a dedicated, easily identifiable and accessible section, all information concerning:

- an explanation of the protection measures for the reporter;
- their contact details (telephone number, postal address, regular and certified e-mail address);
- instructions on how to use the external reporting channel and internal reporting channels;
- an illustration of the confidentiality regime applicable to external reports and internal reports provided for by Legislative Decree no. 24/2023;
- the procedures by which ANAC may request the reporter to provide additional information, the deadlines for replying to an external report, the types of reply that ANAC may give to an external report;
- the list of Third Sector entities that provide whistleblowers with support measures and that have entered into agreements with ANAC.

The website of the National Anticorruption Authority is accessible at the following address: <https://www.anticorruzione.it/>.

5.7. Public disclosure

The whistleblower may make a public disclosure by placing information about violations in the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people when:

- it has previously made an internal and external report or has made an external report directly pursuant to Legislative Decree no. 24/2023 and the same has not been acknowledged within the time limits laid down in the Decree
- has justified reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
- has well-founded reason to believe that the external report may entail the risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be in collusion with the author of the breach or involved in the breach itself.

Outside these conditions, public disclosure cannot be considered lawful.

6. Protecting the confidentiality of the reporter

The identity of the reporter and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the reporter himself or herself to persons other than those competent to receive or follow up on the reports, who are

expressly authorized to process such data in accordance with EU Regulation 2016/679 (Articles 29 and 32) and Legislative Decree 196/2003 (Article 2-quaterdecies).

In the event that the report involves the initiation of criminal proceedings, the confidentiality of the reporter will be protected within the limits provided by Article 329 of the Code of Criminal Procedure, which imposes the obligation of secrecy of the acts of the preliminary investigation until the suspect has the right to have knowledge of them and in any case not later than the closure of the preliminary investigation.

If, on the other hand, proceedings before the Court of Auditors are involved, the identity of the reporting person may not be revealed until the close of the preliminary investigation phase.

In the context of disciplinary proceedings, the identity of the reporting person may not be disclosed, if the allegation of the disciplinary charge was based on investigations separate and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and the knowledge of the identity of the reporting person indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the reporting person to the disclosure of his or her identity. In such a case, a written notice will be sent to the reporting person in advance with the reasons requiring the disclosure of his or her identity.

In the event that the identity of the whistleblower must be disclosed in order to ensure the right of defense of the person involved, the whistleblower will be notified in writing of the reasons for the disclosure of confidential data.

The confidentiality of the person involved and the persons named in the report is also protected until the conclusion of the proceedings initiated because of the report.

Confidentiality is also guaranteed in the case of reports made orally as well as if they are received by personnel other than those authorized to handle reports.

Violation of the obligation of confidentiality constitutes a source of disciplinary liability according to the provisions of the disciplinary system adopted by the Company, without prejudice to any further form of liability provided for by law.

7. Prohibition of retaliation

The Company guarantees to the whistleblower that protective measures will be applied in the event that:

- 1.at the time of the report, the reporter had good reason to believe that the information submitted was true and related to the matters indicated in paragraph 5.1 above;
- 2.the report was made in accordance with the provisions of this procedure.

A person's reasons for reporting, whistleblowing, or public disclosure of the violation are irrelevant to his or her protection.

Any form of retaliation, direct or indirect, against the reporter for reasons related, directly or indirectly, to the reporting will not be tolerated.

In particular, Legislative Decree 24/2023 identifies, by way of example and not exhaustively, certain cases that, if carried out because of the report, constitute retaliation:

- dismissal, suspension or equivalent measures;

- demotion in grade or non-promotion;
- change of duties, change of place of work, reduction of salary, change of working hours;
- suspension of training or any restriction on access to training;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- placement on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person's inability to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;
- the requirement to undergo psychiatric or medical examinations.

Without prejudice to legal action, in the event that the whistleblower becomes civilly or criminally liable in relation to what has been reported, the Company will take such action as it deems appropriate against anyone who would carry out, or threaten to carry out, acts of retaliation against the same whistleblower.

In the event that a Company employee believes that he or she has been retaliated against, by reason of the report made, he or she may inform the Reporting Manager. The latter will take action to protect the whistleblower in accordance with the law.

In addition, the whistleblower who believes he or she has suffered retaliatory conduct of any kind, by reason of the report made, and which has resulted in any type of measure, may notify the ANAC, which will inform the National Labor Inspectorate for the measures of relative competence.

In particular, both the retaliatory dismissal of the whistleblower, who will have the right to be reinstated in the workplace pursuant to applicable regulations, as well as the change of duties ex art. 2103 c.c. and any other retaliatory measure or measure taken against him/her and related, directly or indirectly, to the report made, will be considered null and void.

The protective measures provided for by Legislative Decree 24/2023, including the prohibition of retaliation, also apply:

- to facilitators;
- to persons in the same work context as the reporting person; of the person who filed a complaint to the Judicial or Accounting Authority, or made a public disclosure, and who are related to them by a stable affective or kinship link within the fourth degree;

- to co-workers of the reporting person or the person who has made a complaint to the Judicial or Accounting Authority or made a public disclosure, who work in the same work environment as the reporting person and who have a habitual and current relationship with said person;
- to entities owned by the reporting person or the person who made a complaint to the Judicial or Accounting Authority or made a public disclosure or for which the same persons work, as well as entities that work in the same work environment as the said persons.

It should be noted that, without prejudice to the specific limitations of liability provided by the legislator, the protection provided in case of retaliation does not apply in the event that his criminal liability for the crimes of defamation or slander or in any case for the same crimes committed by reporting to the judicial or accounting authorities or his civil liability, in cases of malice or gross negligence, is established, even with a first degree judgment. In these cases, it will be the responsibility of the company to impose a disciplinary sanction on the whistleblower found guilty in a first degree judgment.

8. Processing of personal data

All processing of personal data is carried out in compliance with the applicable data protection regulations (EU Regulation 2016/679 GDPR, Legislative Decree No. 196/2003, Legislative Decree No. 51/2018). For further information regarding the processing and protection of personal data, please refer to the specific notice published on the Company's website.

The External Reporting Manager will be specifically appointed as the External Data Processor pursuant to Article 28 of EU REG. 2016/679.

9. Dissemination and updating

This procedure is circulated to all company personnel. It published in the dedicated section of the company website and will be made available to anyone upon request.

The procedure is subject to periodic review and update by the Company.