



# PAROLA E LURAGHI S.P.A

FONDERIA IN GHISA – CAPITALE SOCIALE € 310.200 INTERAMENTE VERSATO  
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GHISE LEGATE CON NI-CR-CU-MO-TRATTAMENTI TERMICI DI STABILIZZAZIONE  
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PAROLA E LURAGHI SRL REPORTING SYSTEM RELATING TO UNLAWFUL BEHAVIOUR IN COMPLIANCE WITH THE LEGISLATIVE DECREE 10 MARZO 2023, N. 24 (“DECRETO WHISTLEBLOWING”)

## **1. General information**

Parola e Luraghi SRL, in order to favour full legality and maximum transparency within its own organisation, intends to remove any factor that may hinder or in any way discourage the reporting of crimes, wrongdoings or violations in accordance with the Whistleblowing Decree.

At the same time, the purpose of Parola e Luraghi SRL is to protect and guarantee the confidentiality of the reporting subject, thus favouring an environment wherein people are encouraged to report unacceptable behaviour implemented in the workplace.

For this reason, Parola e Luraghi SRL has adopted a specific Whistleblowing Policy ("Policy"), providing specific channels, procedures and guidelines to guarantee the confidentiality and the absence of retaliation acts against individuals report illegitimate behaviour.

The following violations and/or irregularities related to the issues in the attached Policy may be subjected to reporting.

It is also specified that the Policy:

- applies also to everyone who, while not attending workplaces, maintain a legal relationship with Parola e Luraghi spa pursuant to paragraph 3 of the Policy;
- defines the methods of reporting information relating to the various offences that may generate risks and/or potentially harmful situations.

## **Preconditions of the reports**

Listed below are some non-exhaustive examples of violations of the legislation pursuant to the Whistleblowing Decree that may be reported:

### **a) National legislation:**

- Antitrust offences;
- Embezzlement;
- Bribery;
- Undue receipt of disbursements;
- Corruption and abuse of authority (see articles 24 and following, Decree 231);
- Fraud to the detriment of the State, a public body or the EU for the achievement of public disbursements;
- Undue induction to give promise of utility;

- Computer fraud to the detriment of the State or a public body and fraud in public supplies.

**b) EU legislation:**

- Environmental offences, such as, discharge, emission or other type of release of hazardous materials into the air, soil or water or illegal collection, transport, recovery or disposal of hazardous waste.
- Fraud, corruption or any other illegal activity related to the expenses of the European Union;

**Reports concerning labour disputes or disputes, personal conflicts between the reporter and another worker or reports of national security violations do not fall within the scope of the Policy.**

Further details are contained in the attached Policy.

**3. Internal reporting channels**

The reports must be made:

By sending the form (Attachment 1) by registered mail to the attention of the Whistleblowing Referent (In order to take advantage of the guarantee of confidentiality, it is necessary that the report is inserted in a sealed envelope that bears the wording "Confidential/personal" on the outside).

The reports are received by the specially appointed internal channel ("Referente"/"Representative"), identified by Parola e Luraghi as the subject responsible for the implementation of the Policy and the management and evaluation of reports. The Representative makes use of the support and collaboration of consultants external to Parola e Luraghi (such as, for example, lawyers) for reports management.

Lastly, Parola e Luraghi guarantees the possibility of submitting reports, even in oral form, at the request of the Reporting party, through the organisation of a personal meeting, set within a reasonable period of time, with the subjects referred to in paragraph 7 of the Policy.

**4. External reporting channel**

The Whistleblowing Decree provides for the possibility - only at the occurrence of some circumstances precisely identified and typified by the same decree - to make a report through an external channel directly managed by ANAC (<https://servizi.anticorruzione.it/segnalazioni>).

The reporting party may make an external report under the following conditions:

- In the event that the internal reporting channel is not active or, even if activated, is not working;
- The reporting party has already made an internal report and it has not been followed up;
- The reporting party has reasonable grounds to believe that an internal report would not be given effective follow-up or the report itself could determine a retaliation risk;
- The reporting party has reasonable grounds to believe that the Violation may constitute an imminent or clear danger for the public interest.

Attachments:

Parola e Luraghi SRL Company Policy

Attachment 1 - reporting form

