



WHISTLEBLOWING

PR-COARM-WSB-01

Rev. 6 – ed. 30/05/2025

Pag. 1/21

RINA GROUP PROCEDURE

WHISTLEBLOWING

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	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 2/21

INDICE

1	Purpose	3
2	Process owner and responsibility	3
3	Scope of application and validity	3
4	Reference documents and definitions	3
5	Software support tools	6
6	Flow chart	7
7	Description of the process.....	8
7.1	Types of whistleblowing reports.....	8
7.2	General principles.....	8
7.3	Whistleblowing Platform	9
7.3.1	internal reporting channels.....	9
7.3.2	External reporting and public disclosure	10
7.4	Management of internal whistleblowing reports	11
7.4.1	Reception and verification.....	11
7.4.2	Evaluation and investigation	12
7.4.3	Disciplinary system	13
7.4.4	Monitoring of corrective actions	14
8	Document Filing and Retention.....	14
9	Monitoring and Measurement of the Process	14
10	Information Flows and Reports.....	14
11	Compliance Matrices	14
12	Annexes	14

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 3/21

1 PURPOSE

The purpose of this procedure (hereinafter “**Procedure**”) is to clearly outline the process for making, receiving, analyzing and handling whistleblower reports made by employees, management, and other stakeholders of the RINA Group as well as external Third Parties. It explains:

- The process for potential whistleblowers to make internal reports
- The steps taken to review and respond to reports
- The departments and teams involved
- The technology used to support the process
- The checks and safeguards in place to ensure reports are handled properly.

For complex matters that require specific instructions, these are managed by the relevant function or department responsible for carrying them out.

2 PROCESS OWNER AND RESPONSIBILITY

Global ESG & Compliance Function is responsible for overseeing this Procedure, including the communication of relevant information, and the revising and updating of the Procedure, as necessary.

The Global Internal Audit Function manages the day-to-day operations of the whistleblowing process, in accordance with the charter approved by the Board of Directors of RINA S.p.A.

This document, along with any future updates, will be shared with all relevant parties through the following methods:

1. Email notification announcing the publication of the Procedure in the RINA S.p.A.'s document database.
2. Communication to key governing bodies, including the Board of Directors, the Control and Risks Committee, the Board of Statutory Auditors of RINA S.p.A., and other applicable governing bodies of RINA Group Companies.
3. Training sessions for heads of RINA Organizational Units.
4. Publication of the Procedure on the RINA website <https://www.rina.org/en>.

This Procedure outlines the activities of the Functions involved. For specific details on roles and responsibilities, please refer to the respective organizational documents (<https://globalorg.rina.org/>).

3 SCOPE OF APPLICATION AND VALIDITY

This Procedure applies to all RINA Group Companies from the date it is issued. The Procedure is addressed to RINA Group Employees, Third Parties, Facilitators and Volunteers, as defined below. It also includes individuals who have a direct or indirect relationship with the Whistleblower such as family members up to the fourth degree of kinship, individuals who have a stable and current direct or indirect personal or professional relationship with the Whistleblower, and the legal entities that such individuals work for or are otherwise connected in a work-related context.

For clarity, “fourth degree of kinship” in this section means the Whistleblower’s immediate and extended family members, including parents, siblings, children, grandparents, aunts, uncles, nieces, nephews, cousins, and great-grandparents or great-grandchildren.

4 REFERENCE DOCUMENTS AND DEFINITIONS

The following documents are referred to in this procedure:

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 4/21

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (so-called Whistleblowing Directive)
- Code of Ethics
- AFRD-POLICY-01 Anti-Fraud Policy
- CRSR-HMNRH-01 Human Rights Policy
- DIVIN-POLICY-01 Diversity & Inclusion Policy
- HAR-POLICY-01 Policy against sexual and gender-based harassment in the workplace
- ABRI-POLICY-01 Anti-Bribery Policy
- GD-GLEAR-HAR-01 Guidelines against discrimination and sexual and gender-based harassment in the workplace
- GD-CRO-ERM-02 Anti-Bribery Guidelines
- Organization, Management and Control Model of RINA Italian Group's Companies
- Organizational Privacy Model of RINA Group
- RINA anti-bribery Organizational Model
- Charter of the Corporate Internal Audit function
- IS-COARM-CIF-02 - Information Flows to the RINA Group DPO
- IS-DIGIT-SMO-08 - Information Security Incidents
- IS-COARM-CIF-03 - Information Flows and Reports to the Control Bodies of the RINA Group
- IS-COMBR-CIF-04 - Information Flows and Reports to the Anti-Corruption Function
- PR-PR2PA-PUR-01 - Purchase Management
- PR-PR2PA-QUA-01 - Administrative Qualification of Suppliers
- SA8000:2014 - Social Accountability 8000
- E0002573-P2 - Management of social responsibility reports




In addition, the following terminology is used:

Breach	<p>Actions, omissions, or behaviors that are not compliant with:</p> <ul style="list-style-type: none"> - RINA Code of Ethics, Group policies, MOG, and internal rules issued by RINA or applicable RINA Group Company or Companies; - Applicable laws and regulations; - Requirements set forth by relevant national or regional bodies or agencies regarding corporate taxation, anti-trust laws, fair competition, and financial transparency; Acts or behaviors that undermine the intent or objectives of applicable laws or regulations in the above sectors. <p>Information on laws and regulations specific to a certain country or region and applicable to Employees living or working in that country or region can be found in the Annexes to this Procedure.</p>
CB	Autonomous Control Body responsible for supervising the performance of the MOG and ensuring compliance with its operational requirements
Company or Group Company	A legal entity within the RINA Group organizational structure
CRO	Chief Risk Officer
Discrimination	Any unjust, prejudicial, or unequal actions, decisions, or policies that adversely affect an individual's employment, access to opportunities, or treatment within an organization, and is prohibited under applicable laws and/or organizational standards or policies
DPO	Data Protection Officer

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 5/21

Employee	A natural person who has a direct employment relationship with and performs work for RINA under a formal or informal agreement, across all roles and levels from entry-level through top leadership (whether on a full-time, part-time, permanent, or temporary basis), and for purposes of this Procedure also includes interns, candidates, and former employees
FA	Compliance function for the prevention of corruption according to UNI ISO 37001/2016: 'Management systems for the prevention of corruption', The Global Executive ESG & Compliance Director has been appointed as FA for RINA
Facilitator	A natural person, operating in the same working environment, who assists the Whistleblower in the reporting process and whose assistance should be kept confidential
Function	A department, team, or designated role within RINA responsible for carrying out specific duties, tasks, or activities outlined in this Procedure.
Gender Equality	Gender equality between the sexes.
Gender Equality Policy	Formal document in which the organization defines the general framework within which the strategies and objectives concerning gender equality are identified
GHURE	Global Human Resources
GINAU	Global Internal Audit
GLEGA	Global Legal Affairs
Information Flow	The systematic movement or exchange of verbal and written information through formal and informal channels within or between organizations which facilitates standard workplace and business communications
Inclusion	The practice of ensuring that policies, practices, and workplace interactions are equitable and non-discriminatory in order to promote the full participation and representation of diverse individuals and to foster a stable and functional environment, system or group where all individuals regardless of their backgrounds, identities, or abilities, feel respected, supported, and engaged
MOG	Organization, Management and Control Model pursuant to It. D. Lgs. 231/2001
OU	Organizational Unit
Public disclosure	The act of sharing information about misconduct, violations, or risks to the public interest with the general public, the media, or other non-regulatory entities outside the RINA Group.
Report Whistleblowing Report or	A communication submitted by a Whistleblower through designated whistleblowing channels set up by RINA regarding actual or potential Breaches of laws, regulations, organizational policies, or ethical standards. These reports may address risks or misconduct that could harm the Whistleblower, the RINA organization, its Employees, Third Parties, or the broader community. Whistleblower Reports should be based on reasonable grounds and supported by factual information whenever possible. Matters such as unfounded rumors, personal disputes, grievances, or complaints unrelated to misconduct or policy violations typically fall outside the scope of whistleblowing and should not be reported as such.

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 6/21

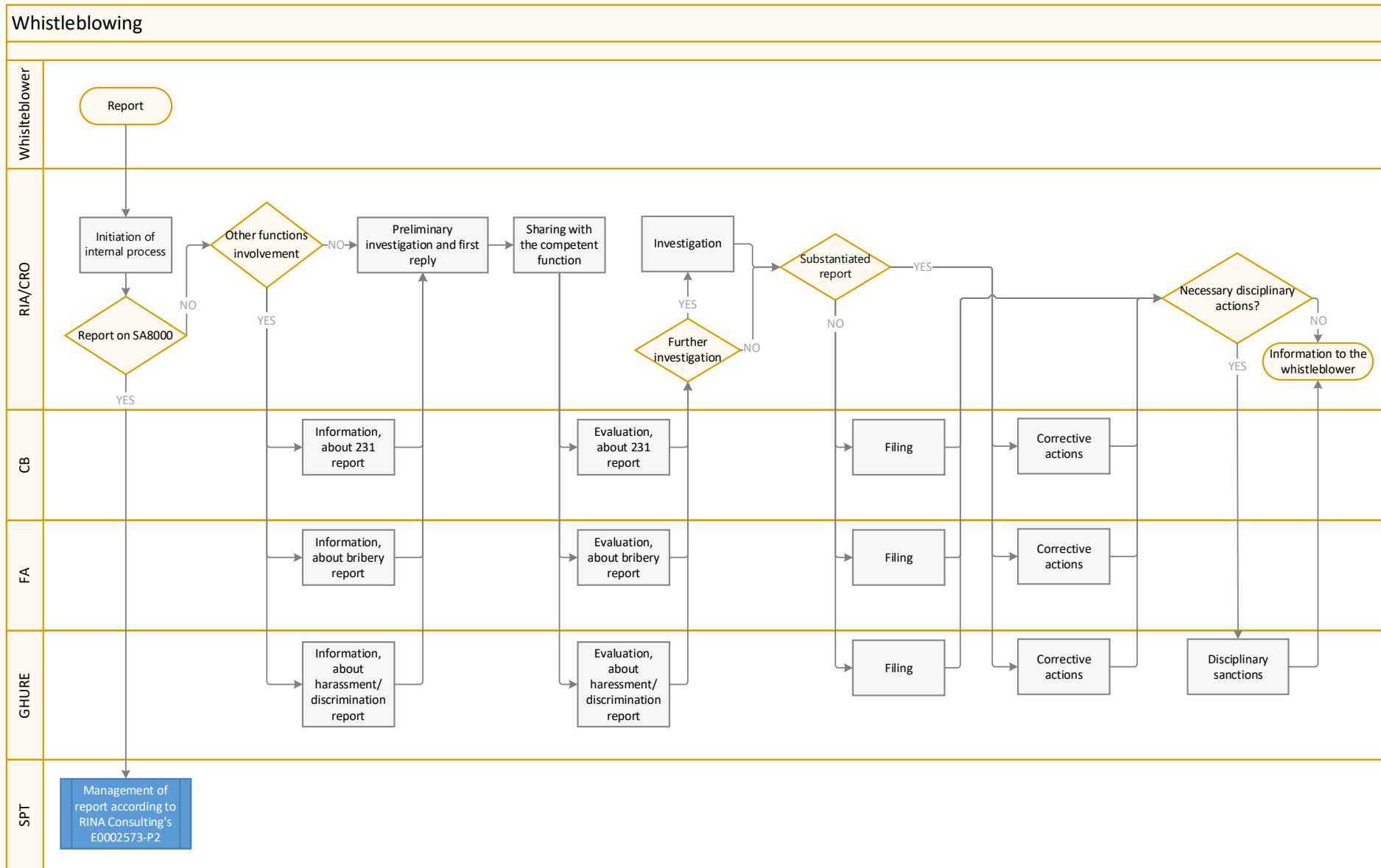
Reported Person	An individual or entity identified in a whistleblowing report as potentially involved in the alleged misconduct, unlawful behavior or policy violation
RIA	Global Internal Audit Director
RINA or RINA Group	The RINA S.p.A. parent company and all RINA affiliate legal entities within the RINA organizational structure
RUO	Organizational Unit Responsible
SPT	Social Performance Team of RINA Consulting S.p.A.
Third Party or Third Parties	Natural persons (individual human beings) and legal persons (entities or organizations that are recognized by law as having rights and responsibilities) who have a direct or indirect contractual relationship with RINA, including but not limited to independent directors, consultants, contractors, suppliers, vendors, clients, agents, service providers, joint venture partners, third parties present on client premises or project sites, and government officials or public agency employees involved in RINA projects or business-related matters
Volunteer	An individual who performs services directly or indirectly for RINA on a voluntary basis without expectation of monetary compensation, under RINA's direction or oversight.
Whistleblower	An individual, including any employee (regardless of role or level, such as managers or staff), contractor, volunteer, or third party, who reports in good faith any suspected or actual unlawful conduct, violation of policies, or misconduct they have become aware of, either directly or indirectly, in connection with RINA activities
	Control Objective
	Control Action and Responsibility
	Key performance indicator or “KPI”

5 SOFTWARE SUPPORT TOOLS

The following internet technology applications and resources can be used for submitting a report or accessing additional information:

- Whistleblowing platform accessible at <https://whistleblowing.rina.org> or by clicking the relevant button on the RINA website <https://www.rina.org/en>.
- Sharepoint repository of the RINA Control Bodies;
- Channels for external reporting, in accordance with applicable national and local regulations.

6 FLOW CHART



	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 8/21

7 DESCRIPTION OF THE PROCESS

7.1 TYPES OF WHISTLEBLOWING REPORTS

For the purposes of this Procedure, the following types of Reports can be distinguished

- **Anonymous whistleblowing:** a Report in which the identity of the Whistleblower is not disclosed or cannot be determined based on the personal details of the Whistleblower and information provided; if the Whistleblowing platform allows "semi-anonymous" Reports—where limited contact information is shared but does not reveal the Whistleblower's full identity—such Reports will still be treated as anonymous under this Procedure. **bad faith whistleblowing:** A Report made with the intent to cause harm or damage to the Reported Person or the relevant RINA Company, despite knowing the claims are unfounded.;
- **Generic whistleblowing:** A Report that is so vague or lacking in detail that it does not provide enough information to allow for any meaningful investigation;
- **Whistleblowing on facts already known:** A Report about an issue or incident that is already known to the relevant RINA Group Company and has been or is being addressed in accordance with this procedure and relevant external regulations;
- **Whistleblowing on relevant facts:** A Report that involves:
 - members of RINA's corporate, management, or oversight bodies,
 - matters with a significant quantitative or qualitative impact, or
 - issues that may substantially affect the Internal Control and Risk Management System.

7.2 GENERAL PRINCIPLES

Protection of the Reported Person: RINA guarantees adequate protection for the Reported Person. During the investigation, the Reported Person may be informed of the investigation or involved in the process but will not face disciplinary actions solely based on the Report unless supported by sufficient evidence and/or validation Associated personal data is processed in compliance with applicable data Privacy laws and the RINA Privacy Organizational Model and retained only as long as necessary.

If the Reported Person becomes aware of a proceeding against them, they have the right to be heard. Requests by the Reported Person for access to Report records may be granted by the RIA subject to Par. 7.4.2, provided that it does not compromise the investigation.

Protection of the Whistleblower: RINA ensures the confidentiality of Whistleblowers who disclose their identities and reserves the right to take appropriate action against any form of retaliation directed at the Whistleblower. Any personal data is processed in compliance with applicable data Privacy laws and the RINA Privacy Organizational Model and retained only as long as necessary.

Anonymous Whistleblowers are afforded protection if their identity is later revealed.

This protection also extends to Facilitators and colleagues or entities with a close relationship to the Whistleblower (e.g., family within four degrees of kinship or business ties).

Protection is provided if the Whistleblower made the Report in good faith and reasonably believes the information is accurate, regardless of their motivations.

This protection ceases to apply if the Whistleblower is found by a competent judicial authority to be liable for defamation or slander under applicable law. In such cases, a disciplinary proceeding is run against the Whistleblower.

Threats or retaliation of any kind against the Whistleblower or anyone involved in the investigation of the Report are strictly prohibited.


Examples of Retaliation:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of duties or place of work, reduction of salary, modification of working hours;
- d) the suspension of training or any restriction of access to it;
- e) negative performance notes or negative feedback;

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 9/21

- f) disciplinary measures or other sanctions, including economic ones;
- g) coercion, intimidation, harassment or ostracism, discrimination or otherwise unfavorable treatment;
- h) the non-renewal or early termination of a fixed-term employment contract, as well as the non-conversion of a fixed-term employment contract into an open-ended employment contract, where the worker has a legitimate expectation of such conversion;
- i) damage, including reputational, particularly on social media, or economic or financial prejudice, including loss of economic opportunity and loss of income;
- j) improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- k) early termination or cancellation of the contract for the supply of goods or services;
- l) the request of results that are impossible to achieve in the ways and times indicated;
- m) an unjustified revocation of assignments or transfer of tasks to another person;
- n) the repeated rejection of requests (e.g., holidays, leave); and
- o) the unjustified cancellation or suspension of patents, licenses, permit, etc.

RINA forwards retaliation reports to the appropriate authorities and ensures Whistleblower's confidentiality during this process.

Protection of Confidentiality:  The personnel handling Reports are required to maintain strict regarding the Whistleblower, the Reported Person, and the investigation. Whistleblower identities are disclosed only with their explicit consent or as necessary for legal proceedings.

Users of the whistleblowing platform are prohibited from disclosing or communicating to third parties the access credentials to the platform, to provide third parties with other useful information for unauthorized access, to illegally access the whistleblowing platform, to tamper with it or the Reports contained therein, or to omit relevant information of which they are aware.


Control obligation: Personnel who receive and manage a Report are required to carry out the investigation diligently and thoroughly. In addition, such personnel are required to report any security incident, in compliance with IS-DIGIT-SCO-12 and applicable law.


Transmission of the Whistleblowing Report: Personnel who receive a Report must immediately inform the RIA. The transmission of any information related to the Report is permitted only in the manner provided by this Procedure and in compliance with applicable law.

7.3 WHISTLEBLOWING PLATFORM

7.3.1 INTERNAL REPORTING CHANNELS

RINA provides secure, anonymous and confidential reporting channel to take charge the Reports and manage them.

 The whistleblowing tool, qualified and contracted in compliance with PR-PR2PA-QUA.01 and PR-PR2PA-PUR-01, as well as customized for RINA to meet specific needs, resides on an external server that strictly maintains the confidentiality of provided information and allows for anonymous reporting by the Whistleblower.


 The whistleblowing tool applies a "no-log" policy for additional protection of the Whistleblower, which means that even if the platform was accessed from a computer connected to the corporate network, the login will not be traced by RINA IT systems.

Any potential Whistleblower may submit a Report through the whistleblowing tool accessible from the RINA website <https://www.rina.org/en>.¹

¹ If the report concerns the requirements of the SA8000 standard related to social responsibility and is referred to one of the Italian offices of the RINA Consulting Company in addition to this channel, if the interested party does not feel adequately represented and protected, they have the right to apply directly to:

- ✓ the Certification Body for SA8000, SGS ICS ITALIA S.R.L., at the email address sa8000@sgs.com;
- ✓ the Accreditation Body for SA8000 (SAAS Social Accountability Accreditation Services - 15 West 44th Street, 6th Floor - New York - NY 10036 - at: SAAS@SAASaccreditation.org).

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 10/21


 The access page to the whistleblowing tool contains some practical information on the correct use of the instrument, its two voice channel and web report modes, as well as its Data Controller privacy notice.

The Report can be made either as an identified Report or an anonymous Report, at the choice of the Whistleblower.

The whistleblowing tool provides for reporting through:

- a) **a live voice channel**, which offers multilingual telephone support 24 hours a day every day of the year and allowing the Whistleblower to speak to a qualified live operator, including in cases of discrimination or harassment. The list of telephone support numbers, active in all countries in which RINA operates, is accessible via <https://whistleblowing.rina.org>. The transcription of voice signaling is then made available as a pdf report via the web channel.
- b) **a web report channel**, which is an online platform that anyone can access with a PC or mobile device at <https://whistleblowing.rina.org>. Once logged in, the reporting platform guides the Whistleblower through a step-by-step process with a mix of mandatory and optional questions. These questions cover details such as the facts, timeline, financial aspects, Whistleblower details (optional), and any additional supporting information. The goal is to gather useful information to facilitate a prompt investigation.

After submitting the Report through either channel, the Whistleblower is issued a ticket number for tracking progress and maintaining anonymity, and a direct, but always anonymous, chat function will also be created for the Whistleblower, through which it is possible for the Report recipient to request, if necessary, further information for the Report.

 The platform provider has signed the data protection agreement pursuant to art. 28 GDPR and has agreed to comply with the instructions provided by RINA, including with respect to potential Third Party Whistleblowers.

Communications relating to commercial activities (e.g., complaints, billing, etc.), however, must be channeled through the usual customer service tools.

In addition to the voice and web channels, upon request by the Whistleblower, a Report can be made by means of a meeting with the RIA², in person or via Microsoft Teams, depending on the needs of the specific case, and the RIA will schedule the meeting within a reasonable timeframe.

Considering the nature of the data processing activities, Global ESG & Compliance function is responsible for ensuring that the mandatory³ Data Protection Impact Assessment (DPIA) is up to date.

Anyone who receives a Report from a Whistleblower through a channel other than the whistleblowing platform is required to transfer the Report to the platform as soon as possible and in any case within 48 hours, in order to guarantee the correct processing of the Report.

7.3.2 EXTERNAL REPORTING AND PUBLIC DISCLOSURE

Potential Whistleblowers have the right to report in good faith suspected violations or misconduct to external authorities or agencies, consistent with applicable local laws and regulations. Depending on national and regional legal frameworks, Whistleblowers may choose to report internally, externally, or both. Local laws and regulations govern the appropriate channels and protections for external reporting. Whistleblowers are encouraged to report in good faith, and protections under this Procedure apply regardless of whether the Report is made internally or externally, in accordance with local laws.

² Only in the particular case that the RIA is the Reported Person, a meeting request may be made to the CRO.

³ The DPIA is explicitly mandated by Article 13, paragraph 6 of Italian Legislative Decree no. 24/2023.

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 11/21

The types of violations eligible for external reporting or public disclosure in EU member countries and related Competent Authorities and external channels are detailed in **ANNEX I1**, along with specific national legislation listed in **ANNEX I2**.


The types of violations eligible for external reporting or public disclosure in U.S. and Canada and related Federal, State/Provincial or Local Agency are detailed in **ANNEX I3**.

This Procedure ensures that Whistleblowers who report externally are protected against retaliation, particularly in circumstances where:

- The Whistleblower reasonably believes the internal reporting process may not be effective or could result in retaliation.
- The misconduct poses an imminent or significant threat to individual or public health and safety, or the public interest.
- Reporting externally is necessary to prevent evidence tampering or concealment.

7.4 MANAGEMENT OF INTERNAL WHISTLEBLOWING REPORTS

7.4.1 RECEPTION AND VERIFICATION

Reports will be provided to the RIA, which  will confirm receipt of the Report and initiation of the internal process within 48 hours and will provide a first response to the Whistleblower within 20 days.

Upon receiving a Report,  the RIA will take the following steps:

1. Classification and Initial Actions:

- Classify the Report by type, identify the relevant Group Company, and determine the potential regulatory context (e.g., Legislative Decree 231/2001 covering corruption, money laundering, occupational fraud, workplace harassment, discrimination, etc.)
- If the Report indicates a potential violation under Legislative Decree 231/2001 or a Breach of the MOG, notify the competent CB within 48 hours; if the Report involves potential corruption, inform the FA at the same time (within 48 hours), in accordance with Article 29 of the GDPR for data processing.

2. Preliminary Investigation:

- Conduct an initial review of the Report to verify its validity and determine whether it meets the criteria for investigation. Seek assistance from the competent CB and the FA if necessary
- For potential violations of Legislative Decree 231/2001 or Breaches of the MOG, provide the preliminary investigation findings to the competent CB (authorized under Article 29 of the GDPR) and the FA (if related to passive corruption involving the Reported Person) within 15 days;

3. Reports Related to SA8000 Standards:

- If the Report pertains to SA8000 social responsibility standards and involves an Italian office of RINA Consulting S.p.A., refer to Instruction E0002573-P2⁴ published in the SGRS of RINA Consulting S.p.A.

4. Data Verification:

- Ensure that no unnecessary data has been collected in relation to the Report. Any irrelevant data must be deleted promptly.

5. Reports Involving Workplace Harassment or Discrimination:

⁴ It is intended in the most recent revision available.

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 12/21

If the Report involves workplace harassment or discrimination and suggests potential mental, emotional and/or physical risks for an Employee who was the victim of the reported incident

the RIA will:

- Notify the GHURE function within 12 hours of receiving the Report;
- Confirm to the Whistleblower within 12 hours that their Report has been received and commit to providing an initial response to the Whistleblower within five days. Include any additional requests or communications agreed with GHURE in the confirmation.
- Work closely with the GHURE function to conduct the preliminary investigation.
- If early findings suggest the need to involve competent authorities, involve the GLEGA function.
- If advised by GHURE, consult with the competent doctor or other specialists, as permitted under local law, to guide the response to the Whistleblower. Provide the preliminary investigation findings to the competent CB (authorized under Article 29 of the GDPR).

6. Integrity of Investigations:

- Investigations will be conducted in accordance with the principles outlined in the Internal Audit Charter approved by the Board of Directors of RINA S.p.A.
- If the RIA is the Reported Person, the whistleblowing platform will automatically assign the CRO as the receiver of the Report. The CRO will follow the same investigation process and notify the Board of Directors of RINA S.p.A., if necessary. The CRO is authorized for data processing under Article 29 of the GDPR.

7.4.2 EVALUATION AND INVESTIGATION

For all Reports received, without exception, the RIA, in collaboration with the relevant Function or CB (as described in par. 7.4.1) is responsible for the following actions:

1. Conducting an initial evaluation of the Report.
2. Performing further verification activities as needed;
3. Documenting the findings and decisions made during the investigation;
4. Recommending any appropriate actions or proceedings for GHURE's consideration.
5. Filing the Reports and all related supporting documents.

7.4.2.1 Possible Outcomes of an Investigation

The RIA will decide on one of the following outcomes based on the investigation:

- No further action: Filing the report without taking additional actions.
- Corrective measures: Recommending actions to address identified issues.
- Disciplinary action: Proposing disciplinary proceedings for the Reported Person, with notification to the Administration and CBs, as required by the MOG, or transferring the Report to the appropriate Company Functions.

7.4.2.2 Archiving Reports

The RIA will close and archive Reports in the following cases:

1. Not relevant: If the Report does not meet the criteria outlined in this Procedure, it will be forwarded to the appropriate department or function, and the Whistleblower will be informed.
2. Unfounded or malicious: If the Report is clearly baseless, made in bad faith, or too vague to allow for reasonable verification, or if it concerns matters already known and addressed, it will be closed.
3. False reports: If the Report is found to be knowingly false or submitted with malicious intent, appropriate disciplinary actions may be proposed:
 - For Employees: The RIA may recommend to GHURE disciplinary proceedings for Whistleblowers who submit false, opportunistic, or malicious Reports intended to harm the Reported Person or others affected by the Report.

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 13/21

- For Third Parties: To protect its own interests and that of its Employees the Company reserves the right to take appropriate legal action against Third Parties for submitting false or malicious reports.

7.4.2.3 Further Investigations

For Reports relating to relevant facts, competent Functions or CB can conduct further investigations, with the support of GINAU or CRO. External specialists may also be engaged if necessary, depending on the nature and complexity of the Report.

Investigation Timeline: Investigations will be completed within 90 days from receiving the Report, in exceptional circumstances, where the investigation is complex or requires additional time, this deadline may be extended. The RIA will promptly notify the Whistleblower in such cases.

7.4.2.4 Post-Investigation Actions

After consulting with the relevant Function or CB, the RIA (or CRO) will:

1. Notify the Whistleblower: Respond to the Whistleblower through the whistleblowing platform, typically using the chat feature of the related Report. If necessary, provide supporting documentation via the upload function within the timeframe referred to in the previous paragraph. Any disciplinary actions taken against the Reported Person will not be disclosed.
2. Report Findings: if the report is substantiated, notify the relevant Functions to initiate appropriate disciplinary proceedings and inform the Administrative and Control Bodies of the relevant RINA Company;
3. Update Records: Maintain and update the register of Reports for statistical purposes, ensuring all details about the status of the Reports are current.
4. Track Corruption-Related Issues: Continuously update the FA on any developments involving potential corruption-related Reports.

7.4.3 DISCIPLINARY SYSTEM

Policy Violations: Failure to comply with this Procedure or any Breaches committed by a Reported Person may constitute a violation of RINA policies and result in disciplinary action.

Disciplinary proceedings may also be initiated against:

- 1) Any persons who obstruct or attempt to obstruct Reports, including interference with the whistleblowing process or investigations.
- 2) Whistleblowing managers who fail to perform due diligence or breach the confidentiality of Whistleblower or others involved in the Reports;
- 3) Whistleblowers whose liability for slander or defamation is established through malicious or knowingly false Reports.

Sanctions: According to the disciplinary system:


- In Italy, RINA Employees are subject to the sanctions set out in the applicable National Collective Labor Agreement in force.
- RINA Employees in other countries with employment/labor contracts or collective bargaining arrangements are subject to the disciplinary actions outlined in their current labor contracts and as permitted by local law. The HR function determines and enforces sanctions in accordance with these contracts and applicable laws.
- RINA Employees in at-will employment jurisdictions, including the United States, are subject to disciplinary actions, up to and including termination, as permitted by local, state, and federal laws. The HR function determines and applies sanctions in alignment with Company policies and applicable laws.

	WHISTLEBLOWING	PR-COARM-WSB-01
		Rev. 6 – ed. 30/05/2025
		Pag. 14/21

- Senior managers and individuals in leadership roles of a Group Company may face suspension, removal from office, or other actions determined by the relevant governing body and in accordance with applicable laws.
- Third Parties may face contractual penalties, including suspension, revocation of the appointment, termination of contracts, and liability for damages.

All sanctions will be proportional to the level of responsibility of the person involved, intent, and severity of the behavior. Individuals subject to disciplinary actions are entitled to be heard during the proceedings, regardless of any judicial processes.


7.4.4 MONITORING OF CORRECTIVE ACTIONS

The implementation of the RIA recommendations and corrective actions is assigned to designated individuals within specified timeframes.  The RIA, with the support of the relevant Function or CB, oversees the implementation of these actions. For significant matters, updates are provided to senior management, the Risk Committee, and the Control Body of the relevant Group Company.

8 DOCUMENT FILING AND RETENTION

All documentation related to Reports is retained for five years from the closure of the Report or as required by applicable laws or regulations, if shorter. Records are stored securely on the whistleblowing platform and in applicable RIA archives. Exceptions to this timeline may apply for legal reasons, such as ongoing litigation.

9 MONITORING AND MEASUREMENT OF THE PROCESS

 In addition to the KPIs already mentioned in this Procedure, the relevant Functions evaluate the performance of the process through:

- ☒ The time of first response to Whistleblowers
- ☒ The number of actions taken on the basis of substantiated reports.

10 INFORMATION FLOWS AND REPORTS

All Reports of behavior that deviate from this Procedure must be submitted through the Whistleblowing platform (<https://whistleblowing.rina.org>). In compliance with IS-COARM-CIF-02, the RIA is responsible for relevant information flows to the DPO, in the event of a new process involving processing of personal data different from that included in the Record of Processing Activities, in case of adoption of a new IT system or a new technology, if a violation of personal data has occurred or inadequacies emerge in the technical and organizational security measures implemented within the relevant function, as well as in the event of any requests to exercise the rights of the data subjects. These flows must be notified to the DPO through the dedicated mailbox rina.dpo@rina.org.

11 COMPLIANCE MATRICES

The attached Compliance Matrices outline the control points for adherence to the following regulations and standards:

A - Compliance Matrix pursuant to Legislative Decree 231/2001;

B - Compliance Matrix pursuant to Regulation 2016/679 (GDPR);

C - Compliance Matrix pursuant to ISO 37001.

12 ANNEXES

ANNEX 1 – EU external reporting channels.

ANNEX 2 - National legislation implementing the EU Whistleblowing Directive

ANNEX 3 - Applicable U.S. and Canada whistleblowing laws, regulations and external reporting channels

1. European Union external reporting channels

In compliance with the Directive (EU) 2019/1937 (so-called Whistleblowing Directive), the right of the Whistleblower to make an external report is ensured if, at the time of its submission, the internal report has not been followed up, or if they have reasonable grounds to believe that:

- the internal report would not be followed up effectively or that the report could lead to the risk of retaliation;
- the breach may be an imminent or manifest danger to the public interest.

For each EU Member State, the following table shows the Competent Authority for managing external reports and the link to:

- the external reporting channel (if available),
- the national implementing law (if the authority or its site or channel could not be found).

EU Country	Competent Authority	External reporting channel
Austria	Federal Bureau of Anti-Corruption	https://www.bak.gv.at/601/
Belgium	Federal Ombudsman	https://www.federaalombudsman.be/en/reporting-breach-integrity
Bulgaria	Commission for Personal Data Protection	https://www.cdpd.bg/?p=rubric&aid=67
Croatia	Ombudsman	https://www.ombudsman.hr/en/whistleblowers-key-information
Czech Republic	Ministry of Justice	https://oznamovatel.justice.cz/chci-podat-oznameni/
Denmark	<ol style="list-style-type: none"> 1. the Danish Data Protection Authority 2. the Danish financial supervisory Authority 3. the Danish Enterprise Authority 4. the Norwegian Working Environment Authority 5. the Environmental Protection Agency 6. the Ministry of Justice (at the Police Information Service) 7. the Ministry of Defense (at the Defense Intelligence Service) 	<p>Respectively:</p> <ol style="list-style-type: none"> 1. https://whistleblower.dk/english 2. https://www.finanstilsynet.dk/whistleblower 3. https://erhvervsstyrelsen.dk/whistleblowerordning 4. https://offshore.at.dk/whistleblower/ 5. https://mst.dk/service/kontakt/whistleblowerordning/ 6. https://www.justitsministeriet.dk/ministeriet/whistleblowerordning/pet/ 7. https://www.fmn.dk/da/om-os/fe-whistleblowerordning/
Estonia	Competent Authorities	According to the provisions of the national law available at the link https://resources.whispli.com/hubfs/Estonia%20Whistleblowers%20protection%20law%20May%202024.pdf
Finland	Chancellor of Justice	https://oikeuskansleri.fi/ilmoittajansuojelu
France	The Defender of Rights	https://formulaire.defenseurdesdroits.fr/code/afficher.php?ETAPE=accueil_2016
Germany	Federal Office of Justice (BfJ)	https://www.bundesjustizamt.de/DE/Home/Home_node.html
Greece	National Transparency Authority	https://aead.gr/
Hungary	Competent Authorities	According to the provisions of the national law available at the link https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes
Ireland	Office of the Commissioner for Protected Disclosures	https://www.ombudsman.ie/index.xml?&Language=ga

EU Country	Competent Authority	External reporting channel
Italy	National Anti-corruption Authority (ANAC)	https://www.anticorruzione.it/-/whistleblowing ;
Latvia	<ul style="list-style-type: none"> – State Administration – State Chancellery 	<ul style="list-style-type: none"> – https://latvija.gov.lv – https://www.trauksmescelejs.lv/
Lithuania	Prosecutor General's Office	https://prokuraturos.lt/lt/aktualu-pranesejams/5954
Luxembourg	Competent Authorities	According to Chapter 4 of the national law available at the link https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#chapter_3
Malta	Whistleblowing reports unit of the Authority	According to the provisions of the national law available at the link https://legislation.mt/eli/cap/527/eng/pdf
Netherlands	Competent Authorities	According to Chapter 1a. of the national law available at the link https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst
Poland	<ul style="list-style-type: none"> – The Commissioner for Human Rights – A public authority 	According to Chapter 4 of the national law available at the link https://orka.sejm.gov.pl/proc10.nsf/ustawy/317_u.htm
Portugal	Competent Authorities	According to Article 12 of the national law available at the link https://dre.pt/dre/detalhe/lei/93-2021-176147929
Republic of Cyprus	Competent Authorities	According to the provisions of the national law available at the link https://www.dataguidance.com/sites/default/files/2022_1_006.pdf
Romania	<ul style="list-style-type: none"> – the Competent Authorities to receive and manage violations of the law – the National Integrity Agency – other Authorities to which the Agency sends reports 	<p>According to the provisions of the national law available at the link https://legislatie.just.ro/Public/DetaliiDocument/262872</p> <p>The channel of the National Integrity Agency is available at the link https://avertizori.integritate.eu/</p>
Slovakia	Competent Authorities	According to the provisions of the national law available at the link https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/
Slovenia	Competent Authorities	According to Article 14 of the national law available at the link https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri
Spain	Independent Authority for the Protection of Whistleblowers	According to the provisions of the national law available at the link https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513
Sweden	Competent Authorities appointed by the Government	The list of Competent Authorities is available at the link https://www.av.se/om-oss/visselblasarlagen/extern-rapporteringskanal/lista-over-myndigheter-med-ansvar-enligt-ansvarsomrade-enligt-forordning-2021949/

2. National legislation implementing the EU Whistleblowing Directive

Country	Transposition of the Whistleblowing Directive
Austria	https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2023_I_6/BGBLA_2023_I_6.pdfsig
Belgium	http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012
Bulgaria	https://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&Id=6784
Croatia	https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html
Cyprus	https://www.dataguidance.com/sites/default/files/2022_1_006.pdf
Czech Republic	https://www.psp.cz/sqw/text/orig2.sqw?idd=227907
Denmark	https://www.folketingstidende.dk/samling/20201/lovforslag/L213/20201_L213_som_vedtaget.pdf
Estonia	https://resources.whispli.com/hubfs/Estonia%20Whistleblowers%20protection%20law%20May%202024.pdf
Finland	https://www.finlex.fi/fi/laki/alkup/2022/20221171
France	https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745
Germany	https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html
Greece	https://www.lawspot.gr/nomikes-plirofories/nomothesia/nomos-4990-2022
Hungary	https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes
Ireland	https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/index.html
Italy	https://www.gazzettaufficiale.it/eli/id/2023/03/15/23G00032/sq
Latvia	https://likumi.lv/ta/id/329680-trauksmes-celsanas-likums
Lithuania	https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/bb9a85607be711eb9fc9c3970976dfa1?jfwid=-a3k5cky91
Luxembourg	https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#intituleAct
Malta	https://legislation.mt/eli/cap/527/eng/pdf
Netherlands	https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst
Poland	https://orka.sejm.gov.pl/proc10.nsf/ustawy/317_u.htm
Portugal	https://dre.pt/dre/detalhe/lei/93-2021-176147929
Romania	https://legislatie.just.ro/Public/DetaliiDocument/262872
Slovakia	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/
Slovenia	https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri
Spain	https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513
Sweden	https://data.riksdagen.se/fil/579EB8AD-7901-4202-BE2E-9F33ECB10347



WHISTLEBLOWING

PR-COARM-WSB-01

Rev. 6 – ed. 30/05/2025

Pag. 18/21

3. Applicable United States and Canada whistleblowing laws, regulations and external reporting channels

U.S. and Canadian laws protect the right of individuals to report potential violations of specific laws to the appropriate Federal, State/Provincial or Local Agency. Detailed lists of these laws and agencies for the U.S. and Canada, respectively, are provided below.

When in doubt as to the relevant external agency or authority, or if the offense seems ambiguous or complex, contacting a legal advisor or the below agencies' non-emergency hotlines for guidance is often a prudent first step.

UNITED STATES

Type of Violation or Offense	Applicable U.S. Law / Regulation	Federal, State or Local Agency and Reporting Links
Immediate threats to life, health, or safety	N/A	Call 911
Physical or sexual assault or threats, stalking or harassment; theft or vandalism; illicit drug use or distribution	Applicable state criminal laws	Local police or sheriff's department
Cybersecurity offenses (hacking, phishing, IP theft, cyber harassment or stalking)	Computer Fraud and Abuse Act and applicable local laws	Internet Crime Complaint Center
Fraud, corruption, bribery, hate crimes, terrorist threats	Various federal criminal laws	Federal Bureau of Investigation Phone: 1-800-CALL-FBI (1-800-225-5324)
Age discrimination in employment	Age Discrimination in Employment Act of 1967 (ADEA)	Equal Employment Opportunity Commission (EEOC) Phone: 1-800-669-4000
Disability discrimination in employment	Americans with Disabilities Act of 1990 (ADA)	Equal Employment Opportunity Commission (EEOC) Phone: 1-800-669-4000
Employment discrimination on the basis of protected class	Chicago Human Rights Ordinance (CHRO)	Chicago Commission on Human Relations (CCHR) Phone: 312-744-4111
Chicago-specific whistleblower protections	Chicago Whistleblower Protection Ordinance (CWPO)	Chicago Office of Inspector General Phone: 833-TALK-2-IG (833-825-5244)
Unequal pay based on gender	Equal Pay Act of 1963 (EPA)	Equal Employment Opportunity Commission (EEOC) Phone: 1-800-669-4000
Wage theft, overtime pay violations, child labor issues	Fair Labor Standards Act of 1938 (FLSA)	Department of Labor (DOL): <ul style="list-style-type: none">• Wage and Hour Division• Office of Federal Contract Compliance Programs (OFCCP)• Veterans' Employment and Training Service (VETS) Phone: 1-866-487-9243
Fraud against the federal government	False Claims Act (FCA)	Department of Justice or option to consult an attorney Phone: 202-514-2000
Family and medical leave violations	Family and Medical Leave Act of 1993 (FMLA)	Department of Labor (DOL) Wage and Hour Division Phone: 1-866-487-9243
Whistleblowing retaliation violations in Florida	Florida Whistle-blower's Act	Florida Commission on Human Relations



WHISTLEBLOWING

PR-COARM-WSB-01

Rev. 6 – ed. 30/05/2025

Pag. 19/21

Type of Violation or Offense	Applicable U.S. Law / Regulation	Federal, State or Local Agency and Reporting Links
Employment discrimination based on genetic information	Genetic Information Nondiscrimination Act of 2008 (GINA)	Equal Employment Opportunity Commission (EEOC) Phone: 1-800-669-4000
Fraud against the State of Illinois (e.g. state contracts)	Illinois False Claims Act (IFCA)	Option to consult an attorney or contact the Illinois Attorney General
Workplace discrimination in Illinois based on protected class (e.g., race, gender, disability, parental status, etc.)	Illinois Human Rights Act (IHRA)	Illinois Department of Human Rights (IDHR) Phone: 1-800-662-3942
Prevailing wage violations in Illinois	Illinois Prevailing Wage Act (IPWA)	Illinois Department of Labor (IDOL) Phone: 1-866-212-9016
Whistleblowing retaliation violations in Illinois	Illinois Whistleblower Act of 2008 (IWA)	Illinois Office of Executive Inspector General Phone: 1-855-814-5554
Workplace discrimination in Massachusetts	Massachusetts Fair Employment Practices Law (MFEPL)	Massachusetts Commission Against Discrimination (MCAD) Phone: 1-617-994-6000
Whistleblowing retaliation violations in Massachusetts	Massachusetts Whistleblower Protection Act (MWPA)	Applicable department of the Commonwealth of Massachusetts
Unfair labor practices by employers or unions	National Labor Relations Act (NLRA)	National Labor Relations Board (NLRB) Phone: 1-844-762-NLRB (1-844-762-6572)
Unsafe working conditions	Occupational Safety and Health Act of 1970 (OSHA)	Occupational Safety and Health Administration (OSHA) Phone: 1-800-321-OSHA (1-800-321-6742)
Civil rights violations in Ohio	Ohio Civil Rights Act (OCRA)	Ohio Civil Rights Commission (OCRC) Phone: 1-888-278-7101
Whistleblowing retaliation violations in Ohio	Ohio Whistleblower Protection Law (OWPL)	Ohio Office of the Attorney General or option to consult an attorney
Whistleblowing retaliation violations in Texas	Texas Whistleblower Protection Act	Texas Office of the Attorney General or option to consult an attorney
Civil rights protections against workplace discrimination	Title VII of the Civil Rights Act of 1964	Equal Employment Opportunity Commission (EEOC) Phone: 1-800-669-4000
Retaliation against federal contractor employees (includes federal contracts and federally funded projects) reporting misconduct, fraud, or abuse on federal or federally funded projects	FAR 52.203-17: Contractor Employee Whistleblower Rights and Protections	Federal Agencies' Office of Inspector General (OIG): Report retaliation to the OIG of the federal agency funding the project.

*Information on whistleblower laws in U.S. states not referenced above can be found [here](#).



WHISTLEBLOWING

PR-COARM-WSB-01

Rev. 6 – ed. 30/05/2025

Pag. 20/21

CANADA

Law / Type of Violation or Offense	Relevant Federal or Provincial Authority	Reporting Links or Channels
Immediate threats to life, health, or safety	Local police, emergency services	Local police or emergency services: Call 911
Physical or sexual assault, threats, harassment, stalking, theft, or vandalism	Criminal Code of Canada	Local police department or provincial/territorial police
Corruption, bribery, fraud against the federal government	Public Servants Disclosure Protection Act	Office of the Public Sector Integrity Commissioner (PSIC) Phone: 1-866-941-6400
Environmental offenses (e.g., hazardous waste disposal, pollution violations)	Canadian Environmental Protection Act	Environment and Climate Change Canada (ECCC) 1-800-668-6767
Cybersecurity offenses (hacking, phishing, cyber harassment)	Criminal Code of Canada	Canadian Centre for Cyber Security 1-833-CYBER-88 (1-833-292-3788)
Workplace health and safety violations	Canada Labour Code Provincial Occupational Health and Safety Acts	Employment and Social Development Canada (ESDC) Labour Program Phone: 1-800-641-4049 Provincial Jurisdiction: Contact the respective provincial Ministry of Labour
Federal government wrongdoing (fraud, mismanagement, gross misconduct)	Public Servants Disclosure Protection Act	Office of the Public Sector Integrity Commissioner (PSIC) Phone: 1-866-941-6400
Discrimination (e.g., race, religion, age, disability)	Canadian Human Rights Act Provincial Human Rights Codes	Canadian Human Rights Commission (CHRC) Phone: 1-888-214-1090 Provincial Jurisdiction: Contact the respective provincial Human Rights Commission
Harassment or violence in federally regulated workplaces	Canada Labour Code	Employment and Social Development Canada (ESDC) Labour Program Phone: 1-800-641-4049
Whistleblower protection in federally regulated organizations	Public Servants Disclosure Protection Act	Office of the Public Sector Integrity Commissioner (PSIC) Phone: 1-866-941-6400
Corporate wrongdoing, securities violations	Provincial Securities Regulators (e.g., Ontario Securities Commission, Alberta Securities Commission, Quebec Autorité des Marchés Financiers)	CSA Whistleblower Information Phone: 1-877-525-0337



WHISTLEBLOWING

PR-COARM-WSB-01

Rev. 6 – ed. 30/05/2025

Pag. 21/21

Law / Type of Violation or Offense	Relevant Federal or Provincial Authority	Reporting Links or Channels
Tax evasion and offshore account violations	Income Tax Act	Canada Revenue Agency (CRA) - Informant Leads Program Phone: 1-866-809-6841
Privacy breaches or data misuse	Personal Information Protection and Electronic Documents Act (PIPEDA)	Office of the Privacy Commissioner of Canada (OPC) Phone: 1-800-282-1376
Provincial whistleblower complaints (e.g., fraud, public sector wrongdoing)	Varies by province	Links vary by province: BC Ombudsperson , Ontario Ombudsman , Alberta Auditor General , Québec Ombudsman (Protecteur du citoyen) ,
Employment standards violations (e.g., wage theft, overtime issues)	Canada Labour Code Provincial Employment Standards Acts	Employment and Social Development Canada (ESDC) Labour Program Phone: 1-800-641-4049 Provincial Jurisdiction: Contact the respective provincial Ministry of Labour
Retaliation against whistleblowers	Public Servants Disclosure Protection Act (Federal) Provincial Whistleblower Protection Laws	Office of the Public Sector Integrity Commissioner (PSIC) Provincial Jurisdiction: - Contact the provincial Ombudsman or Auditor General in your province: Québec Ombudsman Phone: 1-800-463-5070 Ontario Ombudsman Phone: 1-800-263-1830 Alberta Auditor General Phone: 1-800-282-9131 Nova Scotia Ombudsman Phone: 1-800-670-1111 British Columbia Ombudsperson Phone: 1-800-567-3247