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# RINA GROUP PROCEDURE

## WHISTLEBLOWING

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## 1 PURPOSE

The purpose of this procedure (hereinafter “Procedure”) is to describe in an organic way the process of receiving, analyzing and handling reports made by third parties and by the personnel (including top management and members of corporate bodies) of the RINA Group, identifying:

- the activities carried out
- the Functions involved
- supporting IT applications
- the controls put in place.

The activities of greater complexity, which require specific detail, are governed by instructions adopted, where necessary, by the corporate function that governs their execution.

## 2 PROCESS OWNER AND RESPONSIBILITY

The Global ESG & Compliance Function is the Process Owner, and has the duty of preparing the Procedure, making changes and updating it.

The Global Internal Audit Function is in charge for the operational management of the whistleblowing process in accordance with the charter received from the Board of Directors of RINA S.p.A.

This document, as well as any amendments thereto, are therefore brought to the attention of all recipients through:

1. email notification of the publication of the Procedure on the RINA S.p.A.’s document database
2. communication to the Board of Directors, the Control and Risks Committee, the Board of Statutory Auditors of RINA S.p.A. and the Control Bodies of RINA Group’s Italian Companies
3. adequate training activity dedicated to the Heads of RINA Organizational Units
4. publication of the document on the RINA website <https://www.rina.org>.

This procedure outlines the activities of the Functions involved in the process. As regards the roles and responsibilities of each, please refer to the provisions of the respective organizational documents (<https://globalorg.rina.org/>).

## 3 SCOPE OF APPLICATION AND VALIDITY

This document applies to all Group companies, starting from the date of issue. The document is addressed to:

- those who cover functions of representation, administration or management, or who exercise the management and control of the activities of the RINA companies, even de facto;
- Staff, Third Persons, Facilitators and volunteers as defined below;
- people from the same working context, colleagues and entities owned by the Whistleblower (or by who has filed a complaint with the competent Authorities or by who has made a public disclosure). A habitual and current relationship or a stable affective or kinship bond within the fourth degree with the whistleblower must exist;
- legal entities that the aforementioned people work for or are otherwise connected with in a work-related context.

## 4 REFERENCE DOCUMENTS AND DEFINITIONS

The following documents are referred to in this procedure:

- 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)




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- 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-SCO-12 - Information Security Incidents and Data Breach Management
- 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

In addition, the following terminology is used:

Breach	Acts or behaviors, including omissions, not compliant to: <ul style="list-style-type: none"> <li>- Code of Ethics, Group Policies, MOGs and internal regulations issued by RINA,</li> <li>- laws, regulations or provisions of the national authorities or of the European Union,</li> <li>- financial interests of the European Union,</li> <li>- developments in the Italian market, including related to breaches of corporate tax rules, as well as breaches of EU competition and state aid rules,</li> <li>- acts or behaviors which frustrate the object or purpose of the provisions referred to in the Union acts in the above sectors.</li> </ul>
CB	Control Body with autonomous powers of initiative and control with the task of supervising the performance of the MOG and the operational compliance with it
CRO	Chief Risk Officer
Discrimination	Absence of equal opportunities and treatment, made following a judgment or classification
DPO	Data Protection Officer
FA	Compliance function for the prevention of corruption according to UNI ISO 37001/2016: 'Management systems for the prevention of corruption', identified in the Global ESG & Compliance Senior Director
Facilitator	A natural person, operating in the same working context, who assists the Whistleblower in the reporting process and whose assistance should be confidential
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 must be identified
GHURE	Global Human Resources

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GINAU	Global Internal Audit
GLEGA	Global Legal Affairs
Information Flow	Set of all verbal or written information, formal or informal, which are exchanged as part of normal relationships within the company
Inclusion	Stable and functional inclusion in a system or group to promote equal opportunities and non-discrimination by creating value for people, organizations and the social context
MOG	Organization, Management and Control Model pursuant to D.Lgs. 231/2001
OU	Organizational Unit
Public disclosure	Communication on breaches made by press or electronic means or otherwise through media capable of reaching a large number of people
Reported person	One or more persons who are charged with the unlawful conduct which is the subject of the whistleblowing report
RIA	Global Internal Audit Director
RINA	RINA Group, consisting of the Holding RINA S.p.A. and by all legal entities that are part of the RINA
RUO	Organizational Unit Responsible
Staff	Individuals who have a subordinate or temporary employment relationship with RINA, including: managers, supply contracts, candidates, former employees, internship
Third Persons	Legal and natural persons (other than Personnel) who have an existing contractual relationship with RINA (e.g., the supply or receipt of goods or services, the execution of works for or by part of RINA, joint ventures, temporary groupings, etc.)
Volunteer	Individuals who freely, spontaneously and for free makes their business available
Whistleblower	Persons who hold representation, administration or management functions, or who exercise, even de facto, the management and control of the activities of the RINA companies, the Personnel, Third Parties and volunteers who, directly or indirectly, has become aware of unlawful conduct and makes the report
Whistleblowing Report	<p>Communication on breaches, even if potential, implemented by Whistleblower and sent through the whistleblowing channels set up by RINA.</p> <p>The reports concern all those situations in which the Whistleblower acts to protect an interest, personal or otherwise, which is threatened by dangers or risks that affect his psycho-physical and emotional health, the organization as a whole, the Personnel, the Third parties or also, more generally, the community.</p> <p>"Rumors" or "hearsay" or suspicions lacking concrete and truthful elements, complaints, grievances, personal disputes and claims may not be reported</p>
	Control Objective
	Control Action and Responsibility
	Key performance indicator

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## 5 SOFTWARE SUPPORT TOOLS

The following computer applications are used:

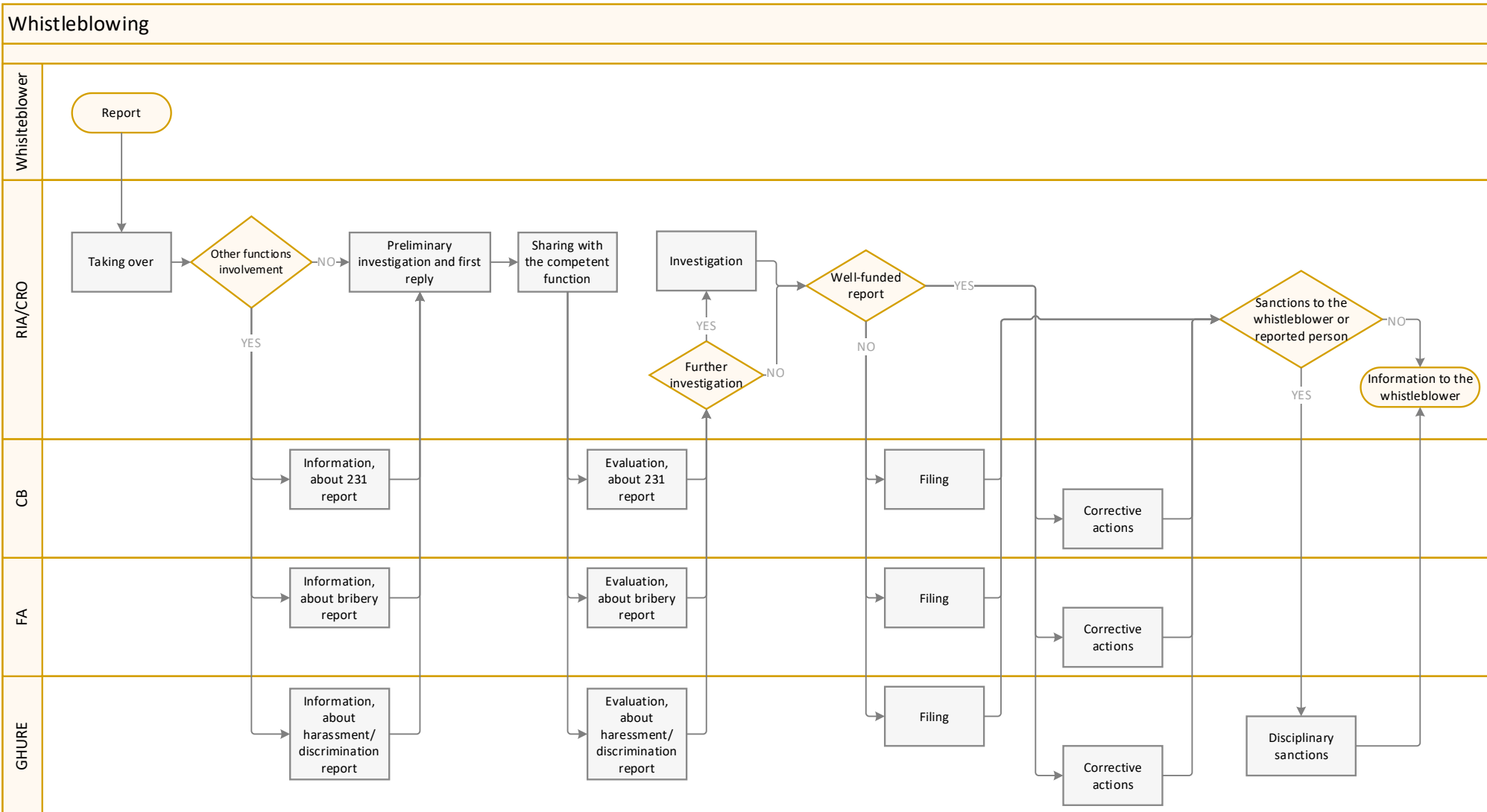
- Whistleblowing platform accessible at the internet address <https://whistleblowing.rina.org> or through the relevant button on RINA web site <https://www.rina.org>.
- Sharepoint repository of the RINA Control Bodies documentation;
- Channels for external reporting, available according to the local regulations on the matter.



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## 6 FLOW CHART



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## 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 personal details of the whistleblower are not explicit, nor are they identifiable in a univocal manner, so it is not possible to derive the identity of the Whistleblower; if the Whistleblowing platform allows the "semi-anonymous" Reports<sup>1</sup>, the Report will be treated as anonymous for the purposes of this Procedure;
- **bad faith whistleblowing:** unfounded reporting made for the purpose of causing unjust damage to the reported person and / or to the RINA Group's company reported;
- **generic whistleblowing:** Report issued with a so generic content that it does not allow any verification of the same;
- **whistleblowing on facts already known:** Report whose content relates to facts already known in a RINA Group's company and for which the evaluation actions envisaged by this procedure and by the external regulations and provisions of reference have already been undertaken;
- **whistleblowing on relevant facts:**
  - report which concerns the members of RINA's corporate bodies and / or its management and control bodies,
  - report for which a quantitative and qualitatively significant impact can be estimated,
  - report which may have a significant impact on the Internal Control and Risk Management System.

### 7.2 GENERAL PRINCIPLES

**Protection of the Reported Person:** RINA guarantees adequate protection to the Reported Person. During the verification and ascertainment of possible non-conformities, the Reported Person could be involved in the investigation and / or receive notification of the activity in progress, but, in no case, a proceeding will be initiated solely because of the Report, in the absence of concrete feedback regarding its content. This could possibly be based on other evidence found and ascertained starting from the Report itself. The involved personal data are processed in compliance with the Privacy legislation, the RINA Privacy Organizational Model, the procedures contained therein, or referred to, and are filed for the strictly necessary period of time.

If the reported person becomes aware of a proceeding against him, he has the right to be heard. If the reported person requests access to the records of the report, this may be granted by the RIA, in agreement with the functions referred to in par. 7.4.2, providing that this does not affect the proper conduct of the investigation.

**Protection of the Whistleblower:** RINA guarantees the confidentiality of the Whistleblower, in case the full name is provided, and reserves the right to take appropriate action against anyone who carries out or threatens to retaliate against those who have submitted reports in the scope of this procedure. Any personal data present are processed in compliance with the Privacy legislation, the RINA Privacy Organizational Model and the procedures contained therein, or referred to, and are filed for the strictly necessary period of time.

For anonymous Reports, sufficiently detailed to allow the carrying out of the preliminary investigation, the protection of the Whistleblower will apply, if they should be subsequently identified.

The same protection of the Whistleblower is extended to: Facilitators; colleagues who have a regular relationship with the Whistleblower; entities owned by the Whistleblower and to those who have an emotional or kinship bond (within the 4<sup>th</sup> degree) with the Whistleblower.

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<sup>1</sup> The Report is "semi-anonymous" when the Whistleblower's personal data are not explicit to RINA but known to the whistleblowing platform manager.



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The protection applies if, at the time of the Report, the Whistleblower believed the information on the violations to be true and the Report was made in compliance with this Procedure. The reasons that led the Whistleblower are irrelevant.

The protection does not apply if the whistleblower's criminal or civil liability for defamation or slander is ascertained. In such cases, a disciplinary proceeding is run against the Whistleblower.

Threats or retaliation of any kind against the whistleblower or anyone who has collaborated in the activities to verify the validity of the report are not tolerated.

Retaliations include, for example:

- 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 merit notes or negative references;
- 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 ones, 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 for submission to psychiatric or medical tests,
- m) the request of results that are impossible to achieve in the ways and times indicated; a deliberately negative performance appraisal; an unjustified revocation of assignments; an unjustified non-conferral of tasks with the simultaneous attribution to another person; the repeated rejection of requests (e.g., holidays, leave); the unjustified cancellation or suspension of patents, licenses, permit, etc.

In the EU Member States, any retaliation must be sent exclusively to the external reporting competent Authority.<sup>2</sup> If RINA receives a report of retaliation, it is required to forward it to the competent Authority, informing the Whistleblower at the same time, ensuring their confidentiality.

**Protection of confidentiality:** the Personnel who receive a report and / or who are involved, with any role, in the Report itself, are required to guarantee maximum confidentiality on the subjects (Whistleblower and Reported Person) and on the facts reported, without prejudice to the rules governing any investigations and proceedings initiated by the judicial authority.

Users of the whistleblowing platform are obliged not to disclose the data of the Whistleblower and the Reported Person to third parties if this is not strictly necessary. The Whistleblower identity and any other information from which this identity can be inferred, directly or indirectly, can be disclosed to other persons only with express consent of Whistleblower. Furthermore, the Whistleblower identity may be disclosed, with their consent and with a written communication of the reasons for such disclosure, only in the case of disciplinary proceedings (or other proceedings following a Report) if the identity of the Whistleblower is necessary for the defense of the Reported Person.

Likewise, users 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.

<sup>2</sup> The active and known external reporting channels at the date of issue of this procedure are listed in ANNEX 1

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**Control obligation:** the staff who receive and manage a report are required to carry out the investigation diligently and not omit any checks on it. In addition, he is required to report any security incident, in compliance with IS-DIGIT-SCO-12.

**Transmission of the whistleblowing report:** Personnel who receive a Report must immediately inform the RIA. The communication of the aforementioned information is permitted only in the manner provided by this Procedure and in compliance with the law.

### 7.3 WHISTLEBLOWING PLATFORM

#### 7.3.1 INTERNAL REPORTING CHANNELS

RINA provides a dedicated institutional 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 respects strictly confidential information and allows for dialogue anonymously with the interested party.

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

Any interested party, representing one of RINA internal or external interlocutors, may send a Report through the whistleblowing tool accessible from the RINA website <https://www.rina.org>. The access page to the whistleblowing tool contains some practical information on the correct use of the instrument, in its two modes of voice channel and web report, as well as its privacy notice for the cases of Data Controller.

The Report can be made either in a nominative form or in an anonymous form, at the choice of the Whistleblower.

The tool allows to report via a:

- a) **voice channel**, which is active 24 hours a day every day of the year and allows the Whistleblower to report by telephone, through a multilingual service, the content of the Report to a qualified operator, also in the management of cases of discrimination or harassment. The list of telephone support numbers, active in the 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) **web report channel**, which is a platform that anyone can access with a PC or mobile device to the <https://whistleblowing.rina.org> URL. Once logged in, the reporting platform provides a guided path for the Whistleblower, through a series of questions, open and closed, some mandatory, others optional, which concern facts, timeline, economic dimensions, details of the Whistleblower (optional) and additional supporting elements, with the aim of promptly providing useful investigative elements.

Upon recording the Report, regardless of the channel used (voice or web report), the Whistleblower is issued a ticket number through which he can later access his Report again and monitor its progress. At the same time, the recipient establishes a direct, but always anonymous, chat interview with the Whistleblower, through which it is possible to request, if necessary, further elements of detail or support for the Report itself.

The platform provider has signed the data protection agreement pursuant to art. 28 GDPR with which he undertakes to comply with the instructions provided by the Group, even in the case of sub-contracts.

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

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In addition to the channels described in points a) and b), upon request by the Whistleblower, the Report can be made by means of a meeting with the RIA<sup>3</sup>, physical or via Teams platform, depending on the needs of the specific case (e.g., availability of the Whistleblower or of the RIA, geographical distances, etc.). Regardless of the mode, the RIA fixes the meeting within a reasonable timeframe.

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

The RIA also transfers the Report into the platform, if the Report is received through meeting with the Whistleblower.

### 7.3.2 EXTERNAL REPORTING AND PUBLIC DISCLOSURE

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.

Local laws regulate the Competent Authorities and external reporting channels. The active and known external reporting channels at the date of issue of this procedure are listed in ANNEX 1.


The Whistleblower may also make a public disclosure. The Whistleblower benefits from the protections referred to in paragraph 7.2 if they have:

- a) first reported internally and/or externally, but no appropriate action was taken in response to the report within the timeframe referred to local requirement;
- b) reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- c) reasonable grounds to believe that the external reporting may involve a risk of retaliation or may not be followed up effectively in the concrete case (such as where evidence may be concealed or destroyed or where an Authority may be in collusion with the Reported Person).

The types of violations reportable through external reporting channels and public disclosures are regulated by relevant national legislations. These EU legislations are available in ANNEX 2.

## 7.4 MANAGEMENT OF INTERNAL WHISTLEBLOWING REPORTS

### 7.4.1 RECEPTION AND VERIFICATION

The reports shall be received by the RIA, which  shall confirm that the Report has been taken over by the Whistleblower within 48 hours of its receipt and shall at the same time undertake to provide a first reply to the whistleblower within 20 days.


Upon receipt, the RIA proceeds to:

- classify the type, identifying the Group Company and the potential regulatory environment (e.g., Legislative Decree 231/2001 Special Parts against corruption and money laundering, occupational fraud, harassment in the workplace, discrimination etc.)
- in case it is a potential illicit 231 or a breach of the MOG, inform the competent Control Body, within 48 hours from the receipt;
- if the investigation concerns corruption, RIA also informs the FA at the same time (within 48), who is authorized for data processing pursuant to art. 29 of GDPR;


<sup>3</sup> Only in the particular case the RIA is the reported person, the meeting may be requested to the CRO.

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- perform a preliminary investigation on the Report, with particular reference to the existence of the necessary conditions to take in charge the Report, and with the support of the CB and the FA, if competent for the matter;
- in case it is a potential illicit 231 or a breach of the MOG, provide the outcome of the preliminary investigation to the competent Control Body, which is authorized for data processing pursuant to art. 29 of GDPR, within 15 days from the receipt, as well as to FA where it concerns passive corruption for the benefit of the Reported Person;
- verify that no data that is not useful for Report has been collected and, if any, deletes them.


If, on receipt of the Report, the RIA finds that it concerns harassment or discrimination at the workplace and that there may be objective elements of psychophysical risk for the employee who was the victim of the reported event,  the RIA shall ensure:

- inform the GHURE function within 12 hours from the receipt;
- confirm to the whistleblower that the Report has been taken over within 12 hours from the receipt, undertaking at the same time to provide a first reply to the complainant within five days; in the same communication, the RIA shall specify any additional requests or messages agreed with GHURE;
- carry out the preliminary investigation of the Report in close cooperation with the GHURE function; if from the first results of the preliminary investigation there are certain elements for the reporting of the event to the competent authorities, activate the GLEGA function in this regard. If GHURE sees a need to involve the competent doctor or other consultants, obtain advice or guidance to provide the first reply to the Whistleblower;
- within 5 days from the receipt, provide the outcome of the preliminary investigation to the competent CB, which is authorized to process personal data pursuant to art. 29 GDPR.

The actions to verify the validity of the circumstances represented in the Report will be carried out by the RIA  in compliance with the principles expressed in the Internal Audit Charter granted by the Board of Directors of RINA S.p.A.

Only in the particular case the RIA is the Reported Person, the whistleblowing platform will automatically set the CRO as receiver, who will carry out the same checks described above, informing, if necessary, the Board of Directors of RINA S.p.A. The CRO is authorized for data processing pursuant to art. 29 of GDPR.

#### 7.4.2 EVALUATION AND INVESTIGATION

For all reports received, without exception,  the RIA, together with the competent Function or CB (as described in par. 7.4.1) is responsible for:

- carry out an evaluation;
- run further verification activities;
- formalize the assessments and decisions made to complete the investigations carried out;
- propose the appropriateness of any proceedings for GHURE's consideration;
- file the reports and supporting documents.

Depending on the case, the decisions of the RIA can consist in: file without actions, recommendations for corrective actions, proposals for disciplinary proceedings for the Reported Person, with information to the Administration and Control Bodies, in the cases provided for by the MOG, or transmission to the competent functions.


Specifically, the RIA files the Reports: (I) not falling within the definition referred to in this procedure, forwarding them, if necessary, to other company departments / functions, informing the

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Whistleblower; (II) clearly unfounded, or in bad faith, or of such generic content as not to allow any verification of the same, or relating to facts already known and subject to actions already in place.

The RIA may propose to the attention of GHURE function appropriate disciplinary proceedings in case of reports made by employees which are manifestly false or completely unfounded, opportunistic and/or for the sole purpose of damaging the Reported Person or subjects affected by the Report.

If the manifestly false or completely unfounded report is submitted by a Third Party, the company reserves the right to take appropriate legal action to protect its own interests and that of its employees.

 For reports relating to relevant facts, the competent Functions or CB can activate further investigation activities, with the support of the Global Internal Audit function (or CRO) and, where necessary, involving an external specialized company depending on the relevance and type of Report.

The investigation will be concluded within 90 days from Report receipt, which can be extended only in exceptional cases due to the complexity of the investigation or to particular contingent needs. The RIA shall timely and appropriately notify the Whistleblower, in the event of an extension.

After hearing the competent Function or CB, the RIA (or CRO) shall:

- inform the Whistleblower through the whistleblowing platform, usually with replies in the dialogue section (chat) of the related report, and, where necessary, providing documentation to support the reply that can be loaded via the specific upload function, within the deadline referred to in the previous paragraph. Any disciplinary measures against the Reported Person will not be communicated;
- if the report is well-founded, inform the competent Functions for the appropriate disciplinary proceedings, also involving the Administrative and Control Bodies of the reference Company;
- fill in, for statistical purposes, the register of Reports containing the information relating to the Reports and where the status of the Reports is updated;
- continuously update the FA with regard to the process of reported facts related to possible corrupting crimes.

#### 7.4.3 DISCIPLINARY SYSTEM

The detection of breaches by the Reported Person and the failure to comply with this Procedure constitutes a breach of contractual obligations and company rules. Disciplinary proceedings will be run for the imposition of sanctions, as envisaged in the company system.

In addition, disciplinary proceedings can be started against:

- 1) all persons who hinder or attempt to hinder the Reports;
- 2) the whistleblowing manager when they fail to carry out the due checks and analysis or when they breach the confidentiality of the Whistleblower's identity and of any other information referred to in the Reports;
- 3) the Whistleblower if they criminal or civil liability is ascertained, for the crimes of slander or defamation committed with the report or denunciation.

According to the disciplinary system:


- In Italy, RINA employees are subject to the sanctions set out in by the applicable National Collective Labor Agreement in force; abroad, RINA employees are subject to the sanctions provided for by the applicable pro tempore labor contract and allowed by the local legislation; in any case, the HR function determines and applies the sanctions;

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- top managers, holders of particular offices and/or delegations, as well as those who have the power and responsibility, direct or indirect, for the planning, management and control of the activities of a Group Company, are subject to the sanctions of suspension and, in the most serious cases, revocation from office, determined by the shareholders' meeting/management body of reference;
- Third Parties are subject to any contractual sanctions (e.g., suspension, revocation of the appointment, termination of the contractual relationship and compensation for damages).

In all cases, the sanction will be proportional to level of responsibility of the person involved, to intentionality and seriousness of the behavior. The right to be heard is applied, regardless of any proceedings by the by the Judicial Authority.


#### 7.4.4 MONITORING OF THE CORRECTIVE ACTIONS

The implementation of the recommendations and corrective actions that may be indicated by the RIA within a specified deadline are the responsibility of the persons appointed case by case.  The RIA, with the support of the competent Function or CB, monitors the implementation of the recommendations and, in case of relevant facts, informs the top management, the Risk Committee and the Body of Control of the reference Group company.

### 8 DOCUMENT FILING AND RETENTION

The documentation is kept for 5 years from the closure of the report (or the time defined by local regulations if shorter), both on the whistleblowing platform and in the archive of the acts of the CBs of the RINA Group or of the RINA (if the RINA Group Company does, not have a CB). This is without prejudice to the reasons which allow them to be kept for a longer period of time (e.g., the initiation of a litigation).

### 9 MONITORING AND MEASUREMENT OF THE PROCESS

 In addition to the KPIs already mentioned in this procedure, the functions in charge evaluate the performance of the process through:

- The time of first reply to the whistleblower
- The number of actions undertaken on the basis of well-founded reports.

### 10 INFORMATION FLOWS AND REPORTS

Reports on behaviors that differ from this procedure, must be communicated through the Whistleblowing platform (<https://whistleblowing.rina.org>).

Furthermore, the RIA sends the necessary information flows to the RINA Group DPO in case of:

- request to exercise the rights of the interested party (articles 15-21 GDPR), when received,
- possible violation of personal data of which he has become aware.

### 11 COMPLIANCE MATRICES

The following Compliance Matrices are attached to this procedure, showing the control points relating respectively to:

- 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 – External reporting channels

ANNEX 2 - National legislation transposing the so-called Whistleblowing Directive

### 1. External reporting channels

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).

Country	Competent Authority	External reporting channel
Austria	Federal Bureau of Anti-Corruption	<a href="https://www.bak.gv.at/601/">https://www.bak.gv.at/601/</a>
Belgium	<ul style="list-style-type: none"> <li>– Competent Authorities designated by the King, with a decree approved by the Council of Ministers</li> <li>– the Federal Ombudsmen</li> </ul>	According to the provisions of the national law available at the link <a href="http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012">http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012</a>
Bulgaria	Commission for Personal Data Protection	<a href="https://www.cpdp.bg/?p=rubric&amp;aid=67">https://www.cpdp.bg/?p=rubric&amp;aid=67</a>
Croatia	Ombudsman	<a href="https://www.ombudsman.hr/en/whistleblowers-key-information">https://www.ombudsman.hr/en/whistleblowers-key-information</a>
Czech Republic	Ministry of Justice	<a href="https://oznamovatel.justice.cz/chci-podat-oznameni/">https://oznamovatel.justice.cz/chci-podat-oznameni/</a>
Denmark	<ol style="list-style-type: none"> <li>1. the Danish Data Protection Authority</li> <li>2. the Danish financial supervisory Authority</li> <li>3. the Danish Enterprise Authority</li> <li>4. the Norwegian Working Environment Authority</li> <li>5. the Environmental Protection Agency</li> <li>6. the Ministry of Justice (at the Police Information Service)</li> <li>7. the Ministry of Defense (at the Defense Intelligence Service)</li> </ol>	<p>Respectively:</p> <ol style="list-style-type: none"> <li>1. <a href="https://whistleblower.dk/english">https://whistleblower.dk/english</a></li> <li>2. <a href="https://www.finanstilsynet.dk/whistleblower">https://www.finanstilsynet.dk/whistleblower</a></li> <li>3. <a href="https://erhvervsstyrelsen.dk/whistleblowerordning">https://erhvervsstyrelsen.dk/whistleblowerordning</a></li> <li>4. <a href="https://offshore.at.dk/whistleblower/">https://offshore.at.dk/whistleblower/</a></li> <li>5. <a href="https://mst.dk/service/kontakt/whistleblowerordning/">https://mst.dk/service/kontakt/whistleblowerordning/</a></li> <li>6. <a href="https://www.justitsministeriet.dk/ministeriet/whistleblowerordning/pet/">https://www.justitsministeriet.dk/ministeriet/whistleblowerordning/pet/</a></li> <li>7. <a href="https://www.fmn.dk/da/om-os/fe-whistleblowerordning/">https://www.fmn.dk/da/om-os/fe-whistleblowerordning/</a></li> </ol>
Estonia	/	At the date of issue of this procedure, the Directive has not yet been transposed
Finland	Chancellor of Justice	<a href="https://oikeuskansleri.fi/ilmoittajansuojelu">https://oikeuskansleri.fi/ilmoittajansuojelu</a>
France	<ul style="list-style-type: none"> <li>– Competent Authority among those designated by the decree of the Council of State;</li> <li>– the Defender of Rights, which directs him to the competent authority or authorities</li> </ul>	<p>According to the provisions of the national law available at the link <a href="https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745">https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745</a></p> <p>The Defender of Rights can be contacted at the following website <a href="https://formulaire.defenseurdesdroits.fr/code/afficher.php?ETAPE=accueil_2016">https://formulaire.defenseurdesdroits.fr/code/afficher.php?ETAPE=accueil_2016</a></p>
Germany	Federal Office of Justice (BfJ)	<a href="https://www.bundesjustizamt.de/DE/Home/Home_node.html">https://www.bundesjustizamt.de/DE/Home/Home_node.html</a>
Greece	National Transparency Authority	<a href="https://aead.gr/">https://aead.gr/</a>
Hungary	Competent Authorities	According to the provisions of the national law available at the link <a href="https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes">https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes</a>

Ireland	Office of the Commissioner for Protected Disclosures	<a href="https://www.ombudsman.ie/index.xml?&amp;Language=ga">https://www.ombudsman.ie/index.xml?&amp;Language=ga</a>
Italy	National Anti-corruption Authority (ANAC)	<a href="https://www.anticorruzione.it/-/whistleblowing">https://www.anticorruzione.it/-/whistleblowing</a> ;
Latvia	<ul style="list-style-type: none"> <li>– State Administration</li> <li>– State Chancellery</li> </ul>	<ul style="list-style-type: none"> <li>– <a href="https://latvija.gov.lv">https://latvija.gov.lv</a></li> <li>– <a href="https://www.trauksmescelejs.lv/">https://www.trauksmescelejs.lv/</a></li> </ul>
Lithuania	Prosecutor General's Office	<a href="https://prokuraturos.lt/lt/aktualu-pranesejams/5954">https://prokuraturos.lt/lt/aktualu-pranesejams/5954</a>
Luxembourg	Competent Authorities	According to Chapter 4 of the national law available at the link <a href="https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#chapter_3">https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#chapter_3</a>
Malta	Whistleblowing reports unit of the Authority	According to the provisions of the national law available at the link <a href="https://legislation.mt/eli/cap/527/eng/pdf">https://legislation.mt/eli/cap/527/eng/pdf</a>
Netherlands	Competent Authorities	According to Chapter 1a. of the national law available at the link <a href="https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst">https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst</a>
Poland	/	At the date of issue of this procedure, the Directive has not yet been transposed
Portugal	Competent Authorities	According to Article 12 of the national law available at the link <a href="https://dre.pt/dre/detalhe/lei/93-2021-176147929">https://dre.pt/dre/detalhe/lei/93-2021-176147929</a>
Republic of Cyprus	Competent Authorities	According to the provisions of the national law available at the link <a href="https://www.dataguidance.com/sites/default/files/2022_1_006.pdf">https://www.dataguidance.com/sites/default/files/2022_1_006.pdf</a>
Romania	<ul style="list-style-type: none"> <li>– the Competent Authorities to receive and manage violations of the law</li> <li>– the National Integrity Agency</li> <li>– other Authorities to which the Agency sends reports</li> </ul>	<p>According to the provisions of the national law available at the link <a href="https://legislatie.just.ro/Public/DetaliiDocument/262872">https://legislatie.just.ro/Public/DetaliiDocument/262872</a></p> <p>The channel of the National Integrity Agency is available at the link <a href="https://avertizori.integritate.eu/">https://avertizori.integritate.eu/</a></p>
Slovakia	Competent Authorities	According to the provisions of the national law available at the link <a href="https://www.slovlex.sk/pravne-predpisy/SK/ZZ/2019/54/">https://www.slovlex.sk/pravne-predpisy/SK/ZZ/2019/54/</a>
Slovenia	Competent Authorities	According to Article 14 of the national law available at the link <a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri</a>
Spain	Independent Authority for the Protection of Whistleblowers	According to the provisions of the national law available at the link <a href="https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513">https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513</a>
Sweden	Competent Authorities appointed by the Government	The list of Competent Authorities is available at the link <a href="https://www.av.se/om-oss/visselblasarlagen/extern-rapporteringskanal/lista-over-myndigheter-med-ansvar-enligt-ansvarsomrade-enligt-forordning-2021949/">https://www.av.se/om-oss/visselblasarlagen/extern-rapporteringskanal/lista-over-myndigheter-med-ansvar-enligt-ansvarsomrade-enligt-forordning-2021949/</a>



## 2. National legislation transposing the so-called Whistleblowing Directive

Country	Transposition of the Whistleblowing Directive
Austria	<a href="https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2023_I_6/BGBLA_2023_I_6.pdf">https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2023_I_6/BGBLA_2023_I_6.pdf</a>
Belgium	<a href="http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012">http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012</a>
Bulgaria	<a href="https://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&amp;Id=6784">https://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&amp;Id=6784</a>
Croatia	<a href="https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html">https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html</a>
Cyprus	<a href="https://www.dataguidance.com/sites/default/files/2022_1_006.pdf">https://www.dataguidance.com/sites/default/files/2022_1_006.pdf</a>
Czech Republic	<a href="https://www.psp.cz/sqw/text/orig2.sqw?idd=227907">https://www.psp.cz/sqw/text/orig2.sqw?idd=227907</a>
Denmark	<a href="https://www.folketingstidende.dk/samling/20201/lovforslag/L213/20201_L213_som_vedtaget.pdf">https://www.folketingstidende.dk/samling/20201/lovforslag/L213/20201_L213_som_vedtaget.pdf</a>
Estonia	At the date of issue of this procedure, the Directive has not yet been transposed
Finland	<a href="https://www.finlex.fi/fi/laki/alkup/2022/20221171">https://www.finlex.fi/fi/laki/alkup/2022/20221171</a>
France	<a href="https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745">https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745</a>
Germany	<a href="https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html">https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html</a>
Greece	<a href="https://www.lawspot.gr/nomikes-plirofories/nomothesia/nomos-4990-2022">https://www.lawspot.gr/nomikes-plirofories/nomothesia/nomos-4990-2022</a>
Hungary	<a href="https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes">https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes</a>
Ireland	<a href="https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/index.html">https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/index.html</a>
Italy	<a href="https://www.gazzettaufficiale.it/eli/id/2023/03/15/23G00032/sg">https://www.gazzettaufficiale.it/eli/id/2023/03/15/23G00032/sg</a>
Latvia	<a href="https://likumi.lv/ta/id/329680-trauksmes-celsanas-likums">https://likumi.lv/ta/id/329680-trauksmes-celsanas-likums</a>
Lithuania	<a href="https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/bb9a85607be711eb9fc9c3970976dfa1?jfwid=-a3k5cky91">https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/bb9a85607be711eb9fc9c3970976dfa1?jfwid=-a3k5cky91</a>
Luxembourg	<a href="https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#intituleAct">https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#intituleAct</a>
Malta	<a href="https://legislation.mt/eli/cap/527/eng/pdf">https://legislation.mt/eli/cap/527/eng/pdf</a>
Netherlands	<a href="https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst">https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst</a>
Poland	At the date of issue of this procedure, the Directive has not yet been transposed
Portugal	<a href="https://dre.pt/dre/detalhe/lei/93-2021-176147929">https://dre.pt/dre/detalhe/lei/93-2021-176147929</a>
Romania	<a href="https://legislatie.just.ro/Public/DetaliiDocument/262872">https://legislatie.just.ro/Public/DetaliiDocument/262872</a>
Slovakia	<a href="https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/">https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/</a>
Slovenia	<a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri</a>
Spain	<a href="https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513">https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513</a>
Sweden	<a href="https://data.riksdagen.se/fil/579EB8AD-7901-4202-BE2E-9F33ECB10347">https://data.riksdagen.se/fil/579EB8AD-7901-4202-BE2E-9F33ECB10347</a>