



Seda International Packaging Group

Guidelines on Whistleblowing

Management of reports

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	Name	Function	Date	Signature
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1. OBJECTIVE AND PURPOSE

This Guidelines govern "who", "what" and "how" to report unlawful conduct or conduct contrary to the principles and rules of the Seda Group Code of Ethics of which one has become aware in the context of the work carried out for Seda International Packaging Group S.p.A. and for its Italian and foreign subsidiaries (hereinafter "Seda Group" or "Group").

2. SCOPE OF APPLICATION

This Guidelines applies to all the companies of the Seda Group and their employees, as well as to all those who come into contact with them (e.g.: suppliers, subcontractors, customers).

3. REFERENCES

- Seda Group's Code of Ethics;
- Privacy European Regulation 2016/679 ("GDPR"): on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and the Measures of the Data Protection Authority;
- EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law.

4. REPORTING CHANNELS

The employees of the companies of the Seda Group can report conduct deemed illegal or contrary to the principles and rules of the Seda Group's Code of Ethics using the communication channels indicated below:

- ▶ <https://sedagroup.integrityline.com>
- ▶ traditional mailing address: to the Group Ethics Committee at Seda International Packaging Group S.p.A. Corso Salvatore D'Amato, 73 (80022) Arzano – Naples, Italy.

In particular, the first channel is computer-based and is managed by an ad hoc application that ensures confidentiality requirements through a security system characterized, among other things, by the use of cryptography systems and allows even anonymous reporting.

The second channel is paper-based and allows also the forwarding of "anonymous" reports, in the event that the reporting person does not intend to disclose his name and surname. To this end, reporting persons must indicate on the envelope the words: "*For the attention of the Ethics Committee of Seda International Packaging Group S.p.A. Corso Salvatore D'Amato, 73 (80022) Arzano – Naples, Italy*". The communications received with this wording will be registered by the persons competent to receive corporate communications and promptly sent - without being open in any way - directly to the Ethics Committee as the only person authorized to open them.

5. REPORTING PARTIES: "WHO" MUST / CAN REPORT

Anyone working in the "working environment" of the Seda Group can make a report:

- a) All subjects defined as "top management". This category includes persons who hold representative functions (e.g. holders of power of attorney), administration or management in the companies of the Seda Group or one of its organizational units with financial and functional autonomy, as well as by persons who exercise, also in fact, the management and control of the same (e.g. the shareholders);
- b) the subjects "subordinates" to the subjects referred to in sub a), or all the personnel who work under the direction or supervision of the top employees, including the managers of the organizational unit and the blue collars.

Furthermore, all subjects who, on the basis of contractual agreements, enter into employment relationships with the Seda Group can make reports using the channels described above. These include, by way of example: all the employees of the contractor or subcontractor companies that carry out activities on behalf of the Seda Group, suppliers, customers, commercial partners or agents.

Those who report or disclose information acquired in the context of an employment relationship with the Seda Group in the meantime ended, as well as where the employment relationship has not yet begun, are allowed to report if information regarding a violation has been acquired during the selection process or other stages of pre-contractual negotiations. Paid and unpaid volunteers and interns may also report.

6. RECIPIENT OF REPORTS: TO "WHOM" TO REPORT

All reports sent through the channels described above are addressed, received and examined by the Group's Ethics Committee.

The Ethics Committee is a collegiate body endowed with autonomy and independence from all the employees of the Group companies, including top management and shareholders, and is subject to confidentiality obligations regarding the content of the reports (see par. 9).

The Ethics Committee is composed of:

- Head of the Group Legal Affairs Function;
- Head of the Group HR & Organization Function;
- Chairman of the Supervisory Body of the parent company Seda International Packaging Group S.p.A. (autonomous and independent external entity);

Where one of the Ethics Committee members has a conflict of interest with respect to the specific report, he or she will abstain from the case.



7. SUBJECT OF REPORTS: “WHAT” TO REPORT

The following reports must be sent to the Ethics Committee, using the communication channels described above:

- unlawful conduct, based on precise and consistent facts. This category includes conducts that the reporting party considers to be a type of crime;
- violations of the rules and principles contained in the Seda Group Code of Ethics and Company Guidelines/Procedures of which the reporter has become aware by reason of his or her duties;
- violations of regulations protecting the lives, health and rights of employees or their representative bodies. For example, occupational health and safety regulations, violations of the minimum wage law, etc.;
- actions or omissions contrary to the law or directly applicable Regulations of the European Union.

The Seda Group Code of Ethics can be found on the corporate intranet and/or at the headquarters of each company.

Each company organizes suitable information / training methods for both its own personnel and the personnel of the companies with which it operates.

Reports must contain the following minimum elements:

- reporting subject (only if the subject does not decide to make an anonymous report);
- subject of the report (the fact that occurred or the violation deemed);
- the person reported (where present);
- the Group company to which the report concerns;
- the time references of the fact that is the subject of the report.

The whistleblower must then enrich the report as much as possible with further elements that can facilitate the activities of acknowledging the report (e.g.: documents to be attached, photos, audio messages, references to persons involved, detailed time indications, etc.).

Unfounded and untruthful reports made with willful misconduct or gross negligence are absolutely prohibited.

Reports exclusively concerning claims, disputes, requests of a personal nature of the reporter relating to his or her labor relations are not permitted.

Reports should be substantiated by precise and concordant evidence such that the Ethics Committee can make the necessary verifications. However, the Ethics Committee is in any case free to carry out checks related to reports that do not integrate the requirements as described if it deems it appropriate.



The Group encourages all recipients, in case of reports, to indicate their personal details on the basis of the protections ensured to the whistleblower by the legislation.

8. OPERATIONAL MANAGEMENT OF THE REPORT

Within seven days of receipt of the report, the Ethics Committee sends to the whistleblower an acknowledgment of receipt of the report, requesting, where deemed appropriate, further information and / or elements to confirm the report.

The Ethics Committee will duly follow up on the report - even if anonymous - adopting all the appropriate internal measures in order to verify the content of the report and the allegations contained therein and, if necessary, to put an end to the reported violation, including the opening of an internal investigation or a communication to the public authority competent for prosecution of the crime, as well as the institutions, bodies, offices or agencies of the European Union.

Based on the results, the Ethics Committee will share with the relevant corporate functions the consequent actions, which may involve:

- measures aimed at overcoming the critical aspects of the processes detected as a result of the report, to be forwarded to top management;
- possible proposals for action against the reported person if the report is found to be well-founded;
- possible proposals for action against the whistleblower if it emerges that the report was made with malice or in bad faith.

Furthermore, upon the outcome of the above activities, the Ethics Committee shall notify the reporter of the measures taken to follow up the report, together with the underlying reasons, in any case within a maximum period of three months from the date of the report, subject to any more restrictive requirements that may be provided for in local regulations.

9. CONFIDENTIALITY OBLIGATIONS

The members of the Ethics Committee are subject to a specific obligation of confidentiality regarding the reports that they receive for the channels described above.

The Ethics Committee can expressly authorize other subjects, both internal and external, to know the content of the reports received only if this is necessary for the purpose of dealing with the report. In such cases, even all those (internal or external) who become aware of the content of the reports, by reason of the authorization from the Ethics Committee or even just accidentally, are also burdened by the same obligation of confidentiality imposed on the Ethics Committee, the violation of which will result in the application of the sanctions indicated in the internal Disciplinary System adopted by each company in compliance with the applicable local legislation.



Therefore, it is absolutely forbidden for anyone who becomes aware of the content of a report, even if only accidentally, to disclose its content to any person, including subjects external to the companies of the Seda Group (e.g.: relatives, family or friends).

10. PROTECTION OF THE REPORTING AGENT

The Ethics Committee will act in such a way as to guarantee the whistleblowers against any form of retaliation, discrimination or penalization, also ensuring:

- the confidentiality of the whistleblower's identity, in compliance with and within the limits of the GDPR or the Privacy Code (e.g. the investigating authority can access to reports where expressly authorized by the competent Magistrate); and
- the protection of the rights of the companies of the Seda Group or of the persons involved, as well as the reputation of the reported person (s) where unlawfully harmed.

In this regard, the Seda Group has envisaged appropriate measures to ensure that only the Ethics Committee can have access to the aforementioned communications.

The management of reports by the Ethics Committee is governed by specific operating instructions that guarantee the protection of the confidentiality of the whistleblower.

Companies must provide for specific "confidentiality obligations" (see paragraph 9) to protect the whistleblower so that they cannot become subject to retaliation, discrimination or, in any case, penalties connected to the report when made by them in good faith.

Furthermore, any dismissal that has been deemed retaliatory or discriminatory of the reporting subject is to be considered void as any other retaliatory or discriminatory measure adopted against the reporting party.

Finally, as a further measure to protect the whistleblower, it is established that it is the responsibility of the Employer, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissal, transfer, or subjecting the whistleblower to other organizational measures having negative effects, direct or indirect, on working conditions, subsequent to the submission of the report, demonstrate that such measures are based on reasons unrelated to the report itself.

These protection measures shall, where possible, extend to third parties related to the whistleblowers (for example, his colleagues or relatives; legal entities linked with the whistleblowers in a work-related context).

11. PROCESSING OF PERSONAL DATA

The processing of personal data collected as part of the reporting process is carried out in full compliance with the privacy regulations, taking into account the fair balance between the rights of the reported person and the right to confidentiality of the identity of the reporter by implementing the technical and organizational measures provided in this Guideline appropriate to ensure the security of personal data in accordance with current legislation.



Personal data that are manifestly not useful for processing a specific report are not collected or, if accidentally collected, are deleted without delay.

12. RETENTION OF REPORTS AND RELATED DOCUMENTATION

Finally, reports and related documentation must be retained for as long as necessary to process them. The effective date of the retention period descends from the final outcome of the report (i.e., direct filing, results of the final investigation; transmission to the competent authorities, etc.); therefore, it will be the Ethics Committee that will authorize the deletion and/or destruction of any paper and computer documentation retained.

13. COMMUNICATION TO ALL EMPLOYEES

Each company of the Seda Group will communicate this Guidelines to all personnel required to report and identify suitable methods for informing third parties with whom it operates.