



## **SIMPLIFIED PROCEDURE FOR REPORTING VIOLATIONS**

### **"WHISTLEBLOWING"**

#### **1. What to Report?**

SGS Italia S.p.A., SGS Sertec s.r.l., SGS ICS Italia s.r.l. and SGS Stella Operazioni Doganali s.r.l. have activated their own internal reporting channels pursuant to Legislative Decree no. 24/2023 so that reporting persons, as defined by the aforementioned legislative decree, can report, both with reference to the commercial operations of SGS and with regard to the commercial activities of the relevant direct or indirect suppliers, any relevant conduct pursuant to Legislative Decree 231/01 and others actual or presumed improper conduct or illicit acts, such as, by way of example and not limited to: reports of alleged offenses (violations of European and national laws and regulations or internal rules which entail a concrete obligation established by the employer based on the law , or acts or omissions that endanger public health, personal safety, the environment and/or public services and affect the public interest), violation of competition law, corruption, fraud and misappropriation, money laundering, conflict of interest, discrimination/harassment, human rights, data protection and cyber security, tax crimes, breaches of fair terms and conditions of employment, breaches of confidentiality and insider trading rules, breaches of other applicable laws or the SGS Code of Integrity.

#### **2. How to Report?**

Reports can be sent via the internal reporting channel in written form through the platform accessible at <https://sgsitaly.openblow.it/#/>. Furthermore, if the conditions set out in art. 6 of Legislative Decree no. 24/2023, it is possible to use the external reporting channels set up by the National Anti-Corruption Authority (ANAC) - ANAC | Home page - [www.anticorruzione.it](http://www.anticorruzione.it).

It is always possible, both for employees and external parties, to make reports anonymously, without providing any contact details. Anonymity can be maintained during all phases of management of the Report, through an "asynchronous chat", to be used to communicate continuously with the office responsible for collecting and managing the Report. Regardless of the Reporter's decision to provide his or her contact details or not, the Reporter's identity will always be kept confidential and will not be disclosed without the prior explicit consent of the Reporter. The identity may only be revealed to the persons appointed, also pursuant to legislation on the protection of personal data, to receive reports or undertake follow-up actions. Information on the identity of a Whistleblower may be disclosed, without the prior explicit consent of the Whistleblower, only if permitted by law (for example in the context of criminal or disciplinary proceedings or before the Court of Auditors, in compliance with the terms and conditions referred to in Legislative Decree 24/2023).

This procedure ensures that Reports are managed in an objective and effective manner, illustrating the follow-up activities of the Reports and the time usually spent on the related management. The Whistleblower will receive an "initial response" (acknowledgement of receipt) within 7 days from the date of receipt of the Report. The Whistleblower will receive feedback on the Report within 3 months from the date of sending the "initial response". The Recipient (instructing user) of the Report immediately checks whether the Report received can be considered plausible or not and proceeds to always diligently follow up on the Report, remaining in contact with the whistleblower until the conclusion of the procedure and communicating the outcome of the investigations and any measures adopted, provided that the Whistleblower has chosen not to remain anonymous.

The whistleblowing channel covered by this procedure does not replace the contact channels of the Chief Compliance Officer of the SGS Group nor the Integrity Helpline [integrityhelpline.sgs.com](http://integrityhelpline.sgs.com)

The knowledge acquired as part of the Whistleblowing procedure is continuously re-evaluated and used to improve the procedure itself and the related risk management systems. A functioning and effective Reporting process can highlight existing risks and help SGS maintain its integrity and compliance into the future.