

JFE Brindisi Srl

Sede Operativa

Strada per Pandi 4 - 72100 Brindisi ZI (Italy)

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<http://www.jindalfilms.com>



WHISTLEBLOWING PROCEDURE

Capitale Sociale E 23.033.977 interamente versato
Registro Tribunale di Brindisi n. 4707
Codice Fiscale/IVA n. 01353790742
Socio Unico – Società soggetta a Direzione e
Coordinamento della JPF Dutch BV.

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1. INTRODUCTION

1.1. PREMISE

The document aims to outline the procedure adopted by JFE S.r.l. (hereinafter also just “Jindal” or the “Company”) to guarantee the protection of individuals who Complaint violations of national or European Union regulatory provisions that harm the public interest or the integrity of the Company, of which they have come to know knowledge in the working context, in compliance with the regulatory provisions set out in Legislative Decree no. 24 of 10 March 2023.

This document has the main objective of preventing the consequences of potential behavior in violation of national and European Union regulations, as well as legal provisions and/or the principles established in the Organization, Management and Control Model adopted pursuant to Legislative Decree. Legislative Decree 231/2001 (hereinafter also just the "Model") and in the corporate policies and rules adopted by JFE. This document regulates the process of receiving, analyzing and processing Complaints made by anyone, employees or third parties, even anonymously and defines the communication channels suitable for guaranteeing the receipt, analysis and processing of complaints, even in confidential form or anonymous, originating from any person, with absolute guarantee of confidentiality.

The complaints may relate to any irregularity and/or illicit behaviour, whether committed or omitted, including merely tentative acts not yet carried out, which constitute violations, even potential, of legal provisions and/or of the principles established in the Code. Ethics, in the Organization and Control Model pursuant to Legislative Decree 231/01, in the Anti-Corruption Policy, as well as violations of internal policies and rules which may result in damage, even just potential, to the interests or reputation of JFE.

The matter was amended by Directive (EU) "2019/1937 of the European Parliament and of the

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Council of 23 October 2019 concerning the protection of persons who Complaint violations of Union law". The directive intends to promote the fight against violations of Union law by identifying a body of legislation common to all member states which encourages Complaining by those who work in public or private organizations and who as a result may become aware of threats or behaviors harmful to the public interest.

With Legislative Decree no. 24 of 10 March 2023 (hereinafter the "Decree") the Italian Government implemented the above EU legislation.

Therefore JFE intends to promote a culture characterized by behaviors associated with high ethical standards and the best corporate governance best practices. In fact, the Company recognizes the importance of having a procedure that regulates the Complaining of illicit conduct, carried out in violation of national or European Union law, pursuant to Legislative Decree. n. 231/2001, defining the procedural process followed, with the indication of certain deadlines for the start and conclusion of the investigation and with the identification of the subjects who manage the complaints.

The purpose of this document is to provide operational indications on the subject of the violations to be Complained, the contents, the recipients, the methods of transmission of the Complaints and the forms of protection provided.

2. REFERENCES

- Art. 6, paragraph 2 bis of the Legislative Decree. n. 8 June 2001, n. 231.
- European Parliament Regulation no. 679 of 27 April 2016, relating to the protection of natural persons with regard to the processing of personal data, as well as the free circulation of such data, which repeals Directive 95/46/EC (General Data Protection Regulation).

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- Law 30 November 2017 n. 179, on the "Provisions for the protection of the authors of Complaints of crimes or irregularities of which they became aware in the context of a public or private employment relationship".
 - Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons who Complaint violations of Union law and Legislative Decree no. 10 March 2023. 24 implementing Directive (EU) 2019/1937 (“Whistleblowing”).
 - ANAC Guidelines adopted with Resolution no. 311 of 12 July 2023.
 - Confindustria Guidelines, New “Whistleblowing” Discipline, operational guide for private entities, October 2023.
 - Organization, management and control Model pursuant to Legislative Decree 231/2001 of JFE.
 - JFE Ethics Code.

3. DEFINITIONS AND ABBREVIATIONS

Complaint: for the purposes of this Procedure, "Complaint" means any communication acquired in the working context or as a result of relations with JFE regarding possible irregularities and/or illicit behaviour, even potential and not yet implemented, committed or omissions, which constitute violations, even suspected or potential, of national or European provisions as well as of the laws in force and of the principles established in the Code of Ethics, in the Organization and Management Model pursuant to Legislative Decree 231/01, in the Anti-Corruption Policy, as well as violations of policies or other operational procedures (for example: theft, corrupt activities, mobbing practices, failure to comply with safety procedures, etc.).

Internal Complaining: means the communication, written or oral, of information on violations presented through the internal Complaining channel referred to in the art. 4 Legislative Decree no. 24/2023.

External Complaining: the communication, written or oral, of information on violations, presented through the external Complaining channel referred to in Article 7 of Legislative Decree no. 24/2023.

Anonymous Complaint: means any Complaint in relation to which the personal details of the person making the Complaint are not disclosed or traceable.

Complaint in bad faith: means a Complaint without foundation or merely specious, made with the aim of damaging the Company, its employees, the members of corporate bodies (e.g. Board of Directors, Sole Auditor etc.) of JFE or third parties (such as Partners, Clients, Suppliers, Consultants, Collaborators) in an ongoing business relationship with JFE.

Internal control and risk management system: the internal control and risk management system consists of the set of rules, procedures and organizational structures aimed at effective and effective identification, measurement, management and monitoring of the main risks, to in order to contribute to the success of the Company. This system is integrated into the more general organizational and corporate governance structures adopted by the entity and takes into adequate consideration the reference models and best practices existing at a national and international level.

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Complaining person or whistleblower: the natural person who Complaints or publicly discloses information on violations acquired within their work context;

Facilitator: the natural person who assists the whistleblower in the Complaining process, operating within the same working context and whose assistance must be kept confidential.

Work context: means both connected to an employment relationship in the strict sense and connected to subjects who have established an employment relationship with the Company as referring to consultancy, collaboration, internship or training activities, the shareholders themselves, as well as to people with administrative, management, control, supervisory or representative functions.

From this perspective, the employment relationship must be considered both ongoing and concluded, if the information was acquired during the performance of one's activities, as well as for the information relating to commissions of violative acts if it was acquired during the personnel selection phase or during the pre-contractual negotiation.

People from the same working context: means people who are linked to the whistleblower, whistleblower or person making a public disclosure by a stable emotional or kinship bond within the fourth degree.

Work colleagues: colleagues who work in the same work context as the whistleblower, whistleblower or person making a public disclosure and who have a current and usual working relationship with that person.

4. PURPOSE OF THE COMPLAINT

4.1. Guarantee of anonymity, protection of confidentiality and privacy.

All structures involved in the receipt and processing of Complaints must guarantee the absolute confidentiality of the information received through Complaints, even anonymous ones, as well as the identity of the Complaining subjects, without prejudice to legal obligations.

In order to ensure the protection of confidentiality regarding the identity of the Complainer, art. 12 of the Decree provides that, within the disciplinary proceedings, the identity of the Complaining person cannot be revealed in the event that the dispute of the disciplinary charge is based on investigations which are distinct and additional to the Complaint, even if consequent thereto.

Conversely, if the dispute is based on the Complaint and knowledge of the identity of the Complaining person is indispensable for the defense of the accused, the Complaint will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the Complaining person to the disclosure of his or her identity.

The confidentiality of the person involved and of the person mentioned in the Complaint, of the facilitators, of work colleagues, as well as of the content of the Complaint and the related documentation is also ensured.

No information relating to the Complaints can be shared with subjects other than the Whistleblowing Office, the Supervisory Body pursuant to Legislative Decree 231/01, the organizational structures necessarily involved in the management of the Complaints and the recipients of the Complaints, as indicated in the following paragraph 8.5.

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The Complaints and the related documentation acquired for their verification are kept for the time necessary to process the Complaint and in any case no later than five years from the date of communication of the final outcome of the Complaining procedure.

Failure to comply with the confidentiality obligations regarding the identity of the Complainer provided for by Legislative Decree no. 24/2023 to protect the employee or collaborator who Complains illicit acts constitutes, first of all, a violation susceptible to disciplinary sanction, as well as the applicability of the sanctions expressed in the aforementioned decree.

The processing of personal data of the people involved and/or mentioned in the Complaints, as well as the Complaining subjects pursuant to the laws in force and, in particular, Regulation (EU) no. 679 of 27 April 2016 (“General Data Protection Regulation” so-called “G.D.P.R.”), of Legislative Decree no. 196/2003 (Personal data protection code) as amended by Legislative Decree 101/2018, Legislative Decree 51/2018 and the Guidelines of the Privacy Guarantor on the processing of personal data in the workplace as well as on use of email and the internet and their subsequent modifications and additions. All data that is not useful for processing a Complaint is not collected, or if collected, deleted.

All those who receive or are involved in the management of Complaints are required to guarantee the confidentiality of the information, both for the protection of the person Complaining the Complaint and of other subjects as indicated in the following paragraph 7.3.

This confidentiality is mandatory even in the event of incorrect sending of the whistleblowing communication to a person other than the Whistleblowing Office. In the event of incorrect communication, the recipient, maintaining the mandatory confidentiality criteria, must

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communicate it, together with all the documentation received to the Whistleblowing Office within a maximum of 7 days of receipt.

All structures involved in receiving and processing Complaints must retain personal data for a period of time not exceeding the achievement of the purposes for which they were processed in accordance with the provisions of the Company's Data Retention Policy, and in any case no later than five years from date of communication of the final outcome of the Complaining procedure. The data retention period depends on various local or international laws and regulations that oblige the Company to maintain compliance regarding fraud, taxation, health and environmental protection, labor and employment and others. For each sector it is therefore necessary to identify the correct data retention times and stick to them.

To make up for the deficiencies and regulatory gaps, in some cases it is necessary to use the analogue extension as a conservation criterion, aimed at regulating equivalent and unregulated cases by applying rules established for similar cases.

4.2. Complaints in bad faith

JFE requires that employees/managers/administrators, suppliers, consultants, collaborators, etc., at every level, collaborate to maintain a climate of mutual respect for the dignity and reputation of each individual within the company and that any Complaints are serious, detailed and always carried out in good faith.

JFE will intervene to prevent and prosecute incorrect or defamatory interpersonal behaviour. Therefore, the WB Office, with the Supervisory Body, and with the help of the competent organizational structures, guarantees adequate protection to the Complained person with respect to

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specious or bad faith Complaints.

The WB Office and the Supervisory Body formulate proposals to the competent organizational structures regarding the measures to be adopted in cases of proven bad faith.

It is reiterated that every Complaint must be substantiated, with meticulousness and abundance of details. Where present, it must include supporting documentation.

Any communication based on "rumors" or similar are not subject to Whistleblowing Complaining.

4.3. Prohibition of retaliation against the whistleblower and people close to him/her

Any form of retaliation or discriminatory measure, direct or indirect, even if only attempted or threatened, for reasons connected directly or indirectly to the Complaint (art. 17 of Legislative Decree no. 24/2023).

The prohibition of retaliation is extended not only to the whistleblower but also to subjects close to him/her according to the definitions indicated above:

- a) The facilitator;
- b) people from the same working context;
- c) work colleagues who operate in the same working context with a usual and current relationship;
- d) entity owned, either exclusively or in majority ownership by third parties, by the Complaining party or the whistleblower;
- e) entities where the whistleblower, whistleblower or person making a public disclosure works.

In order for these components to be applied, together with the related confidentiality obligations, correct identification is necessary. To this end, it is important that the Complaining party explicitly indicates the existence of subjects comparable to him, demonstrating the

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existence of the relationships and the conditions for extending the protections provided for by the Decree.

By retaliatory/discriminatory measures we mean, for example, unjustified disciplinary actions (e.g. dismissal, demotion, transfer), harassment in the workplace and any other form of retaliation.

The art. 17 of Legislative Decree no. 24/2023 provides for the prohibition on carrying out acts of retaliation and indicates, by way of example, some cases which may constitute retaliation:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of functions, change of 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) the adoption of disciplinary measures or other sanctions, including pecuniary ones;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- j) failure to renew or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;

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- l) improper listing on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future;
 - m) the early termination or cancellation of the contract for the supply of goods or services;
 - n) the cancellation of a license or permit;
 - o) the request to undergo psychiatric or medical tests.

The adoption of discriminatory measures entails the provision of disciplinary measures against the perpetrator of the abuse, in addition to the invalidity, on a civil and labor law level, of the measure adopted. Acts undertaken in violation of the prohibition on retaliation referred to in art. 17 of Legislative Decree no. 24/2023 are null and void.

In addition, the pecuniary sanctions provided for by the Decree are applied to the person who carried out the retaliatory actions, based on the ANAC Guidelines. Communications relating to retaliation, even if only attempted or threatened, are transmitted exclusively to the National Anti-Corruption Authority (ANAC) for the purposes of investigations and the possible imposition of administrative sanctions.

To to have protection from retaliation:

- 1. the whistleblowers must reasonably believe, also in light of the circumstances of the specific case and the data available at the time of the Complaint, that the information on the Complained violations is truthful and falls within the objective scope of application of the Decree; simple assumptions or so-called are not enough. "rumors";
- 2. the protections also apply to the person who has Complained despite not being certain of the actual occurrence of the facts Complained;

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3. the Complaining must be carried out using the channels and according to the methods established by the Decree;
4. there must be a close connection between the Complaint and the unfavorable behaviour/act/omission suffered directly or indirectly by the whistleblower in order for there to be retaliation and for the subject to benefit from protection.

The protection of the Complaining person described above is not guaranteed when the criminal liability of the Complaining person for crimes of defamation or slander or his civil liability, for the same reason, in cases of fraud or negligence is ascertained, even with a first degree sentence. serious. In this circumstance, the whistleblower incurs disciplinary measures.

In the case of anonymous Complaining, if the Complaining person is subsequently identified and has suffered retaliation, the protection measures for discrimination apply.

5. OBJECT OF THE COMPLAINT

The Complaints relevant for the adoption of this internal procedure are:

1. the communication of information concerning the knowledge of the commission or the suspicion, based on concrete elements, of the commission or of the high probability of commission within the context of the company's activity of illicit acts in relation to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems; acts or omissions detrimental to the financial interests of the Union

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- referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union; acts or omissions concerning the internal market (for any further information please refer to the Annex to Legislative Decree 24/2023);
2. the communication of information concerning the knowledge of violations or the suspicion, based on concrete elements, of the commission (or the high probability of commission) of significant illicit conduct pursuant to Legislative Decree 8 June 2001, n. 231, or violations of the Models or the Code of Ethics or the internal procedures adopted by the Company;
 3. the communication of information concerning the well-founded suspicion or knowledge of behavior aimed at concealing the incorrect behavior referred to in points 1 and 2 above.

Conversely, complaints of a personal nature of the whistleblower and/or claims/requests that fall within the discipline of the employment relationship or relations with the hierarchical superior or with colleagues are not the subject of the whistleblowing procedure. Obviously, the possibility of resorting directly to the Judicial or Accounting Authority to Complaint offenses prosecutable by it remains unaffected, if the legal requirements are met.

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The provisions of the Decree do not apply:

- a) to disputes, claims or requests linked to a personal interest of the Complaining person or of the person who has filed a complaint with the judicial or accounting authority which relate exclusively to their individual work or public employment relationships, or relating to their working or public employment relationships with hierarchically superior figures, except in cases in which the Complaining party's claims may become relevant pursuant to Legislative Decree 231/01;
- b) to Complaints of violations where already regulated on a mandatory basis by European Union or national acts or by national ones which constitute the implementation of European Union acts;
- c) to Complaints of breaches relating to national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall under relevant secondary law of the European Union.

6. COMMUNICATION

This Procedure is made available to the Board of Directors. and to all staff, of any level and rank, of JFE via the Company's internal communication channels, and all recipients are obliged to read and adequately understand it. To this end, the procedure will also be displayed and made visible in the workplace, as well as published on the Company website and on the platform used for whistleblowing Complaints.

The document is also made known to Customers, Suppliers, Consultants, Collaborators, Partners and other third parties who may establish ongoing relationships of any nature with the Company.

7. DESCRIPTION OF THE PROCESS AND/OR DOCUMENTS

7.1. COMPLAINTED SUBJECTS

The Complaints may originate from any subject such as, for example, employees, self-employed workers, shareholders, members of the administrative and supervisory bodies, external collaborators, freelancers, interns, volunteers, all subjects who work under the supervision and direction of contractors, sub-contractors and suppliers. Protection is also recognized to people whose employment relationship has ended if the Complaint concerns incidents that occurred during the relationship and to candidates with a view to hiring, who have acquired information on the violations during the selection process or in other phases. of the pre-contractual negotiation, and who could suffer retaliation (such as negative work references or boycotts).

7.2. SUBJECTS DESERVING PROTECTION PURSUANT TO LEGISLATIVE DECREE N. 24/2023

The Decree provides that the protections are also applied to subjects who, as indicated in the previous paragraphs, despite not having directly made the Complaint, are nevertheless considered worthy of protection. This category includes: (i) the so-called "facilitators", defined as natural persons who assist a Complaining person in the Complaining process, operating within the same work context and whose assistance must be kept confidential; (ii) other people who are connected to the Complaining whistleblower who could suffer retaliation in a work context, such as work colleagues who have a regular or recurring relationship with the person; (iii) people from the same working context who are linked to the Complainer by a stable emotional or kinship bond within the fourth degree; (iv) the entities owned by the Complaining person exclusively or in majority

ownership with third parties or for which he or she has worked (or works) as well as the entities that operate in the same working context.

7.3. COMPLAINTED SUBJECTS

Complaints may concern employees, members of corporate bodies (including members of the Board of Directors and the Board of Statutory Auditors), as well as other third parties (Partners, Customers, Suppliers, Consultants, Collaborators) having ongoing relationships with JFE.

8. METHOD OF COMMUNICATION OF COMPLAINTS INTERNAL TO THE COMPANY

8.1. BODY RECIPIENT TO INTERNAL COMPLAINTS

The body responsible for receiving, managing and following up on internal Complaining is the Whistleblowing Office (hereinafter also just "WB Office") of JFE composed of Dr. Anna Caramia (HR Administration) and Dr. Sara Gigante (HR Administration) with the support of a member of the ODV 231 of the Company pursuant to Legislative Decree no. 231/01.

In the event that there is a case of conflict of interest or those cases in which the manager of the Complaint coincides with the Complainer, with the person Complained or is in any case a person involved or interested in the Complaint, the Complaint must be addressed to the ODV which will guarantee effective, independent and autonomous management, always in compliance with the confidentiality obligation established by the regulations, except in the case in which the conflict of interest concerns the member of the Whistleblowing Office who is also a member of the ODV, in which case the Complaint must be addressed to the Anac.

8.2. INTERNAL SIGNALING TRANSMISSION CHANNELS

In compliance with Legislative Decree n. 24/2023 implementing Directive (EU) 2019/1937 and in order to facilitate the confidential receipt of Complaints, JFE has provided the following communication channels, after consulting the company trade union representatives or the trade union organizations referred to in the art. 51 of Legislative Decree 81 of 2015.

8.2.1. IT platform – form or voice message:

Dedicated IT platform made available by the Company. To access the platform simply connect to the link <https://jindal-films-europe-brindisi-srl.factorial.it/complaints> and follow the guided procedure to release the necessary information. The platform allows you to forward the Complaint by filling in a pre-set form and creating a personal password which, together with the ID (identifier) of the Complaint created, will allow the Complainter to manage the Complaint presented.

The platform ensures maximum confidentiality of the Complainter, and also allows the Complaint to be made anonymously, with the impossibility of tracing the author of the Complaint. The platform also allows you to forward the Complaint by recording a voice message which, thanks to the use of sound effects, will be altered and unrecognizable, so as to guarantee the confidentiality of the Complainter.

The Complaint via voice messaging remains recorded and stored in the manner indicated below. For the protection of confidentiality, the IT system in use does not allow tracing, both on the platform and on the IT systems in use for the transmission and monitoring of communications, at the moment in which the connection to the platform itself is established (for example through the use of proxy or firewall).

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8.2.2. Ordinary mail:

By postal service, in a sealed envelope, addressed to the Whistleblowing Office at the operational headquarters in Brindisi (Strada per Pandi 13, 72100, Brindisi) or another location subsequently adopted), bearing the following wording: "Personal reserve for the Whistleblowing Office".

According to what is indicated by the ANAC Guidelines for the purpose of confidential registration of the Complaint by the manager's Whistleblowing Office, it is necessary for the Complaint to be inserted, by the Complaining party, in two closed envelopes: the first with the Complaining person's identification data together a photocopy of the identification document; the second with the Complaint, in order to separate the Complaining person's identification data from the Complaint. Both must then be placed in a third sealed envelope bearing the words "reserved for the Whistleblowing Office" on the outside. The Complaint is then subject to confidential registration, also through an independent register, by the Whistleblowing Office.

The specification of the aforementioned wording is essential in order to guarantee confidentiality regarding the Complaint.

8.2.3. Direct meeting:

The whistleblower is given the right to request a direct meeting with one or more members of the WB Office. The possibility of a meeting must be guaranteed within a maximum of 10/15 days from the request. The meeting must take place in a suitable place to protect the confidentiality of the whistleblower. To this end, with the consent of the Complaining party, the WB Office staff will be able to proceed with recording the declarations. Otherwise, we will proceed with the drafting of minutes of the meeting signed by all parties and a copy of which will be provided to the Complaining party.

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The Complaints must contain at least the following information:

- ✓ personal data, job title, office to which the Complaining person belongs (unless anonymous Complaining);
- ✓ clear and complete description of the fact being Complained;
- ✓ the circumstances of time and place in which the event was carried out (if known) or is believed to have been carried out;
- ✓ if known, the personal details and qualification of the person who committed the Complained act;
- ✓ the clearest and most detailed indication possible of the Complained violation;
- ✓ the indication of documents that can confirm the validity of the facts;
- ✓ a personal email address or other address to which information relating to the follow-up to the Complaint can be sent (unless the Complaint is anonymous).
- ✓ the indication of the subjects to whom it wishes to extend the protection system provided for by the Decree for Whistleblowing Complaints as indicated in the previous paragraphs.

If the Complaining person does not intend to keep his/her identity confidential, he/she may also send a Complaint (so-called Ordinary) with methods and to recipients other than those mentioned above.

The preparation and maintenance of the aforementioned communication channels are communicated to the Whistleblowing Office by the competent technical and organizational structures.

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If the employee has doubts regarding the classification of a conduct as legitimate or not, he can speak about it informally with the WB Office, through traditional communication channels (email or telephone contact) in order to obtain more information in this regard.

If the Complaint is not addressed directly to the WB Office, the recipients of the same (e.g. Board of Directors, Board of Statutory Auditors, department manager) must transmit the Complaint to the WB Office within seven days of receipt, adopting operating methods such as to ensure the confidentiality of the persons concerned and giving simultaneous notice of the transmission to the Complaining person.

Any documentation relating to the Complained facts must also be sent to the WB Office for the relevant assessments.

The WB Office will send the Complainer a communication of acceptance of the Complaint made, as well as of conclusion of its management according to the methods and times indicated in paragraph 8.3 of this Procedure.

The task of the WB Office will be to provide specific internal and external information on cases in which it will not be possible to carry out the supervision (closures or prolonged absences), while guaranteeing the possibility of taking over in the case of prolonged periods of absence

8.3. MANAGEMENT OF COMPLAINTS RECEIVED BY THE WHISTLEBLOWING OFFICE

Once the Complaint is received by the Whistleblowing Office, this pursuant to the provisions of the art. 5 of Legislative Decree 34/2023 will carry out the following activities, as also indicated in its Internal Regulations:

- a) issue to the Complaining person notice of receipt of the Complaint within seven days of the date of receipt;

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- b) maintain discussions with the Complaining person and request additions from the latter, if necessary;
 - c) diligently follow up on the Complaints received, meaning "follow-up", pursuant to art. 2, paragraph 1, letter. n) Legislative Decree 24/2023 the action taken by the manager of the Complaining channel, to evaluate the existence of the facts Complained, the outcome of the investigations and any measures adopted.
 - d) where the Complaint concerns matters within its competence, also send the Complaints received to the SB, as well as the Complaints prepared by the Whistleblowing Office. The SB may request information and/or updates from the WB Office at any time regarding the Complaints sent to it.

In particular, the Whistleblowing Office keeps the content of the Complaint confidential (as far as possible, also with reference to investigative activities) throughout its entire management.

The WB Office will carry out a preliminary assessment, in order to:

- verify that the Complaints are sufficiently detailed to be able to proceed with the evaluation/in-depth analysis;
- verify that the Complained violation falls within the objective scope of application of the legislation and/or could jeopardize the integrity of the Company;
- ensure that the Complaints are not manifestly unfounded due to the absence of factual elements capable of justifying investigations.

The WB Office will also analyze Complaints received anonymously, provided they are based on serious, precise and detailed elements.

The WB Office ensures that the investigation is conducted in a fair and impartial manner.

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During the investigation it will be assessed whether, and in what way, to involve the Complainant person in the investigation itself.

The WB Office examines the subject of the Complaint in the first meeting following receipt of the Complaint, or immediately, if it deems necessary.

The WB Office will be able to make use of the logistical and organizational structures of JFE for the in-depth analysis deemed necessary, as well as the support of technical consultants on matters that do not fall within its specific competence. Compliance with all applicable regulations is always guaranteed to protect both the Complainant party and any parties involved in the checks.

The WB Office also checks that those Complainant in good faith are not subject to retaliation, discrimination or, in any case, forms of penalization due, directly or indirectly, to the Complainant.

The WB Office ensures that all Complaints are processed within the times established by the Decree and that the outcomes are formalized, ensuring adequate traceability of the activities carried out, in compliance with the procedures.

Within 7 days from the date of receipt of the Complaint, the WB Office will send the Complainant person an acknowledgment of receipt of the Complaint.

The WB Office will maintain discussions with the Complainant person and may request integration from the latter where necessary.

The WB Office will subsequently, and in any case no later than 3 months from receipt of the Complaint, respond to the Complainant party by providing the information indicated in Legislative Decree no. 24/2023 or, in the absence of the above notice, within three months of the expiry of the seven-day deadline from the submission of the Complaint.

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When managing the Complaint received, the WB Office may proceed to:

- interview the whistleblower, if not anonymous;
- examine any existing paper and/or electronic documents, including those provided by the parties involved;
- carry out interviews with all people able to Complaint useful circumstances in relation to the Complaint;
- make use of consultants, including those external to the Company, if the matter requires it.

If the WB Office receives Complaints which, due to an ocular stroke or following initial deliberations, it believes do not fall within its scope of competence, it promptly transmits them, after having obtained the express consent of the Complaining person, to the competent company functions for their subsequent management.

If the Complaint is manifestly unfounded due to the absence of factual elements capable of justifying investigations or is completely generic, such as not to allow understanding of the facts, the WB Office will proceed with its dismissal due to its inadmissibility without carrying out investigative activities aimed at necessary substantiation checks. It will proceed in the same way if, following the outcome of the proceedings investigations carried out, the Complaint is found to be unfounded, or not relevant pursuant to Legislative Decree 231/01, in any case providing specific information to the ODV.

For the aforementioned verification activities, the Whistleblowing Office must be equipped with adequate financial resources according to the budget lines defined with the Company.

8.4. MONITORING OF CORRECTIVE ACTIONS BY THE WHISTLEBLOWING OFFICE

If deficiencies emerge in the internal controls over the activities/processes affected by the Complaint from the preliminary verification and/or assessment phases, the competent organizational structures and/or the WB Office identify and share a corrective action plan with the Management.

The WB Office monitors the correct implementation of the corrective actions identified, in compliance with the established deadlines.

8.5. COMPLAINTING

Complaints that prove to be well founded are communicated to the Board of Directors for the relevant measures. In the event of Complaints that prove to be well founded and concern both one or more Board Members and the Sole Auditor (Revisore Unico), they must be sent to the ODV 231.

The preparation of a written Complaint on the activity carried out is expected.

The ODV 231 must also receive:

- timely information on relevant Complaints in terms of 231 so that, in the exercise of its supervisory activity, it can share any observations and participate in the investigation or in any case follow its progress;
- a periodic update on the overall management of Complaints, including non-231 Complaints, in order to verify the functioning of the whistleblowing system and propose any needs for its improvement to the entity.
- To this end, the aforementioned information flows have been procedurally developed in the Organizational Model 231.
- The Complaint highlights:

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- the preliminary investigation process and the elements collected;
 - the conclusions of the investigation;
 - recommendations and/or actions that are suggested for managing the offense and to ensure that further and similar events do not occur in the future.

The WB Office, in agreement with the corporate bodies of JFE and in relation to the nature of the violation, will also:

- to also communicate the outcome of the investigation to the Area/Sector Manager of the author of the ascertained violation, so that he can take the relevant measures;
- to inform the CEO and/or the Board of Directors, where present, in order to adopt any disciplinary measures and/or actions deemed appropriate;
- to advise the presentation of a complaint to the competent Judicial Authority, in cases where legislation is mandatory.

If, following the outcome of the investigations, the Complaint is found to be unfounded or, in any case, not actionable, the WB Office will provide evidence of the activity carried out and the conclusions reached by preparing a specific written Complaint.

In the event that the Complaint turns out to be unfounded due to malice of the whistleblower and the Whistleblowing Office has had the opportunity to ascertain the objective and subjective details of a crime, the need to communicate to the competent bodies for disciplinary purposes remains unchanged.

Please note that the WB Office has no competence in the provision of related disciplinary sanctions, retaining the mere task of analysis and investigation following the Complaining processes.

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8.6. REGISTRATION AND STORAGE

In relation to all Complaints addressed to the Whistleblowing Office of JFE, a specific paper and IT archive is provided, managed by the same Office.

In cases of Complaining made via voice messaging system, the Complaint, with the prior consent of the Complaining person, is documented by the personnel in charge by recording on a device suitable for storage and listening or by full transcription. In the case of a transcript, the Complaining person may verify, rectify or confirm the content of the transcript by signing.

The final Complaints of the Complaining management activity are registered and stored with the same confidentiality requirements already envisaged for Complaints.

9. “EXTERNAL” COMPLAINT

The Complaining person can also make a so-called Complaint "external" to the National Anti-Corruption Authority ("ANAC"), by accessing the ANAC institutional website, clicking the link to the dedicated page, you access the service dedicated to "whistleblowing" (<https://www.anticorruzione.it/-/whistleblowing>), as provided for in Articles 6 and 7 of Legislative Decree 24/2023, if one of the following conditions occurs:

- the internal Complaining channels adopted by JFE, regulated in paragraph 8.2 are not active or, if active, do not comply with the provisions of Legislative Decree no. 24/2023;
- the Complaining person has made an internal Complaint according to the methods referred to in paragraph 8 and it has not been followed up on;
- if the Complaining party has reasonable grounds to believe that, if he were to make an internal Complaint, it would not be followed up effectively or that the same Complaint could lead to the risk of retaliation;

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- the Complaining party has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Complainers can directly make a public disclosure governed by art. 15 of Legislative Decree 24/2023, i.e. through the press, electronic means or means of dissemination capable of reaching a large number of people, when:

- the Complaining person has previously made an internal and external Complaint or has directly made an external Complaint and no response has been given within the established deadlines regarding the measures envisaged or adopted to follow up on the Complaints;
- the Complaining person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Complaining person has reasonable grounds to believe that the external Complaint may involve the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is fear that the person receiving the Complaint may be colluding with the perpetrator of the violation or involved in the violation itself.

The methods by which external Complaints and public disclosures to the organization can be made can be consulted on the ANAC website.

10. PROTECTIVE MEASURES

JFE undertakes to guarantee the confidentiality of the whistleblowers, in any context following the Complaining, and to prevent any form of retaliation, discrimination or penalisation, without prejudice to legal obligations and the protection of the rights of the Company or of the persons

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wrongly accused and /or in bad faith.

Therefore, no form of retaliation or discriminatory measure, direct or indirect, having effects on working conditions, for reasons directly or indirectly linked to the complaint, is permitted against the employee who makes a Complaint, whether internal, external or public.

The imposition of disciplinary sanctions does not constitute a form of retaliation or discriminatory measure of any kind if it has been ascertained, even with a first degree sentence, that the Complaint was unfounded and was made with malice or gross negligence.

The adoption of discriminatory measures against the whistleblower may be Complained to the ANAC by the whistleblower. In the event of retaliation, ANAC informs the National Labor Inspectorate which will adopt the measures within its competence.

The Complaining persons do not incur liability for the acquisition of the Complained information provided that such acquisition or access does not in itself constitute a crime.

11. DISCIPLINARY SANCTIONS

Violation of this procedure constitutes a disciplinary offense, which may lead to the application of the specific sanctions identified in the specific document called "disciplinary system". Those who have made a Complaint or complaint that is not based on concrete elements that would allow one to believe that the information being Complained was true are also subject to disciplinary sanctions; or who in relation to the same have been convicted in first instance for the crimes of defamation or slander, or who have been declared civilly liable in relation to the same.

For further sanctions of an administrative nature, please refer to the following paragraph 16 "Sanctions system".

12. WAIVERS AND SETTLEMENTS

Pursuant to Art. 22 of the Decree, "the waivers and transactions, in whole or in part, which have as their object the rights and protections provided for by the Decree are not valid, unless they are carried out in the forms and methods referred to in the art. 2113, fourth paragraph, of the Civil Code".

JFE allows, in compliance with current legislation, the possibility for the Complainter or other protected parties to renounce their rights and means of protection, as well as making them the subject of a transaction. This faculty can only be exercised within protected venues and, therefore, before a judge, following mandatory conciliation attempts, or mediation and conciliation agreements prepared within the union or before the certification bodies".

13. CONDITIONS FOR EXCLUSION OF THE COMPLAINTER'S LIABILITY

The art. 20 of Legislative Decree 24/2023 provides specific conditions of exclusion of liability in criminal, civil and administrative matters.

Specifically, the Complained person will not be held accountable in any of the 3 locations indicated above in the case of:

- revelation and use of official secrecy (art. 326 c.p.)
- disclosure of professional secrecy (art. 622 c.p.)
- disclosure of scientific and industrial secrets (art. 623 criminal code)
- violation of the duty of fidelity and loyalty (art. 2105 c.c.)
- violation of the provisions relating to copyright
- violation of the provisions relating to the protection of personal data

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- revelation or dissemination of information on violations that offend the reputation of the person involved in the Complaint.

In order for these limitations to be effective, it is necessary that at the time of the Complaint, disclosure or public dissemination there are reasonable grounds to believe that such information is necessary to reveal the subject of the Complaint; that the Complaint was made in compliance with the conditions established by Legislative Decree no. 24/2023.

The exemption is however excluded if the information connected to the revelations derives from inferences, gossip, vindictive purposes, personal opportunity and interest, or scandal-mongering purposes.

The same exemption is excluded for any conduct that is not:

- linked to the Complaint;
- strictly necessary to reveal the violation Complained;
- connected to the acquisition of information or access to documents in an illicit manner.

It is represented that if access to data is linked directly or indirectly to the commission of a crime (for example unauthorized access to a computer system, an act of computer piracy) the criminal, civil, administrative and disciplinary liability of the Complaining party remains.

14. TRAINING OBLIGATION

Pursuant to art. 5 of the Decree, the Company undertakes to guarantee a adequate training for internal staff and the Whistleblowing Office regarding regulatory aspects (through participation in courses, seminars, etc.), on the channels and methods of transmitting Complaints, on the obligations of confidentiality and protection of the whistleblower and the subjects connected to

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him, on the methods of data processing. The components connected to the training will be provided on a periodic basis.

15. SANCTION SYSTEM

The Decree provides, in art. 21 and as reiterated in the ANAC Guidelines, a specific sanctioning system distinguishing between a natural person and a legal person.

Below are the main elements.

ANAC applies the following administrative pecuniary sanctions to the person responsible:

- a) “From €10,000 to €50,000 when it ascertains that retaliation has been committed or when it ascertains that Complaining has been hindered or that an attempt has been made to hinder it or that the confidentiality obligation envisaged has been violated”.
- b) “From €10,000 to €50,000 when Complaining channels have not been established, procedures for making and managing Complaints have not been adopted or the adoption of such procedures does not comply” with what is expressly indicated by the Decree, “as well as when it ascertains that the verification and analysis of the Complaints received has not been carried out.
- c) From 500 to €2,500 in the event that a first degree sentence establishes the criminal liability of the Complaining person for the crimes of defamation or slander or in any case for the same crimes committed with the Complaint to the Judicial or Accounting Authority or, for civil liability, for the same crimes, for willful misconduct or gross negligence. In these cases, the pecuniary sanction is also associated with disciplinary sanctions by the Company.

To these sanctions must be added those envisaged and regulated within the 231 Organizational Model against those who have been identified as responsible for the offences.

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16. RESPONSIBLE FOR UPDATE

The Whistleblowing Office is responsible for updating this Procedure. The Personnel Office is the competent office for the publication and dissemination of this procedure inside and outside.

17. COMPLIANCE WITH THE PROCEDURE

It is the responsibility of the personnel (employees, collaborators, interns, temporary workers, consultants and external suppliers) recipients of the Procedure and of the Function Managers to ensure that all the rules and controls envisaged are scrupulously observed when carrying out the relevant activities, which are the subject of the Procedure.