



## Operational process for handling reports

### Introduction

Where the recipient of the report is:

- the Ethics Committee or the Supervisory Board: the report is processed by the receiving body with the operational support of SEA's Auditing Department;
- the Director of Auditing Department: s/he verifies the report if it falls within its remit or, alternatively, forwards it to the competent body;
- the Chairperson of the Control, Risks and Sustainability Committee: the report is collegially handled by the Committee. The Chairman of the Board of Directors is immediately informed of the activities carried out.

### Operational process

#### 1. Receipt and preliminary verification of the report

##### A. Reports received through institutional channels

The competent body receiving the report carries out an initial analysis:

- a. it enters into the platform those reports<sup>1</sup> received by mail or transcribed, where possible separating (for signed reports received by mail) any identifying data of the reporter from the content of the report, thereby ensuring that the reporter is not subsequently associated with the report;
- b. where possible, it provides notice of receipt of the report to the reporter within seven days of the date of receipt;
- c. following a preliminary check of the report's content, it assesses the completeness and possible scope of violation of the reports;
- d. it forwards any reports not falling within its remit, and specifically: reports specifically relating to anti-corruption regulations or to alleged violations of the Code of Ethics are promptly forwarded to the Ethics Committee; all other reports relating to violation or suspected violation of the Organisation and

Management Model are promptly forwarded to the Supervisory Board; for reports that are relevant but which do not fall within the above cases, or reports addressed to the Auditing Department within the latter's remit, the file is handled by Auditing Department;

- e. providing a brief note explaining the reasons and providing feedback to the reporter within the timeframe prescribed by the regulations, and to the extent within its remit, it archives files that are:
  - generic/unsubstantiated;
  - unfounded, reported in bad faith, or defamatory;
  - verification of which is already in progress or completed;
- f. it proceeds to the investigation stage in all other cases as set out below.

Under its own independent responsibility, SEA's Auditing Department ensures that the activities described above - points a) - f) - are carried out for reports forwarded through institutional channels without the indication of a specific competent body.

##### B. Reports received through non-institutional channels

When a report is received by the Company outside institutional channels, the recipient shall ensure that it is forwarded immediately and in traceable form (in the original, if it is documentation, and together with a report describing how it was received) to SEA's Auditing Department, ensuring the utmost confidentiality, so as to protect the reporter and any reported individuals in particular.

The Auditing Department enters the report into the IT platform, ensuring that the case is recognisable and directing it to the competent body, where indicated. If one of the competent bodies has not been identified as the recipient, the Auditing Department proceeds as described in the last paragraph of the previous point. Where

<sup>1</sup> Activity performed automatically by the system for reports made through the IT platform



possible, the Auditing Department shall acknowledge receipt of the report to the reporter within the time limits prescribed by law.

## 2. Investigation

Through further investigation and verification, the investigative phase seeks to identify, analyse and evaluate any element that may confirm/deny, or contribute to confirming/denying the reported facts.

The competent body engages the Auditing Department or other departments/functions to carry out the necessary checks<sup>2</sup> within the relevant company areas, including arranging interviews with the parties referred to in the report, in line with the applicable regulations.

Following the investigations, the Auditing Department or other department/function in charge of the audit prepares a report on the activities carried out, the findings of the investigations and any anomalies/critical issues identified.

The findings, reports and any requests for corrective action are forwarded to the appropriate body with evidence that:

- there are insufficient elements to conclude the preliminary investigation phase, resulting in a proposal to dismiss the case;
- the facts reported are unsubstantiated or irrelevant, resulting in a proposal to dismiss the report or to take action to protect SEA's interests in the event that the reporter acted in bad faith; specifically, if the reporter is found to have acted in bad faith, where the latter is a SEA employee, the competent body involves the Human Resources, Health and Safety at Work Department;
- the facts reported are substantiated (fraudulent circumvention of the control system, inadequacy of the control system, failure of preventive measures, etc.).

Without prejudice to the activities charged to Directions/functions that may be called to carry out specific investigation, the responsibility for the investigation phase remains wholly with the

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<sup>2</sup> Subject to verification that they are not related to the report itself. The competent functions prepare appropriate reports for the competent body regarding the activities carried out and the findings of the checks.

Competent Body as well as the related tracing.

Including through the Auditing Department, the competent body shall provide feedback to the reporter regarding the checks carried out and the results of them within three months of the date of confirmation of receipt or, in the absence of this confirmation, within three months of the expiration of the seven-day period following the submission of the report.

## 3. Definition of an action plan

Where the findings of the investigative activity establish that the report is substantiated, the competent body:

- where its findings so require, informs the other relevant body;
- through the Auditing Department and following consultation with the functions responsible for the processes, formulates recommendations regarding the improvement objectives to be achieved and requests that a related corrective action plan to be developed with corresponding timelines and indication of the functions involved;
- informs the Board of Directors, or its delegated bodies or the Chairperson, in relation to the activities carried out regarding reports in its respective semi-annual reports, or more promptly where necessary.

## 4. Reporting

Without prejudice to the provisions of the Code of Ethics and 231/01 Model on information flows regarding reports, the Auditing Department - in support of the competent bodies - ensures that reports received are traceable and monitors the progress of the related investigations.

Through the Auditing Department, each competent body<sup>3</sup> updates the status of reports pertaining to it, which may be:

- "report taken on board"

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<sup>3</sup> With the exception of the CRSC who independently updates the reports within his or her remit. The Chairperson of CRSC reports the results directly to the Chairperson of the Board of Directors, who considers any improvement actions.



- “report under analysis”
- “report closed,” which includes both reports for which the investigation phase has concluded and feedback has been provided to the reporter, and reports that have been dismissed (for reports that are generic and/or insufficiently substantiated and/or unfounded and/or irrelevant).

## 5. Monitoring

The Auditing Department monitors the implementation status of the timelines in the plan, highlighting any points for attention. Including on the basis of the findings of the Auditing Department, the competent body may request insights from the corporate function responsible for implementing the Action Plan, regarding the progress of the work.

## 6. Archiving

Reports received and related acts and documents shall be stored on the IT platform for as long as necessary to allow the report to be processed, but for no longer than five years following the date on which the final outcome of the reporting procedure is announced. The report and the documentation attached to it is exempt from the right of access to administrative acts provided for in Articles 22 et seq. of Law No. 241/1990 and from the generalised civic access provided for in Articles 5 et seq. of Legislative Decree No. 33/2013, and also from the access provided for in Article 2-*undecies* paragraph 1, letter f) of the Personal Data Protection Code.