



## WHISTLEBLOWING

### Information Document pursuant to Article 5 of Legislative Decree 24/2023

Legislative Decree no. 24 of 10 March 2023 (hereinafter "**Decree 24/2023**") on "*Implementation of 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 and laying down provisions regarding the protection of persons who report breaches of national regulatory provisions*", regulates the protection of persons who report breaches of national or European Union regulations that affect the public interest or the integrity of the public administration or private entity, of which they have become aware whilst working for a public or private organisation.

In accordance with the Decree, Wärtsilä Italia S.p.A. (hereinafter "**WIT**") has set up an internal reporting channel.

Only reports made under the terms and conditions laid down in Decree 24/2023 and referred to below enjoy the protections provided for by Decree 24/2023 itself (confidentiality of the identity of the Reporting Person, prohibition of retaliation, protection against retaliation, etc.) as set out in Annex "A".

### 1. REPORTING METHODS

Reports may be made either in written or oral form.

Written reports may be submitted via platform <https://report.whistleb.com/wartsila> (hereinafter the "**Platform**") or by postal mail to Bagnoli della Rosandra 334, 34018 San Dorligo della Valle, Trieste - Italia.

Oral reports may be submitted by requesting – via the Platform – a meeting for the purpose of reporting.

The meeting shall be scheduled within a reasonable period of time and in any case within 10 (ten) days of the request.

The aforementioned reporting channels ensure the confidentiality of the identity of the reporting person, the person involved or referred to in the report, the content of the report and the related documentation.

Only authorised persons have access to the reporting channels.

### 2. WHO CAN MAKE A REPORT

Decree 24/2023 defines the "reporting person" (hereinafter "**Reporting Person**") as "*a natural person who reports or publicly discloses information on breaches, acquired in a work-related context*": the Reporting Person must therefore necessarily be a natural person.

The provisions of Decree 24/2023 apply to the following persons who report information on breaches of which they have become aware within the context of their work:

- employees;
- self-employed workers;

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Società per Azioni  
Capitale Sociale 64.770.000 EURO  
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Socio Unico: Wärtsilä Dutch Holding  
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- holders of a collaboration agreement pursuant to Article 409 of the Italian Civil Code and Article 2 of Legislative Decree 81/2015;
- workers or collaborators who work for WIT, providing goods or services or performing works for third parties;
- self-employed professionals and consultants;
- volunteers and paid and unpaid trainees;
- shareholders and persons performing administrative, management, control, supervisory, or representation roles, even if these roles are performed on a de facto basis;

Reporting Person protection also applies where the report is made when the legal relationship has not yet begun if the information on breaches was acquired during the selection process or in other pre-contractual stages, during the probationary period, after the termination of the legal relationship if the information on breaches was acquired during the course of the relationship.

### 3. WHAT CAN BE REPORTED

Reports can disclose breaches of national and European Union regulations that are detrimental to the public interest or the integrity of WIT and have occurred in a work-related context.

Breaches include behaviours, acts or omissions that are detrimental to the public interest or the integrity of WIT and consist of:

- (a) unlawful conduct pursuant to Legislative Decree 231/2001 or breaches of WIT's Model 231;
- (b) offences committed in breach of the European and national legislation set out in Annex to the Decree or of the national acts implementing Union acts set out in the Annex to Directive (EU) 2019/1937 relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and the financing of terrorism; 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 of personal data and security of networks and information systems;
- (c) acts or omissions which are detrimental to the financial interests of the Union pursuant to Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant EU secondary legislation;
- (d) acts or omissions relating to the internal market referred to in Article 26, paragraph 2 of the Treaty on the Functioning of the European Union;
- (e) acts or conduct that defeat the object or purpose of the provisions of the European Union in the areas indicated in the previous points.

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Well-founded suspicions of breaches committed or which, based on concrete evidence, may be committed, as well as conduct aimed at concealing breaches, may also be reported.

The following do not fall within the scope of application of Decree 24/2023, and are therefore not subject to the protections provided for by Decree 24/2023, namely allegations, claims or requests linked to a personal interest of the Reporting Person and relating exclusively to their individual employment relationships, or to their employment relationships with their superiors; reports of breaches where already mandatorily regulated by European Union or national acts indicated in Decree 24/2023; and reports of breaches relating to national security, as well as to contracts relating to defence or national security issues, unless covered by relevant EU secondary law.

#### 4. CONTENTS OF THE REPORT

The report shall be as detailed as possible and include at least:

- the identity of the Reporting Person, such as first name, last name, their relationship with WIT and contact details (except in the case of anonymous reporting, see Article 5 below). Failure to indicate the Reporting Person's contact details will make it impossible for WIT to interact with the Reporting Person;
- time and place in which the event reported occurred;
- a clear, complete description of the matter reported, including the manner in which the fact came to the Reporting Person's knowledge;
- personal details or other information that allow identification of the perpetrator of the misconduct reported;

It is possible to attach documents or other information that may confirm the matter reported and the indication of other persons potentially aware of the facts.

The Reporting Manager may, however, subsequently ask the Reporting Person to provide additional information.

The Reporting Person shall indicate in their report whether they intend to avail themselves of the protections under Decree 24/2023 (e.g.: *"I wish (or I do not wish) to keep my identity confidential and avail myself of whistleblower protections under Decree 24/2023"*).

The report shall contain elements that are strictly relevant to the reported matter, particularly with regard to information on health status, political opinions, religious beliefs or sexual orientation.

The protection measures provided for by Decree 24/2023 apply when – at the time of the report – the Reporting Person has reasonable grounds to believe that the information on the reported breach is true and falls within the scope of the legislation. It is therefore necessary for the Reporting Person to apply careful diligence when assessing information, which may not be merely based on assumptions, "rumours" or news in the public domain.

#### 5. ANONYMOUS REPORTS

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Reports may also be made anonymously, i.e. providing no indication of the identity of the Reporting Person or allowing the identity of the Reporting Person to be identified. Except for the personal details of the Reporting Person, anonymous reports shall include the information set out in Article 4.

In the case of anonymous reports, the Reporting Person shall not receive the communications referred to in Article 6 below (acknowledgement of receipt, acknowledgement of report, requests for additional details).

The anonymous Reporting Person may not be granted the protections provided for in Decree 24/2023. However, if the Reporting Person is subsequently identified and suffers retaliation, the provisions of Decree 24/2023 on protection from retaliation shall apply.

Anonymous Reports shall be recorded and filed by the Reporting Manager for the purposes of the possible application of the provisions of Decree 24/2023 concerning protection from retaliation and shall be handled as Ordinary Reports as provided for in the WIT Organisational Model.

## 6. REPORTING CHANNEL MANAGEMENT

The management of the internal reporting channel is entrusted to the Supervisory Board of WIT ("**Supervisory Board**" or "**Reporting Manager**" or "**Manager**"), an entity meeting the requirements of competence and autonomy (in the meaning of impartiality and independence) required by Decree 24/2023.

Upon receipt of a report, the Supervisory Board:

- a) enters it in the reporting register and provides the Reporting Person with an acknowledgement of receipt of the report within seven days from the date of receipt, unless explicitly refused by the Reporting Person;
- b) initiates and maintains interactions with the Reporting Person, requesting integrations if necessary;
- c) shall diligently follow up on the reports received, carrying out a preliminary assessment of the report to determine, inter alia, whether it is prosecutable and admissible, i.e. compliant with Articles 2, 3 and 4 above.

If, at the end of the preliminary analysis, the Supervisory Board determines that the report is unprosecutable/inadmissible, the Supervisory Body shall file the report, giving adequate reasons, and shall inform the BoD in case it may be relevant for other purposes.

If, as a result of the preliminary analysis, any elements were to emerge or be deduced confirming the matter reported, an investigation into the report is opened, which is conducted:

- A) by the Supervisory Board if the report discloses unlawful conduct pursuant to Legislative Decree 231/2001 or violations of WIT's Model 231 (Article 3, point a) above);
- B) by the group function Compliance if the report discloses matters described by Article 3 b), c), d) and e) above.

The entity conducting the investigation shall initiate specific analyses and carry out the checks and assessments that are deemed necessary for the purpose of

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ascertaining the reported matters, also collecting the documentation they deem necessary to investigate the reported facts or conducts and assess their veracity. To this end, it may contact the Reporting Person to request clarifications, documents and/or further information, or proceed to any other in-depth investigation it may deem necessary, also by summoning and hearing the Reporting Person and/or the persons involved in the report and/or otherwise informed of the facts, and requesting information and/or documents.

If it deems it necessary, the Supervisory Board may also acquire deeds and documents from WIT offices/functions, request their support, involve third parties through hearings and other requests, avail itself of external consultants, and assess any further steps to be taken before the report is closed.

At the end of the investigation, the owner of the investigation prepares a final report. Regardless of whoever conducts it, the investigation may be concluded at any time as soon as the report is found to be unfounded. The Supervisory Board shall then proceed to file the report providing adequate reasons, and shall inform the BoD in case it may be relevant for other purposes.

Upon the end of the investigation, the Supervisory Board shall make the relevant decisions, providing the relevant motivations.

If the investigation reveals that the report is well-founded, the Supervisory Board promptly transmits the report to the competent internal bodies for appropriate action.

Depending on the risk inherent in the report and/or the specific aspects dealt with in the report itself (of which it is promptly informed by the Compliance group function if they emerge during the investigation conducted by the latter), the Supervisory Board also decides whether it is necessary/appropriate to request the cooperation of other WIT bodies/functions – also by sharing information and/or documents – or to bring the report to their attention so that the appropriate risk containment measures can be taken;

- d) provides the Reporting Person with a follow-up within three months of the date of the acknowledgement of receipt or meeting. The follow-up may include the communication that the report has been filed or that an internal investigation has been opened, its results, any measures taken, or referral to a competent authority.

If the investigation has not been completed within the aforementioned period of three months from the date of the acknowledgement of receipt or meeting, the Reporting Person will be provided with the available information, and the results of the investigation will be communicated to them once the investigation has been completed.

Finally, the Supervisory Board:

- informs the Board of Directors of WIT of any critical control issues/amendments/additions to WIT's Model 231 that have appeared to be appropriate/necessary whilst investigating the report, and monitors their implementation;

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- takes any other action it deems necessary in the circumstances, particularly if the commission of a criminal offence is ascertained or suspected.

Once the activity has been completed, the Supervisory Board closes the report.

If, at the end of the preliminary analysis, the Supervisory Board finds the report to be inadmissible as a whistleblowing report, but decides there are reasons to investigate the reported matter anyway, it treats the report as an Ordinary Report in accordance with WIT's Organisational Model.

## 7. CONFLICT OF INTEREST

If the report concerns one of the members of the Supervisory Board, the latter shall handle the report by excluding the member concerned and notifying the Chairman of the Board of Directors and the Chairman of the Board of Auditors in relation to the reported matter.

The filing of any report relating to members of the Supervisory Board needs to be authorised in advance by the Chairman of the Board of Directors and the Chairman of the Board of Auditors, which shall be notified by the Supervisory Body of the intention to file the report. If authorisation to file is not granted by both Chairmen, the two shall jointly appoint a third person to carry out the investigation in relation to the report.

If the report concerns the entire Supervisory Board, it may be sent by registered mail directly to the Chairman of the Board of Directors at Bagnoli della Rosandra 334, 34018 San Dorligo della Valle, Trieste - Italia and to the Chairman of the Board of Auditors of WIT at Bagnoli della Rosandra 334, 34018 San Dorligo della Valle, Trieste - Italia.

## 8. REPORTS SUBMITTED TO ENTITIES OTHER THAN THE REPORT MANAGER

Anyone who receives an oral or written report shall forward it promptly – and in any case no later than within 7 (seven) days of its receipt – to WIT's Supervisory Board through the Platform or by postal mail to the address Bagnoli della Rosandra 334, 34018 San Dorligo della Valle, Trieste - Italia, whilst at the same time informing the Reporting Person (if known) of the transmission.

The transmission shall include the original Report, any supporting documentation and evidence of the communication to the Reporting Person that the Report has been forwarded.

The recipient may not retain a copy of the transmitted information, is not authorised to take any action whatsoever with regard to the report, and is bound to strict confidentiality concerning it, particularly with regard to the identity of the Reporting Person and of the persons involved and/or mentioned in the report, the content of the report and any attached documentation.

Failure to disclose a report received as well as breach of the duty of confidentiality may lead to disciplinary measures.

## 9. PROCESSING OF PERSONAL DATA

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The data collected by WIT through the report will be processed in accordance with the privacy legislation (Regulation (EU) 2016/679, Legislative Decree No. 196 of 30 June 2003 and Legislative Decree No. 51 of 18 May 2018), under the terms set out in the Information Document attached hereto under "B".

The Reports and any related documentation are kept for as long as necessary to process the report and in any case for no more than five years after the date of the communication of the report's final outcome.

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### EXTERNAL CHANNEL AT ANAC

Although the Reporting Persons are encouraged to use the internal channel set up by WIT, Decree 24/2023 provides that the National Anti-Corruption Authority (**ANAC**) shall establish an external reporting channel to guarantee the confidentiality of the Reporting Person, the person involved and the content of the report and the related documentation. Only breaches of the European regulations provided for by Decree 24/2023 (see Article 3 (b), (c), (d), (e) above) are to be reported.

Decree 24/2023 provides that the Reporting Person may make a report through an external channel if one of the following conditions is met at the time of its submission:

- if the internal channel, although compulsory, is not active or, even if activated, does not comply with the provisions of Decree 24/2023 with reference to the entities and methods for submitting internal reports, which must be able to guarantee the confidentiality of the identity of the Reporting Person and of the other protected persons;
- if the Reporting Person has already made an internal report in accordance with Decree 24/2023, which was not followed up;
- if the Reporting Person has reasonable grounds to believe that if they made an internal report, it would not be effectively followed up or might result in retaliation;
- if the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

For further information on the submission and management of reports through external reporting channels, please refer to the ANAC website <https://www.anticorruzione.it/>

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This Information Document is displayed and made easily visible in the workplace and made accessible to persons – other than employees – who have a legal relationship with WIT that is relevant for the purposes of Decree 24/2023, and is published in a dedicated section of the WIT website at <https://www.wartsila.com/ita>.

WIT provides its employees with adequate specific training on whistleblowing legislation pursuant to Legislative Decree 24/2023, on the correct use of the internal and external reporting channels and on sanctions in the event of breaches, as part of the training activities associated with Model 231.

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All WIT employees must be familiar with the contents of this Information Document and comply with its provisions as far as they are concerned.

The improper use of the report by means of deliberately inaccurate, defamatory and/or slanderous statements/news may result in the application of disciplinary measures in compliance with the relevant system set out in WIT's Model 231.

Annexes:

Annex "A": Reporting Person protection measures

Annex "B": WIT Whistleblowing Privacy Policy

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