



# Management of whistleblowing reports

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**Shell Italy**

**Indice**

**1. OBJECTIVE AND SCOPE ..... 3**

**2. DEFINITIONS ..... 3**

**3. THE WHISTLEBLOWERS: WHO CAN REPORT? .....5**

**4. THE SUBJECT OF REPORTS. WHAT CAN BE REPORTED? .....6**

**5. INTERNAL AND EXTERNAL REPORTING CHANNEL .....7**

**6. INTERNAL CHANNEL MANAGEMENT .....8**

**7. THE SAFEGUARD OF PROTECTED SUBJECTS .....10**

**8. INFORMATION FLOWS BETWEEN REPORTING MANAGER AND  
SUPERVISORY BODY ..... 11**

**9. EXTERNAL REPORTING CHANNEL .....12**

**10. PROCESSING OF PERSONAL DATA .....12**

**11. RETENTION OF REPORTS .....12**

**12. TRAINING AND INFORMATION .....13**

**13. APPROVAL, REVIEW AND DISSEMINATION ..... 13**

## 1. OBJECTIVE AND SCOPE

The companies of the Shell Group in Italy (hereafter "Shell Italy") share a set of core values such as honesty, integrity and respect for people. To adhere to these values in their professional lives, each individual acting for or on behalf of Shell Italy contributes to protecting and enhancing Shell's reputation in Italy and around the world.

To this end, Shell Italy provides secure and confidential channels for employees and third parties to report possible wrongdoing in the Company's activities, ensuring that no individual is discriminated against or retaliated against because of his or her reporting.

The procedure for handling so-called "whistleblowing" reports (hereinafter, the "Procedure"), adopted in accordance with Legislative Decree no. 24 of March 10, 2023 (hereinafter, the "Whistleblowing Decree"), on the implementation of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and on the provisions for the protection of persons who report breaches of national law, aims to regulate the management of reports and to regulate the reporting channels activated and their operation, as well as to define the subject matter of reports relevant under the Whistleblowing Decree and illustrate the protection measures provided therein.

## 2. DEFINITIONS

For the purposes of this Procedure, the terms and expressions listed below have the following meanings.

- **Work Context:** the present or past work (or professional activities) carried out within Shell Italy's business organization and through which, regardless of the nature of such activities, a person acquires information on a violation; the context within which he/she could risk retaliation in the event of a Report or a complaint to the judicial or accounting authorities;
- **Reporting Manager:** The individual, identified by Shell Italy, responsible for handling Whistleblowing Reports. The identified Reporting Manager will be the Business Integrity Department (BID), a corporate directorate within the Internal Audit & Investigation function of Shell Group, composed of experts in investigative matters. The Business Integrity Department has autonomy and independence, subject to confidentiality obligations regarding the content of whistleblowing;
- **Information on violations:** information, including well-founded suspicions, regarding committed Violations or Violations that concrete evidence indicate may be committed in the organization with which the Whistleblower has a legal relationship within the Work Context, as well as elements regarding conduct aimed at concealing such Violations;
- **231 Model:** The Organization, Management and Control Model adopted by Shell Italy - pursuant to Legislative Decree No. 231/2001 and its annexes;

- **Supervisory Board:** the body established by Shell Italy in accordance with Legislative Decree No. 231/2001, responsible for supervising the operation of and the compliance with the Model 231 adopted by Shell Italy as well as its updating;
- **Person Involved or Reported:** the natural or legal person - mentioned in the Internal Report or External Report - to whom the Violation is attributed or mentioned as a person otherwise implicated in the reported or publicly disclosed Violation;
- **IT Platform or Shell Global Helpline:** the internal IT reporting channel of Shell Italy, dedicated to the transmission and management of Internal Reporting;
- **Retaliation:** any retaliatory or discriminatory behavior, act or omission, even if only attempted or threatened, which directly or indirectly causes (or may cause) unjust damage (i.e., unjustified) to the Reporting Party, because of the internal Report or of the reporting to the judicial or accounting authorities. For any further details, please refer to Annex I.
- **Acknowledgement:** communication to the Reporter of information regarding the Follow-up that is given or intended to be given to the Report;
- **Whistleblower:** the natural person who makes the Report or report to the Judicial or Accounting Authority Information on the violation(s) acquired within the Work Context (see paragraph 3 of this Procedure below);
- **Reporting:** the written or oral communication informing on the Violation. For the purposes of this Procedure, Reporting may be Internal or External;
- **Anonymous Reporting:** the Reporting activity from which it is not possible to derive the identity of the Reporting Party. Such a Report is handled by Shell Italy in the manner provided in Section 6.2;
- **External Reporting:** the written or oral communication of Information on Violations, submitted through the external reporting channel established by NATIONAL ANTI CORRUPTION AUTHORITY;
- **Internal Reporting:** the written or oral communication of Information on Violations, submitted through the internal reporting channels established by Shell Italy;
- **Ordinary Report:** Ordinary Reports are a residual category that allows for the handling of reports not included in the objective and subjective scope of the Whistleblowing Decree but whose analysis may be deemed useful by the Reporting Manager, for example for the identification of improvement actions on business processes;
- **Follow-up:** the action taken by the Reporting Manager to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- **Shell Global Helpline:** the Shell Global Helpline is the reporting channel adopted globally by the Group, that allows Shell employees and others to

raise concerns or dilemmas and seek advice on matters relating to compliance with our General Business Principles (SGBP), Code of Conduct or the law, in complete confidentiality and without fear of retaliation. Through this tool, relevant Violations under the Whistleblowing Decree can be reported;

- **Protected Persons:** Persons to whom the protections provided by the Whistleblowing Decree are extended; this category includes:
  - I. the Whistleblower;
  - II. the so-called Facilitator, i.e. the natural person who provides assistance to the Whistleblower in making the Report, operating within the same Work Context and whose assistance must be kept confidential;
  - III. persons within the same Work Context as the Reporting Person or related to the Reporting Person by a stable emotional or kinship link within the fourth degree;
  - IV. co-workers of the Reporting Person and who work in the same Work Context as the Reporting Person and who have a usual and current relationship with the Reporting Person; and
  - V. entities owned by the Reporting Person or for which the same persons work, as well as to entities operating in the same Work Context as the aforementioned persons;
- **Violations:** conduct, acts or omissions that are likely to harm the public interest or the integrity of Shell Italy. Specifically, with reference to Shell Italy, Violations consist of:
  - I. violations of national and European laws and regulations. Such Violations may be the subject of Internal or External Reporting, as defined in Section 5.1;
  - II. illegal conduct relevant under Legislative Decree No. 231/2001 or violations of organizational and management models. Such Violations may only be the subject of Internal Reporting, as defined in paragraph 5.1.

### 3. THE WHISTLEBLOWERS: WHO CAN REPORT?

The following individuals are allowed to make reports:

- employees of Shell Italy;
- self-employed workers who work for or on behalf of Shell Italy;
- those who have a professional link with Shell Italy (e.g., suppliers), freelancers (e.g., lawyers, accountants, notaries, etc.), and consultants who serve Shell Italy;

- volunteers and interns, paid and unpaid, who perform their activities at Shell Italy;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised, on a de facto basis only, at Shell Italy;
- anyone who reports information on Violations, acquired:
  - a) as part of an employment relationship with Shell Italy, even if ended, provided that the Information on the violation was acquired prior to the termination of the employment relationship;
  - b) during the selection process or other stages of pre-contract negotiations, if the employment relationship has not yet begun;
  - c) during the course of the probationary period at Shell Italy.

## 4. THE SUBJECT OF REPORTS. WHAT CAN BE REPORTED?

Violations as defined in paragraph 2 may be the subject of Reports.

Reports may involve facts attributable to:

- bribery, giving of money, goods or other benefits to Public Officials;
- conflict of interest with suppliers or consultants and/or collaborators external to Shell Italy;
- violations of regulations pertaining to environmental protection or occupational health and safety;
- irregularities or suspicious situations related to gifts, donations or sponsorships;
- violations of Shell Group policies and/or company procedures, where not referable to the Ordinary Reports in Section 4.2 below.

### 4.1 Elements of the Report

The report must contain the following essential elements:

- a clear description of the facts being reported, with an indication (if known) of the circumstances of time and place in which the facts were committed/omitted (e.g.: contract, transaction, place, etc.) and, if any, also the manner in which the facts being reported came to your attention;
- personal details or any other element (such as function/company role) that would allow easy identification of the alleged perpetrator(s) of the offending behavior.

In addition, the Reporter may:

- indicate any other individuals who can report on the facts narrated;

- send any documentation that may be useful to better substantiate the Report or that may confirm the veracity of the facts narrated;
- indicate any other information that may facilitate the gathering of evidence on what was reported.

Finally, Reports may be made anonymously.

## 4.2. Reports excluded from the scope of application of the Whistleblowing Decree

Ordinary Reports that fall outside the scope of application of the Whistleblowing Decree and, therefore, do not allow the application of the protection measures provided for in paragraph 7, include:

- the claims, disputes, requests of a personal nature of the Reporting Party, relating exclusively to its individual working relationships, or inherent in its working relationships with hierarchically superior figures;
- reports of violations already mandatorily regulated by European Union or national acts concerning services, products and financial markets and prevention of money laundering and terrorist financing, transportation safety and environmental protection, or by national acts constituting implementation of Union acts (e.g., reports on market abuse under Regulation (EU) No. 596/2014), as well as reports of National Security Violations, and procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

Such violations, if detrimental to principles or requirements contained in Shell Group policies and/or procedures, will be handled as Ordinary Reports.

## 5. INTERNAL AND EXTERNAL REPORTING CHANNEL

The following are the reporting channels available to Reporters:

- I. **internal reporting channel**, set up by Shell Italy, the management of which is entrusted to the Reporting Manager, which assumes the character of the main and privileged channel;
- II. **external reporting channel**, set up and managed by the National Anti-Corruption Authority. The use of this external channel, which is subsidiary to the internal reporting channel, is permitted under the conditions and in the manner explained in paragraph 9 below;

### 5.1. Internal reporting channel

The internal reporting channel set up by Shell Group is the Shell Global Helpline, which allows to report in the following manners:

### ■ **Written report via computer platform**

The Shell Global Helpline guarantees data protection and the security of the identity of the Whistleblower, by using a communication encryption system, and ensure the confidentiality of the person(s) involved, of the content of the Report and of the related documentation, in line with the Decree provisions. In order to make a Report via Shell Global Helpline, the Reporter will need to access it at the following link: [Shell Global Helpline - IT Tool](#)

### ■ **Oral report via phone line**

The Reporter may also file a Report by telephone at the following number:

+1 800- 738-1615

For any other information about Reporting via phone line, please click on the following link: [Shell Global Helpline - Telephone line](#)

## **5.1.1 Direct meeting**

The Reporter can also request (through the Information Platform) to meet in person or virtually the Reporting Manager in order to communicate directly with him/her about the subject of the Reporting.

Upon receiving the request, the Reporting Manager is required to schedule the meeting within a reasonable period of time.

The Reporting Manager supports the Reporter in reporting the content of the Reporting within the IT Platform and initiates the verification process as described in Section 6.2 below.

## **5.1.2. Whistleblowing reports received by entity other than the Manager**

The Report received by any person other than the Reporting Manager must be forwarded to the Reporting Manager, within seven days of its, ensuring the confidentiality of the Reporter's identity and of the Persons Involved, by giving, where possible, simultaneous notice of the transmission to the Reporter.

The Manager, upon receipt of the Report from the recipient, will report the contents of the Report in the Information Portal, deleting the e-mail received, and initiate the verification process as described in Section 6.2 below.

# **6. INTERNAL CHANNEL MANAGEMENT**

## **6.1. Reporting Manager.**



All Reports sent through the Shell Global Helpline are addressed, received, and reviewed by Shell Group's Reporting Manager.

The Reporting Manager is identified as the Business Integrity Department (BID), a corporate directorate within the Internal Audit & Investigation function of Shell Group, composed of investigative subject matter experts. The Business Integrity Department has its own autonomy and independence, subject to confidentiality obligations regarding the content of Reports.

## **6.2. The handling of Whistleblowing Reports**

1) Within seven days since the receipt of the Report, the Reporting Manager shall send the Whistleblower, even via IT Platform, an acknowledgement of receipt of the Report, requesting, where appropriate, additional information and/or items to substantiate the Report. The Involved Person may be heard, or, at his or her request, shall be heard, including by means of a paper procedure through the acquisition of written comments and documents;

2) The Report will be forwarded to a Regional Coordinator who will assign it to a Case Manager, after preliminarily assessing the reported facts;

3) The Reporting Manager will diligently follow up the Report-even if anonymously-by taking all appropriate internal measures to verify the existence of the reported facts.

4) The Reporting Manager shall give feedback to the Reporting Party by notifying it 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 receipt of the Report, or, in the absence of such notice, within three months from the expiry of the period of seven days from the submission of the Report;

5) as a result of the investigation activities, the Reporting Manager will share with the relevant business functions the appropriate actions, which may include:

- I. measures aimed at overcoming critical process issues detected as a result of the Report;
- II. actions against the Whistleblower if the Report is found to be well-founded;
- III. actions against the Whistleblower in case it emerges that the Report was made with malice or in bad faith.

## **6.3. Management of Ordinary Reports**

Ordinary Reports will be handled and analyzed in the manner previously

mentioned in Section 6.2.

## **7. THE SAFEGUARD OF PROTECTED SUBJECTS**

Shell Italy operates in such a way as to guarantee Protected Persons against any form of Retaliation, while also ensuring confidentiality of the identity of such persons, subject to legal obligations and the protection of Shell Italy's rights.

### **7.1 The protection of confidentiality**

Shell Italy guarantees the confidentiality of the identity of Protected Subjects, as well as the content of the Report and related documentation.

Reports may not be used beyond what is necessary to provide adequate Follow-up to them.

The identity of the Whistleblower and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without his or her express consent, to parties other than the Reporting Manager, who is expressly authorized to process such data.

In the context of disciplinary proceedings, if the dispute is wholly or even partially based on the Report and the disclosure of the identity of the Reporter is indispensable for the defense of the Reported Person, the content of the Report could be used for disciplinary proceedings only if the Reporter expressly consents to it. In such a case, the Reporting Manager shall send the reporter a written communication explaining the reasons for the disclosure of confidential data.

Confidentiality protection is not guaranteed when:

- there is the express consent of the reporter to the disclosure of his or her identity;
- anonymity is not enforceable by law, and the identity of the Reporting Party is required by the Judicial Authority in connection with investigations (criminal, tax or administrative) or inspections of external Control Bodies to Shell Italy and/or independent Authorities originated as a result of the Reporting itself.

Outside of the above cases, violation of the obligation of confidentiality to protect Protected Persons will result in the application of disciplinary measures pursuant to the disciplinary system as set forth in Model 231.

### **7.2. The prohibition of retaliation**

Shell Italy prohibits and sanctions retaliatory acts against Protected Persons.

In particular, Retaliation, as well as conduct likely to hinder the making of a Report, is disciplinary sanctionable under the disciplinary system as provided within the 231 Model adopted by Shell Italy.

In order to safeguard those persons:

- retaliatory dismissal of Protected Persons is null and void. Null and void are also the change of duties pursuant to Article 2103 of the Civil Code and any other retaliatory measure taken against Protected Persons that may cause them "unfair" harm";
- in case of disputes related to the imposition of disciplinary sanctions, demotions, dismissals, transfers or any other measure having direct or indirect negative effects on working conditions, subsequent to the submission of the Report, it shall be presumed that such conduct was carried out because of the Report. Shell Italy has the duty to prove that such conduct or acts are motivated by reasons unrelated to the Reporting.

To safeguard the protection referred to in this paragraph, Protected Persons may notify the retaliation they believe they have suffered to the National Anti-Corruption Authority.

In the case of Anonymous Reports, where the Whistleblower is subsequently identified and has suffered Retaliation, the same will be guaranteed the protections provided by this Procedure.

### **7.3. Limitations on the Protection of Protected Subjects**

If, even after a first instance judgment, it is established:

- the criminal liability of the Reporter for the crimes of defamation or slander or where such crimes are committed by reporting to the judicial or accounting authority;
- the civil liability for the same title for wilful misconduct or gross negligence;

the protections provided by the Whistleblowing Decree may not be applied to the Whistleblower, who may instead be subject to disciplinary sanctions.

However, criminal, civil or administrative liability is not excluded for all those behaviors, acts or omissions that are not related to the Whistleblowing, the report to the judicial or accounting authorities or that are not strictly necessary to reveal the Violation.

## **8. INFORMATION FLOWS BETWEEN REPORTING MANAGER AND SUPERVISORY BODY**

In compliance with the obligation of confidentiality set by the Decree, if potential violations of the 231 Model or unlawful conduct emerge during the analysis of the Report, the Reporting Manager must promptly report them to the Supervisory Board of Shell Italy.

In the event that the reported Violation has been verified, the Reporting Manager shall promptly inform the Supervisory Board.

For any other detail regarding information flows between the Reporting Manager and the SB of Shell Italy, please refer to ad hoc Annex.

If the SB mistakenly receives a Report, it must forward it to the Reporting Manager within seven days from the receipt, giving simultaneous notice, where possible, of the transmission to the Reporting Party.

## **9. EXTERNAL REPORTING CHANNEL**

The Whistleblower may use the external reporting channel established by National Anti-Corruption Authority, available in a specific section on its website, only if the following prerequisites - established by the Whistleblowing Decree - are met:

- failure of Shell Italy to activate internal channels;
- failure to follow up on the Report, in accordance with the provisions of the Whistleblowing Decree and this Procedure;
- the Whistleblower has reasonable grounds to believe that, if he or she made the Internal Report, it would not be followed up or that he or she would face retaliatory acts. With regard to reasonable grounds, it is specified that the Reporter must be able to reasonably believe the lack of follow-up or possible Retaliation, based on attached factual circumstances and information that can actually be acquired and, therefore, not on mere inferences.

## **10. PROCESSING OF PERSONAL DATA**

The processing of personal data collected as part of the Whistleblowing process is carried out as defined in the privacy policy and in full compliance with the privacy legislation and with the provisions of the Whistleblowing Decree. In doing that, sets a fair balance between the rights of the Reported person and the right to confidentiality of the Whistleblower's identity, implementing the technical and organizational measures set forth in this Procedure to ensure, in accordance with applicable regulations, the security of personal data. It is possible that the exercise of rights by the Reporting Person or the Reported Person (subjects "concerned" under privacy regulations) may be restricted in order to ensure the protection of the rights and freedoms of others. It should be recalled that under no circumstances may a Reported person be allowed to use his or her rights to obtain information about the identity of the Reporter.

## **11. RETENTION OF REPORTS**

The Reporting Manager must keep the Reports and the related documentation for as long as it takes to process them; in any case, the Reporting Manager must keep them for no longer than five years from the Report's final outcome date of

communication, or for the different retention period provided by law. The beginning of the retention period descends from the final outcome of the Reporting (i.e. filing, findings of the investigation etc.).

## **12. TRAINING AND INFORMATION**

Shell Italy promotes staff awareness and training initiatives to disclose whistleblowing purpose and procedure, such as communications, training events, newsletters, etc.).

Information pertaining to the use of whistleblowing channels and their management will be published in a dedicated section on Shell Italy's website.

## **13. APPROVAL, REVIEW AND DISSEMINATION**

The present Procedure is approved by the Board of Directors of Shell Italy.

Any changes and/or additions that may become necessary or appropriate due to:

- regulatory and/or jurisprudential developments;
- alignment with best practices and with National Anti-Corruption Authority guidelines;
- monitoring activities and supervening organizational needs;

may be proposed by the relevant corporate functions or by the Board of Directors, which is responsible for final approval.

## ANNEX I

### 1. REGULATORY FRAMEWORK

#### *Internal regulation*

- Shell General Business Principles;
- Shell Code of Conduct;
- Organization, Management and Control Model (pursuant D.Lgs. n. 231/2001 and related Shell Italy annexes (231Model)).

#### *External regulation*

- EU Directive 2019/1937 of the European Parliament and of the Council (2019, October 23) on the protection of persons who report breaches of Union law;
- Legislative Decree No. 24 of March 10, 2023, implementing Directive (EU) 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 and laying down provisions regarding the protection of persons who report breaches of national laws;
- Legislative Decree No. 231 of June 8, 2001, as amended, on the regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000;
- Legislative Decree No. 196 of June 30, 2003: code for the protection of personal data;
- European Regulation 2016/679 ("GDPR") on the protection of individuals 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);
- Legislative Decree No. 101 of August 10, 2018, laying down provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC;
- Legislative Decree No. 51 of May 18, 2018, implementing Directive (EU) 2016/680 of the European Parliament and of the Council of April 27, 2016, on the protection of individuals with regard to the processing of personal data by competent authorities for the purposes of prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA;

- National Anti Corruption Authority Guidelines, pursuant to Article 10 of the Whistleblowing Decree on the protection of persons who report violations of Union law and protection of persons who report violations of national regulatory provisions.

## **2. RETALIATION MEASURES**

Pursuant to the Whistleblowing Decree, the following constitute retaliation, by way of example only:

- dismissal, suspension or equivalent measures;
- grade demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restrictions on access to training; negative merit notes or negative references
- the adoption of disciplinary measures or other sanction, including fines, coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment
- the failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income
- inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the provision of goods or services;
- the cancellation of a license or permit; the request for submission to psychiatric or medical examinations.