



Procedure of Grievance

ICAM S.p.A.

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Subject: Guidelines for the preparation and management of Grievance Reports

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1 Document sheet

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2 Introduction

ICAM S.p.A. (hereinafter also referred to as "the Company") carries out its activities in compliance with applicable laws, regulations, and internal and external standards, including both national and international guidelines and *standards*.

The Company aims to promote a corporate culture based on legality, characterized by correct behavior and a strong corporate *governance* system, thereby defining appropriate tools to prevent, detect, and communicate illegal conduct and/or actions that violate ethical principles.

In particular, the Company has developed a Grievance procedure over time – in line with the UN Guiding Principles on Business and Human Rights – aimed at providing employees and all stakeholders with a clear, transparent, and secure way to report any type of service failure, disagreement, unlawful behavior, or concern.

These include, but are not limited to, violations of human rights, unsafe or inadequate working conditions, all forms of discrimination, workplace harassment, unfair practices, as well as environmental protection issues (for example: violations of environmental regulations, pollution, improper waste management, or other corporate behaviors that may harm the environment or compromise the health and safety of workers and local communities) that, even if potentially, are contrary to the law, internal company procedures, or the ethical principles established by the Company and communicated to stakeholders through Policies, Regulations, and Codes of Conduct, and which may cause harm – even potential harm – to the Whistleblower.

The procedure allows these issues to be reported without fear of retaliation, ensuring fair and impartial management of reports. The Company is committed to manage each report with the utmost confidentiality and protecting whistleblowers from any form of retaliation, ensuring that all reports are examined promptly and appropriately with the aim of maintaining a working environment that complies with the standards of legality, responsibility, respect for the fundamental rights of workers and environmental protection.

The management of grievance reports aims to ensure a working environment where the rights of all workers are respected, preventing acts of discrimination, harassment, environmental violations, or other practices that may compromise the integrity, dignity, and well-being of employees and surrounding communities.

Furthermore, the corporate protocols and control measures defined by the Company are aimed at eliminating or minimizing the risks of committing crimes or violations, with particular attention to the areas and business activities that may be more exposed to unlawful, unethical behaviors, environmental damage or violations of environmental regulations. The Company considers it is essential to ensure fair, safe working conditions and business relationships that respect human rights, as well as an active commitment to environmental protection, in compliance with internal procedures and applicable laws.

It is specified that the Grievance procedure adopted by the holding company ICAM S.p.A. also integrates the Grievance model already in use by the Ugandan subsidiary. The Grievance reporting management system at the group level provides and includes the possibility of following the specific model of the Ugandan subsidiary, recognizing the importance of a local approach respecting the peculiarities and regulations of the context.

There is continuous coordination between the committees responsible for reports management at the holding company and the Ugandan subsidiary. This coordination ensures that all reports are managed consistently and promptly, according to a shared methodology, while respecting local specificities.

3 Targets and general criteria

The purpose of this procedure is to regulate the process of managing reports that are brought to the attention of the Company according to the methods described below, in relation to facts or circumstances useful for ascertaining the potential commission of violations.

4 General principles, objective and subjective scope of application

4.1 Objective scope of application

For the purposes of this Procedure, "Grievance Reports" are considered to be reports related to violations and concerns within the scope of Corporate Social Responsibility (CSR) that pose **a risk to oneself or to one's belonging group**:

- 1) **Human rights violations:** forced labour and human trafficking, discrimination based on race, ethnicity, gender, religion, sexual orientation, disability or other personal characteristics, respect for human dignity, and inhuman or degrading treatment;
- 2) **Child labour:** involvement of minors in violation of ILO definitions and local laws regarding minimum age, working hours, and hazardous work;
- 3) **Gender equality:** discrimination, equal opportunities and the right to active participation;
- 4) **Inadequate working conditions:** unsafe, hazardous or non-compliant working environments with safety standards, labour practices that do not respect health and safety regulations, excessive working hours, unfair or non-compliant wages with collective agreements, lack of rest periods or holidays, violations of health and safety regulations such as exposure to toxic substances, pollutants or other harmful health conditions, violations of freedom of association and the right to collective bargaining;
- 5) **Rights of local populations and communities:** respect for traditions and land rights, soil fertility and habitat integrity, access to water, food and essential resources, the right to self-determination and conservation;
- 6) **Discrimination and harassment:** sexual, moral, psychological, verbal or physical harassment of employees, collaborators or other stakeholders; discrimination based on race, gender, age, disability, sexual orientation, religion, political views or other personal characteristics; abuse of power, intimidation or behavior that creates a hostile or dangerous environment;
- 7) **Environmental violations and impacts:** environmental pollution, such as air, water or soil contamination, improper waste management, including hazardous waste or non-compliant waste disposal, abuse of natural resources like excessive use of water or non-renewable energy, reckless use of chemical inputs, violations of regulations and best practices regarding forest and biodiversity protection, efforts to combat climate change or noise pollution;
- 8) **Violations of corporate regulations:** non-compliance with internal policies on ethics, taxation, privacy and other corporate regulations.

- 9) **Other ethical and legal violations:** any other violation of laws, regulations, ethical principles, or company policies.

In any case, please note that any report submitted through the reporting channels defined in this Procedure will be considered within the limits of its relevance and verifiability.

4.2 Subjective scope of application

This Procedure is available to all potential stakeholders who become aware of the violations described above. To this end, it is published on the website <https://www.icamcioccolato.com/it/>.

5 Reporting channels

The recipients of this Grievance Procedure may report violations or misconduct through the channels listed below, in accordance with the Company's commitment to ensure an inclusive and accessible reporting system for all.

- a) An **online platform** accessible from the page <https://icamcioccolato.whistleblowing.it/>, through which users will be directed to a web platform providing access not only to the Whistleblowing reporting channel but also to the separate **Grievance** reporting channel. Through this platform, users will be able to:
- **written reports**, filling in the questionnaire and following the instructions available on the platform. This tool provides the highest level of confidentiality for the Whistleblower;
 - **oral reports**, by requesting an in-person or telephone interview..
- b) **A dedicated email address:** grievance@icamcioccolato.it for submitting reports in electronic format.



On-field **company staff** can facilitate access to the reporting channels, with particular attention to Whistleblowers who have communication difficulties (e.g., cognitive disabilities, language differences, illiteracy).

6 Management of reports

6.1 Grievance Committee

The Grievance Committee (hereinafter also referred to as the "Committee") is a multidisciplinary group capable of managing reports with fairness, transparency and expertise, assessing reports based on the probability and potential impact of risks, giving the highest priority to human rights violations.

The Committee is composed of the following figures: sustainability manager, HR manager and Legal.

The Committee reserves the right to involve, when necessary, internal or external experts or other competent professionals to properly assess the report received. In such cases, the sharing of information will occur in full respect of the whistleblower's privacy and confidentiality, in accordance with applicable data protection laws in force.

The members of the Grievance Committee are formally appointed as managers of the Grievance reporting channels, which also includes the letter of designation and assignment of functions and tasks to the individuals responsible for processing, pursuant to Articles 29 of EU Regulation 679/2016 (also "GDPR") and 2-quaterdecies of Legislative Decree No. 196/2003 (also "Privacy Code"). The letter provides specific instructions for the proper process of personal data related to the report, with the Company acting as the data controller under Article 4, paragraph 1, point 7) of the GDPR.

In the event that reports are received regarding one of the Committee members, such reports will be managed by excluding the involved member from the review process of the report.

6.2 Report submission

The Whistleblower submits the report as soon as they become aware of the facts he/she wish to report, using one of the following channels, depending on his/her preferred method:

- by means of guided filling form on the platform: a questionnaire with both open and closed questions is provided, allowing the Grievance Committee to delve into the subject of the report and minimize the need for direct contact between the Committee and the Whistleblower. The platform also allows to *upload* of documentation that the Whistleblower deems relevant to bring to the Committee's attention in support of their report. In any case, the platform ensures the Whistleblower can access the portal while safeguarding the confidentiality of their identifying data;
- by means of request for an interview on the platform: the Committee will contact the Whistleblower to collect the report;
- by means of the dedicated email address: a written report can be sent, including any supporting documentation.

The report must be detailed and based on precise and consistent facts, and should preferably contain the following elements:

- the personal details of the whistleblower unless it is an anonymous report - including any relevant role within the company or the organization where they work, as well as the consent - or lack thereof - to use their identity immediately or at a later stage during the verification process and to disclose their identity to parties other than the members of the Report Management Committee;
- the personal details of the person who carried out the actions being reported;
- a clear and complete description of the facts being reported;
- the time and place in which the reported actions took place;
- the identification of any beneficiaries and victims of the unlawful act or irregularity;
- the identification of any other individuals who may provide information regarding the reported facts;
- the submission of any documents that may confirm the validity of the reported facts;
- any other information that could provide useful feedback regarding the existence of the reported facts.

In this regard, it is advisable that the reports provide as many factual details as possible to enable the Manager to conduct the necessary investigations.

The adopted reporting platform, equipped with appropriate technical security measures as required by Article 32 of the GDPR, hosted on a third-party *server*, ensures confidential registration and the use of encryption. The platform provider has signed a data protection agreement pursuant to Article 28 of the GDPR, committing to comply with the instructions provided by the Data Controller, even in the case of subcontracting.

The platform allows for the storage of reports and attached documentation in an encrypted electronic format, in accordance with applicable data protection laws. The data and documents related to the report are stored in compliance with legal requirements.

At the end of the reporting procedure, the platform provides the whistleblower with a sixteen-digit code allowing him/her to access the system and his/her report to:

- monitor the progress of the report;
- add further factual elements or additional documentation to the report;
- request direct contact or a meeting with the Report Management Committee, and initiate an exchange of requests and information.

The platform enables the Report Management Committee to continue confidential communication with the whistleblower and request additional details if the report is not sufficiently detailed.

If the whistleblower chooses to use the internal reporting channel in oral form, he/she must access the platform and, under the "Choice of Reporting Channel" section, opt to request an interview for an oral report.

The whistleblower is not required to disclose their name but must provide a contact email or phone number to be reached.

If the Whistleblower chooses to use a reporting channel other than the online platform, such as the dedicated email address, the report will still be managed with the same attention to confidentiality and security. In particular, the Whistleblower can attach any supporting documentation. The Committee will respond and interact through the same channel, ensuring that the information is managed in accordance with privacy regulations.

Even in these cases, the Whistleblower is not required to provide his/her name but must indicate a contact method, preferably an email address or phone number, in order to be contacted by the Committee if necessary.

The confidentiality of identifying data will always be guaranteed, regardless of the chosen channel.

6.3 Investigation and verification of the report

a. Receipt of the Report

The Committee reviews the reports received and if the report:

- contains precise, detailed and verifiable information, it will acknowledge receipt to the whistleblower and proceed with the relevant investigation. Conversely, if the report lacks detail and/or verifiability and the Whistleblower cannot be reached to provide the necessary follow-up information, the report will be archived;
- concerns issues that - although related to Grievance topics - also fall under the scope of whistleblowing regulations, it will be forwarded to the Whistleblowing Reporting Committee for evaluation of its potential relevance under Legislative Decree 24/2023. If this evaluation is positive, the report will be managed according to the Whistleblowing reporting procedure, evaluating from time to time to the opportunity for coordination and synergy between the two Committees.

If a report is submitted to a third party using channels or forms other than those specified in this Procedure, the third party is required to forward the report to the Report Management Committee .

Reports received by the ICAM Uganda Grievance Committee will always be shared with the ICAM S.p.A. Grievance Committee for evaluation of their relevance, any potential significant impacts on the ICAM GROUP (e.g., reputational and/or economic-financial damage), and possible actions to be taken, in addition to the standard process for handling the report by the receiving company.

b. Investigation

The Committee diligently follows up on the report, conducting an investigative process to verify its validity with full access to any necessary information and documentation required for the task.

For the verification process, the Committee may rely on specific expertise by assigning in-depth investigations to internal departments and/or third parties, ensuring that:

- provide a formal mandate, defining the scope of action and specifying the information to be obtained from the requested investigation;
- omit any information that could, even indirectly, lead to the identity of the whistleblower or the content of the report;
- omit any information about the person involved, unless strictly necessary for the proper completion of the task assigned;
- remind the appointed party of the confidentiality obligation concerning the processed data (in the case of external parties, this obligation must be formalized).

In cases where, for investigative reasons, it becomes necessary to disclose the content of the report and/or any attached documentation to other parties, the Committee will ensure that the personal data of the Whistleblower, as well as the identities of other individuals whose information must remain confidential (such as the person involved or others mentioned in the report), are redacted.

Furthermore, within the scope of the investigation, the Report Manager must:

- maintain communication with the whistleblower and request any additional information if necessary;

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- hear, if needed, the involved party, either at their request, orally or through a written procedure, by acquiring written observations and documents;
- conclude the investigation by documenting the reasons in the case of archiving the report.

Furthermore, during the investigation, the Committee must:

- maintain communication with the Whistleblower and request any necessary additional information;
- interview, if necessary, the person(s) directly involved or any witnesses and informed individuals, either orally or through written procedures, by obtaining written observations and documents;
- conclude the investigations by documenting the reasons in cases where the report is archived.

In any case, the identity of the Whistleblower and any other information that could directly or indirectly reveal their identity will not be disclosed by the Committee without the Whistleblower's consent, in order to protect them from potential retaliation or discrimination.

The Whistleblower has the right to request updates or feedback on their report using the informational channels mentioned in the previous paragraph 5. A refusal to provide such information must be justified.

The activities described above will also be carried out in cases where the report is anonymous, provided that it is sufficiently detailed and precise to allow the Committee to conduct the investigative process. Otherwise, the report will be archived.

c. Report closing

At the conclusion of the investigation, the Committee evaluates the adoption of one or more of the following measures:

- archiving the Report due to insufficient evidence or irrelevance of the reported facts;
- adopting measures to mitigate or eliminate identified risks, acting promptly to remedy any damage caused by the violation or reported situation, involving any third parties who may share responsibility. This may include compensation for damages to affected individuals or entities, restoring the previous situation, as well as implementing corrective actions to prevent or mitigate the recurrence of similar situations in the future;
- corrective and/or disciplinary actions: the Committee may recommend or adopt corrective measures to address the reported situation, including the use of contractual, commercial and financial leverage, as well as disciplinary actions against responsible individuals, if violations of company policies, internal regulations, or applicable laws are found;
- organizational and/or procedural improvements: if the report highlights gaps in business processes or procedures, the Committee may suggest or initiate improvement actions, reviewing or introducing new procedures, control systems, or training to prevent the recurrence of the violation;
- awareness plans: if the report reveals a risk or structural weakness, the Committee may propose preventive action plans to raise awareness within the organization, implement training campaigns, and strengthen the compliance culture;
- reporting to competent authorities: if the report concerns an unlawful act or violation outside the company's jurisdiction or requires the intervention of competent authorities (in the case of a crime or serious violations), the Committee will inform the relevant authorities in accordance with applicable laws.

In particular, the Committee, in compliance with the applicable regulations, communicates the results of the investigations conducted on the received reports to the relevant functions, where necessary. By way of example, in the case of disciplinary actions to be taken against employees, the Employer and the HR function will be involved.

Furthermore, if there are elements suggesting that the reported fact is not manifestly unfounded, the Committee has the authority to involve other third parties (e.g., the Head of the Department where the incident occurred, the Legal Department or the responsible person for the unit managing the contractual relationship) who are competent to evaluate and, if necessary, adopt further actions or measures as a consequence.

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Finally, the Committee informs the Whistleblower about the follow-up actions taken regarding the report they made, typically through the same channel through which the report was submitted.

d. Documentation conservation

The report and the related documentation (e.g., recordings, minutes, collected documents, etc.) will be retained for the time strictly necessary to manage the report within the platform where the report was made.

In the case of reports received through other channels, such as the dedicated email address, the collected documentation (e.g., call transcriptions, emails, etc.) will be stored securely and, where necessary, archived electronically, for a period not exceeding the time strictly necessary for the management of the report. The storage of such material will always be in compliance with the Whistleblower's privacy and confidentiality.

In any case, all collected data, regardless of the channel used, will be processed in accordance with data protection regulations (GDPR) and will be accessible only to authorized individuals for the purposes of managing the report.

The personal data collected, concerning exclusively Grievance-related issues, will be stored for the time strictly necessary for the management of the report and, in any case, for a maximum of two years from the date of communication of the final outcome of the reporting procedure. After this period, the platform automatically deletes the submitted reports once the established time has passed. In all other cases, the data and documents will be destroyed or anonymized.

In cases where the personal data collected concern matters also falling under the scope of the whistleblowing regulations, the terms provided by Legislative Decree 24/2023 (as outlined in the relevant procedure) will apply.

7 Protection and Safeguarding of the Whistleblower

In all stages related to the verification of reported facts, the Company ensures the protection of the Whistleblower against any retaliatory actions they may suffer or discriminatory behaviors adopted due to the report made (e.g., dismissal, bullying, demotion, etc.).

The reasons that led the individual to report or denounce are irrelevant for the purpose of his/her protection. Protection extends not only to the Whistleblower but also to any facilitators, colleagues with a stable emotional bond, colleagues who have a regular and ongoing relationship with the Whistleblower, entities owned by the Whistleblower or for which they work, as well as entities operating in the same work context as the Whistleblower.

The protection of whistleblowers also applies if the report is made during the following stages of the employment relationship:

- a) when the legal relationship (e.g., employment relationship, collaboration, consultancy, supply agreement, etc.) has not yet begun, if the information about violations was acquired during the selection process or other pre-contractual stages;
- b) during the trial period;
- c) after the termination of the legal relationship, if the information about violations was acquired during the course of the relationship itself.

Protection is extended to cases where the report is made anonymously, provided that the whistleblower is subsequently identified.

The following actions constitute retaliation: a) dismissal, suspension, or equivalent measures; b) demotion or failure to promote; c) change in duties, change of workplace, reduction in salary, modification of working hours; d) Suspension of training or any restriction on access to it; e) negative performance reviews or negative references; f) adoption of disciplinary measures or other sanctions, including financial penalties; g) coercion, intimidation, harassment, or ostracism; h) discrimination or otherwise unfavorable treatment; i) failure to convert a fixed-term employment contract into an indefinite-term contract, where the employee had a legitimate expectation of such conversion; l) failure to renew or early termination of a fixed-term employment contract; m) damages, including reputational damage, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income; n) Placement on improper lists based on formal or

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informal sector or industry agreements, which may result in the inability to find employment in the sector or industry in the future; o) early termination or cancellation of a goods or services supply contract; p) cancellation of a license or permit; q) request for psychiatric or medical examinations.

The duty of proving that such conduct or acts are motivated by reasons unrelated to the Report lies with the person who carried them out.

In the case of suspected discrimination or retaliation against the Whistleblower, linked to the Report, or abuse of the reporting tool by the same individual, the Company will apply disciplinary sanctions.

Individuals who have suffered retaliation have the right to be reinstated in their position.

8 Disciplinary measures and other initiatives

An effective Grievance system must include specific sanctions for individuals involved in the event of confirmed violations or unlawful activities attributed to them, as well as for the Whistleblower in case of abuse of the reporting tool, for the Committee in case of non-compliance with this Procedure, and for all individuals who, in any capacity, violate the confidentiality obligations and anti-retaliation provisions protecting the Whistleblower.

Therefore, in accordance with the applicable disciplinary system, the following behaviors are subject to sanctions:

- failure to carry out the verification and analysis of the Report;
- committing of retaliatory actions;
- obstruction or attempt to obstruct the Report;
- violation of the confidentiality obligation;

The Company does not tolerate any prejudicial consequences against the Whistleblower in a disciplinary context and ensures protection in the event of the adoption of "discriminatory measures, direct or indirect, having effects on working conditions for reasons directly or indirectly related to the report."

However, this protection has limits in cases of:

- proven criminal responsibility of the Whistleblower, even with a first-instance sentence, in "cases of responsibility for defamation or slander or for the same reasons pursuant to Article 2043 of the Civil Code."
- civil responsibility of the Whistleblower, in cases of fraud or gross negligence, for the same crimes mentioned above.

Regarding the last two behaviors mentioned, if the person involved believes that the Whistleblower made the report solely with the intention of slandering or defaming him/her, he/she can file a complaint against an unknown individual.

If the Judicial Authority decides to take action against the Whistleblower, it may request the Company to provide the identity of the Whistleblower. In such a case, following the Authority's actions, disciplinary measures deemed appropriate will be applied to the Whistleblower.

However, the Whistleblower is not subject to punishment, including civil or administrative liability, for revealing or disclosing information about violations covered by confidentiality obligations, or related to the protection of copyright or personal data protection, nor for revealing or disclosing information about violations that harm the reputation of the person involved or reported, when, at the time of the disclosure or spread, there are legitimate reasons to believe that the disclosure or dissemination of such information was necessary to expose the violation and the reporting itself.

9 Personal data processing

The reporting process outlined in this Procedure is structured to ensure its compliance with the General Data Protection Regulation (GDPR) and the company's internal procedures regarding personal data protection.

The Company has implemented appropriate privacy documentation, including the preparation of adequate notices pursuant to Articles 13 and 14 of the GDPR, for all relevant parties involved or mentioned in the report.

In particular, when making a report, the Whistleblower receives information regarding the processing of his/her personal data. In any case, this information is also published in the section of the website dedicated to reporting channels.

The Company ensures that the processing of personal data is carried out lawfully, fairly and in accordance with the specific rules set forth by applicable laws.

Furthermore, it is specified that the confidentiality of the Company employee who submits a Report is protected in accordance with the provisions of Article 2-*undecies*, titled "Limitation of the Rights of the Data Subject" of Legislative Decree No. 101 of August 10, 2018, containing "*Provisions for the adaptation of national law to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data, and on the free movement of such data, repealing Directive 95/46/EC (General Data Protection Regulation).*"