

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

Table of Contents

1.0	INTRODUCTION	2
2.0	DEFINITIONS	2
3.0	PURPOSE AND SCOPE OF APPLICATION	4
4.0	ADOPTION, DISSEMINATION AND UPDATE	4
5.0	SUBJECT OF THE WHISTLEBLOWING REPORT	5
6.0	REPORTING METHODS	5
A.	INTERNAL WHISTLEBLOWING REPORT	5
B.	WEB PLATFORM DEDICATED TO WHISTLEBLOWING REPORTS	6
7.0	EXTERNAL WHISTLEBLOWING REPORT	6
8.0	WHISTLEBLOWING REPORT CONTENT	7
9.0	WHISTLEBLOWING REPORT MANAGEMENT PROCESS	8
9.1	WHISTLEBLOWING REPORT TO THE WHISTLEBLOWING TEAM	8
9.1.1	FUNCTION AND POWERS OF THE WHISTLEBLOWING TEAM	8
9.1.2	RECEIPT AND PRELIMINARY CHECK	9
9.1.3	EVALUATION AND INVESTIGATIONS	9
9.1.4	ASSESSMENT AND AUDITING	10
9.1.5	EMPLOYEE COLLABORATION	11
10.0	MONITORING OF CORRECTIVE ACTIONS	12
11.0	PERIODIC REPORTING AND MONITORING OF WHISTLEBLOWING MANAGEMENT PROCEDURES	12
12.0	DISCIPLINARY MEASURES AND/OR SANCTIONS	12
13.0	ARCHIVING AND STORAGE OF DOCUMENTATION	13
14.0	CONFIDENTIALITY AND ANONYMITY	13
15.0	PROHIBITION ON ACTS OF RETALIATION	14
16.0	PERSONAL DATA PROCESSING	15

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

1.0 INTRODUCTION

Moellhausen S.p.A. (hereafter also the “**Company**”) is constantly committed to conducting its business with honesty, integrity and in conformity with the laws in force within the European Union and domestically, and with the company rules. This commitment is demonstrated by the values cited in the Code of Ethics adopted by the Company which must be respected when performing work on a daily basis, along with the management system policies adopted by the Company.

However, it should be recognised that every entity cannot entirely avoid the risk of incorrect actions or illegal behaviours. It is, therefore: i) the Company’s duty to adopt adequate measures to prevent such situations and, if this is not possible, to identify and remedy those situations, and ii) the duty of each and every recipient to comply with the procedures and policies adopted by the Company, and to report any conduct that does not respect the fundamental principles contained therein.

To this end, the Company, also in accordance with and for the effects of Italian Legislative Decree no. 24 of 10 March 2023, has liaised with the Trade Union Representatives to whom specific information was sent on 15 December 2023.

It forms, therefore, part of the organisational measures adopted by the Company for preventing the crimes envisaged by Italian Legislative Decree 231/2001 and breaches of European Union or domestic law as per Italian Legislative Decree 24/2023 and it reflects the rules in force on the protection of whistleblowers who report crimes or irregularities within the scope of a public or private employment relationship.

2.0 DEFINITIONS

The following definitions apply for the purposes of this Procedure:

- **Code of Ethics:** set of values, principles and commitments by which the Company is inspired and from which its models of conduct derive. In particular, (i) conformity with the law; (ii) honesty, correctness, professionalism; (iii) impartiality; (iv) integrity and respect of the individual; (v) transparency and completeness of information;
- **Whistleblowing Team:** the committee made up of the persons indicated in paragraph 9 of this Procedure;
- **Work Context:** present or past work or professional activities performed by Recipients of the Procedure through which information about Breaches is acquired;
- **Italian Legislative Decree 231/2001:** Italian Legislative Decree no. 231 of 8 June 2001, on “*Rules on the administrative liability of legal persons, companies and associations even without legal personality, in accordance with Article 11 of Italian Law no. 300 of 29 September 2000*”;
- **Italian Legislative Decree 24/2023:** Italian Legislative Decree no. 24 of 10 March 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 on the protection of persons who report breaches of national regulatory rules*”;
- **Recipients:** the natural persons indicated in paragraph 3 of the Procedure;
- **Facilitator:** the natural person who assists the Whistleblower in the Whistleblowing process acting in the Whistleblower’s Work Context;
- **Whistleblowing Team:** the body appointed by the Company in compliance with Italian Legislative Decree 24/2023 with the main task of receiving whistleblowing reports;

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- **Web Platform or Platform:** the computer channel which guarantees, using IT methods, the confidentiality of the Whistleblower's identity and which is made available to the Recipients for making Whistleblowing Reports, available at the link: <https://moellhausen.whistleweb.it>;
- **Procedure:** this procedure;
- **Response:** communication to the Whistleblower of information concerning the steps taken or to be taken to follow up on the Whistleblowing Report;
- **Retaliation:** any conduct, act or omission, even only attempted or threatened, implemented based upon the whistleblowing report, the complaint to the judicial or accounting authority or public disclosure that causes or may cause to the Whistleblower or the complainant, directly or indirectly, unjust damage;
- **Whistleblower:** the natural person who makes the Whistleblowing Report, provided that he/she is included among the Recipients of the Procedure;
- **Reported Person or Person Involved:** the natural or legal person mentioned in the internal or external Whistleblowing Report or in the public disclosure and to whom the Breach is attributed or a person in any case implicated in the Breach that has been reported or publicly disclosed;
- **Whistleblowing Report:** the written or oral information about Breaches committed or that, based upon concrete evidence, may be committed within the Company, including well-founded suspicions, as well as information about behaviours aimed at concealing Breaches;
- **External Whistleblowing Report:** the written or oral communication of information about Breaches, submitted via the external whistleblowing channel made available by ANAC (Italian National Anti-Corruption Authority) (<https://www.anticorruzione.it/-/whistleblowing>);
- **Internal Whistleblowing Report:** the written or oral communication of information about Breaches, submitted via the internal whistleblowing channel made available by the Company;
- **Breach/Breaches:** behaviours, acts or omissions that harm the Company's integrity and that consist of:
 - a) illegal behaviours even relevant for the purposes of Italian Legislative Decree 231/2001;
 - b) Breaches of the Code of Ethics;
 - c) offences falling within the scope of application of acts of the European Union or domestic acts in the following sectors: (i) public procurement; (ii) financial services, products and markets and prevention of money laundering or terrorist financing; (iii) product safety and conformity; (iv) transport safety; (v) environmental protection; (vi) radiation protection and nuclear safety; (vi) food and feed safety and animal health and welfare; (vi) public health; (vii) consumer protection; (viii) protection of privacy and personal data and security of networks and information systems;
 - d) acts or omissions that harm the financial interests of the European Union;
 - e) acts or omissions regarding the internal market, including rules on competition and State aid, and corporate tax rules;
 - f) acts or behaviours that negate the subject or purpose of the provisions contained in acts of the European Union in the sectors indicated above.

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

3.0 PURPOSE AND SCOPE OF APPLICATION

This Procedure regulates the process of receiving, analysing and processing Whistleblowing Reports, even in anonymous or confidential form, made by the following Recipients within the Work Context:

- Subordinate employees of the company, meaning: employees (both full and part-time), temporary and permanent employees, workers with intermittent employment contracts, agency workers, apprentices, workers with ancillary employment contracts and workers who provide occasional services;
- self-employed workers and coordinated and continuous collaborators;
- workers or collaborators who perform their work activity at the Company and who supply goods or services or perform works in favour of third parties (e.g. service cooperatives; outsourcing etc.);
- freelancers and consultants who perform their activity at the Company;
- volunteers and interns who perform their activity at the Company;
- shareholders of the Company;
- persons with administration, management, control, supervision or representation roles, even de facto, at the Company (Directors, members of the Board of Statutory Auditors, members of the Supervisory Body, agents or attorneys with representation, etc.).

The Procedure applies to the Recipients:

- even if the legal relationship has not yet begun and the information about the Breach was acquired during the selection phase or during the pre-contractual stages;
- during the trial period;
- after the dissolution of the legal relationship, provided that the information about the Breaches was acquired in the Work Context.

4.0 ADOPTION, DISSEMINATION AND UPDATE

This Procedure is adopted in compliance with internal rules and practices and it may be updated in accordance with those internal rules and practices.

The Procedure will be disseminated and implemented within the organisation through specific communication and it will be made accessible:

- on the company noticeboards;
- in electronic format, by way of access to the documents of the quality management system and the portal for consulting pay slips;
- in electronic format on the Company's internet website www.moellhausen.com

The Company's Human Resources Department:

- informs all Company personnel of the adoption of this Procedure;

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- without prejudice to what is indicated in the previous sentence, ensures, insofar as it is responsible, that the Procedure is disseminated to all third-party Recipients of the same.

The process described above is also adopted for subsequent revisions of and additions to the Procedure.

5.0 SUBJECT OF THE WHISTLEBLOWING REPORT

The subject of the Whistleblowing Report may only and exclusively be Breaches.

The Whistleblowing Report must not concern disputes, claims or demands linked to any personal interests of the Whistleblower relating exclusively to his/her individual employment relationship or his/her work relationship with hierarchically superior figures.

By way of example but without limitation, the following subjects must not be included in the Whistleblowing Reports:

- Complaints due to salary differences;
- Disputes relating to the lack of payment of remuneration for overtime work;
- Disputes concerning pay slip calculations;
- Requests or disputes relating to the granting of leave, holidays and work hours;
- Issues concerning labour disputes and pre-litigation phases;
- Interpersonal conflicts between the Whistleblower and another worker or hierarchical superior.

6.0 REPORTING METHODS

Whistleblowing Reports may be made by way of any one of the channels described below:

- via the internal channel;
- via the external channel.

A. INTERNAL WHISTLEBLOWING REPORT

Whistleblowing Reports may be made through any one of the internal channels described below.

- electronically, by accessing the whistleblowing Web Platform accessible via the institutional website www.moellhausen.com and at the following link: <https://moellhausen.whistleweb.it>;
- orally, at the request of the Whistleblower: through a direct meeting with any of the Whistleblowing Team members within a reasonable timeframe. In that case, subject to the Whistleblower's consent, the Whistleblowing Report is documented via audio recording or through minutes. In the case of minutes, the Whistleblower has the right to check the document and to request its rectification or confirm its content by way of signature.

For Whistleblowing Reports made via the Web Platform, the confidentiality of the Whistleblower's identity is guaranteed through IT methods.

Anyone, other than the persons indicated above, who receives a Whistleblowing Report due to an error made by the Whistleblower in using the official channels must send it promptly and, in any case, within 7 days to the Whistleblowing Team, guaranteeing the utmost confidentiality about the Breaches and protecting the confidentiality of the identity of the Whistleblower and of the Reported Person, without prejudice to legal obligations and the protection of the rights of the Company, as well as the integrity of the Reported Persons, simultaneously informing the Whistleblower of the transmission.

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

If the Whistleblowing Report concerns a Breach attributable to any one of the Whistleblowing Team members, the Whistleblower may make an oral report by requesting a direct meeting with the remaining Whistleblowing Team members.

B. WEB PLATFORM DEDICATED TO WHISTLEBLOWING REPORTS

The configuration of the Company's Web Platform dedicated to Whistleblowing Reports allows Reports received via the same to be tracked and archived automatically on that platform via the institutional website www.moellhausen.com and at the following link: <https://moellhausen.whistleweb.it>.

The Web Platform enables an "IT file" of the Whistleblowing Report to be created and compiled, by entering the different statuses of the Report (e.g. received, opened, proposed for archiving, archived, in the assessment/auditing phase, etc.), as well as the uploading of supporting documents (such as interim reports, final reports upon completion of the investigation by the body in charge, etc.).

Subject to different requirements that must be adequately motivated, only the Whistleblowing Team members can access both the number and content of the Whistleblowing Reports.

The Company's Web Platform dedicated to Whistleblowing Reports does not allow users, in particular, to erase the logs of the Whistleblowing Reports.

Furthermore, the Platform enables use of the traceability system of logs of activities performed by administrators and/or users of the Web Platform, so as to allow specialist external bodies/companies to perform subsequent checks on any anomalies found in the activities performed by the administrators and/or users or any other anomalies in the IT functioning of the Web Platform.

The Platform performs appropriate IT backup procedures of the Whistleblowing Reports, in respect of the relevant best practices and the privacy legislation.

The administrator of the Web Platform monitors the correct IT functioning of the Platform itself.

When the Whistleblower makes a Whistleblowing Report, the Platform issues, within seven days from the date of receipt, an acknowledgement of receipt of the Report.

After having evaluated the existence of the essential requirements of the Whistleblowing Report to assess its admissibility, if no further evidence needs to be requested from the Whistleblower, the latter will be informed of the outcome of the Report, by way of the Response, within a period of three months from the date of acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiry of the term of seven days from submission of the Whistleblowing Report.

7.0 EXTERNAL WHISTLEBLOWING REPORT

Whistleblowing Reports may also be made via the external whistleblowing channel.

The external Whistleblowing Report is permitted when, alternatively:

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- the Whistleblower has already made a Whistleblowing Report via the internal channel, but the same has not been followed up, as the Whistleblower has not received any acknowledgement of receipt of the Report and/or information on the management of the Report;
- the Whistleblower has well-founded reasons to believe that if he/she made a Whistleblowing Report via the internal channel, the same would not be followed up;
- the Whistleblower has well-founded reasons to believe that if he/she made a Whistleblowing Report via the internal channel, he/she would be exposed to risks of Retaliation;
- the Whistleblower has well-founded reason to believe that the Breach may constitute an imminent or clear danger to the public interest.

The Whistleblowing Report via the external channel may be made through the ANAC platform, at the address: <https://www.anticorruzione.it/-/whistleblowing>, or via the different channels found on the ANAC website at the address <https://www.anticorruzione.it/-/whistleblowing-13>.

8.0 WHISTLEBLOWING REPORT CONTENT

For the purposes of the most efficient outcome of the internal checks carried out by the Company, Whistleblowing Reports must be supported by objective and documented evidence and information (if available).

When making the Whistleblowing Report, the Whistleblower must have well-founded reason to believe that the information about the reported Breaches is true and that those Breaches fall within those to be reported in accordance with this procedure.

The person making the Whistleblowing Report is encouraged to disclose their identity; the confidentiality of his/her identity is guaranteed both on the basis of this Procedure and based upon Italian Legislative Decree 24/2023.

In any case, this Procedure allows Recipients to make Whistleblowing Reports even in anonymous form. In that circumstance, however, the impossibility of requesting information or giving a response to the Whistleblower may compromise the investigation as well as the protections envisaged by the Procedure and by Italian Legislative Decree 24/2023 for the benefit of the Whistleblower.

In particular, the Whistleblowing Report should preferably contain the following elements:

- the Whistleblower's personal details, with an indication of his/her position or role within the Company (this does not apply when the Whistleblower wishes to remain anonymous);
- a clear and complete description of the facts forming the subject of the Whistleblowing Report;
- if known, the circumstances of time and place in which the Breaches were committed;
- if known, the personal details or other elements to enable the person who implemented the reported facts to be identified (e.g. qualification or sector in which the activity is performed);
- the indication of any other persons who can provide information about the Whistleblowing Report;
- any documents or evidence that can confirm the foundation of the reported facts;
- any other information that may be useful in ascertaining the existence of the reported facts.

All Whistleblowing Reports received, even if not fully compliant with what is indicated above, will in any case be treated with the utmost confidentiality and verified by the methods envisaged by this Procedure.

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

The Whistleblower's identity and any other information from which that identity may be revealed, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower him/herself, to persons other than those responsible for receiving and following up on the Whistleblowing Reports, who are expressly authorised to process those data.

If it is ascertained, with a first instance ruling, that the Whistleblower is criminally liable for crimes of defamation or slander, or he/she is civilly liable in the case of wilful intent or gross negligence, the protections indicated in this Procedure, as well as in Italian Legislative Decree 24/2023, are not guaranteed and a disciplinary sanction may be applied against the Whistleblower.

9.0 WHISTLEBLOWING REPORT MANAGEMENT PROCESS

The activities of the Whistleblowing Report management process are described in the paragraphs below.

9.1 REPORT TO THE WHISTLEBLOWING TEAM

9.1.1 FUNCTION AND POWERS OF THE WHISTLEBLOWING TEAM

All Recipients may report Breaches directly to the Whistleblowing Team.

The Whistleblowing Team is an internal body consisting of:

- i. HR Manager;
- ii. Lawyer external to the company.

If the Whistleblowing Report concerns the HR Manager directly, the Managing Director (or another person) will be involved in the Whistleblowing Team.

The Whistleblowing Reports indicated above may be sent to the Whistleblowing Team by way of the internal reporting channels identified in par. 6.1 of this Procedure.

The Whistleblowing Team will also consider anonymous Whistleblowing Reports which meet the requirements cited in this Procedure. However, the impossibility of confirming or investigating the declared facts may limit the possibility of ascertaining the Breach. Therefore, the Whistleblowing Team encourages Whistleblowers to be willing to provide any clarifications that may be required.

The Whistleblowing Team will ensure that Whistleblowers are protected against any form of Retaliation, discrimination or penalisation, also guaranteeing the confidentiality of the Whistleblower's identity, except where the Whistleblower's identity has to be revealed in order to comply with legal obligations or to protect the rights of the Company or of the persons involved in the Whistleblowing Report.

In all cases, the Whistleblowing Team informs the Whistleblower that it is managing the Whistleblowing Report within 7 days from its receipt and, in any case, notifies the Whistleblower of the outcome of the Whistleblowing Report, by way of the Response, within a period of three months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiry of the period of seven days from submission of the Whistleblowing Report.

The activities involved in the management process of the Whistleblowing Reports by the Whistleblowing Team are: i) receipt and preliminary check; ii) evaluation and investigations; iii) assessment and auditing.

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

9.1.2 RECEIPT AND PRELIMINARY CHECK

Having received the Whistleblowing Reports, via one of the internal reporting channels indicated in Paragraph 6 of this Procedure, the Whistleblowing Team commences the process of verifying and preliminarily checking the contents of the Whistleblowing Report made by the Whistleblower.

For Whistleblowing Reports received via the Web Platform, the Whistleblowing Team itself takes steps to assess and verify them autonomously.

Thereafter, the Whistleblowing Team:

- issues to the Whistleblower the acknowledgement of receipt of the Whistleblowing Report within 7 days from the date of receipt, provided that the Whistleblower is not anonymous and it is not possible, for any other reason, to issue the acknowledgement of receipt;
- classifies the type of Whistleblowing Report and the potential regulatory area based upon what is indicated in Italian Legislative Decree 24/2023 and in this Procedure;
- performs an initial check that the necessary presuppositions for evaluating the Whistleblowing Report, as established in the next paragraph, are present.

In the case of non-anonymous Whistleblowing Reports, when the communication is accepted or if the same requires further details for the purposes of its evaluation, the Whistleblower is informed and/or consulted directly.

The non-anonymous Whistleblower is in any case informed, by way of the Response, of the outcome of the Whistleblowing Report within a period of three months from the date of acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiry of the period of seven days from submission of the Whistleblowing Report.

9.1.3 EVALUATION AND INVESTIGATIONS

For all Whistleblowing Reports received, the Whistleblowing Team is responsible for:

- assessing the Whistleblowing Reports received, activating the assessment and auditing activities considered necessary and, if appropriate, obtaining support from the Department involved and possibly from specialist external companies/consultants;
- formalising the evaluations and decisions made, in specific interim or final reports upon completion of the investigations carried out;
- archiving, by way of the users, its reports and supporting documents in the Web Platform dedicated to Whistleblowing Reports;
- updating, by way of the users, the status of the Whistleblowing Reports in the Web Platform dedicated to Whistleblowing Reports.

The checks regarding the Whistleblowing Reports received are carried out in full compliance with the law and the applicable company regulations.

The decisions of the Whistleblowing Team mainly consist of, as appropriate: archiving without findings; recommendations of corrective actions; proposals of disciplinary measures for persons

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

involved in the facts forming the subject of the Whistleblowing Report (both internal and external); prompt information to the Board of Directors and to the Board of Statutory Auditors so that they may adopt the appropriate actions, therein including, where necessary, the report to the judicial authority in the circumstances envisaged by the relevant laws.

In particular, the Whistleblowing Team performs a preliminary assessment of the content of the Whistleblowing Reports and consequently archives those that are:

- i. clearly irrelevant for the purposes of this Procedure, as their contents are not included within the subject of Whistleblowing Reports;
- ii. clearly groundless or made in bad faith or having such generic content as to prevent any verification.

The reasons for the archiving decision by the Whistleblowing Team are formalised and archived.

For Whistleblowing Reports not included in the above point, the Whistleblowing Team carries out an assessment of the Report following which:

- i. it assesses, following further investigations, if it is a Whistleblowing Report that identifies the Breaches indicated in this Procedure and indicates the area in which the Report is included;
- ii. may decide to perform directly any checks considered useful for the purposes of assessing the reported facts;
- iii. may ask the Department involved or possibly specialist companies/consultants to perform the checks considered useful for the purposes of assessing the reported facts or to carry out audits, based upon the significance and type of Whistleblowing Report.

In the circumstance indicated in point iii) above, the Whistleblowing Team is responsible for fulfilling the requirements indicated in Art. 12 of Italian Legislative Decree 24/2023 and, in particular:

- 1) acquiring the Whistleblower's consent. If that consent is not provided, no persons other than the Whistleblowing Team may be involved in the verification activity of the Whistleblowing Report, unless such verifications can be performed while anonymising the Whistleblower's identity;
- 2) completing all fulfilments indicated in Art. 12 of Italian Legislative Decree 24/2023 in relation to the appointment of persons authorised to process data in accordance with Regulation (EU) 2016/679 and Italian Legislative Decree 196/2003.

The assessments and decisions of the Whistleblowing Team and the information provided in the case of Whistleblowing Reports concerning significant facts are in all cases formalised in writing by the Whistleblowing Team in a specific report and are archived.

9.1.4 ASSESSMENT AND AUDITING

If investigations and verifications must be carried out, the Whistleblowing Team or, at the request of the Whistleblowing Team, the Department involved or the external company/consultant, ascertains the foundation or otherwise of the Whistleblowing Report by the most appropriate methods, involving, if necessary, other company Departments/Functions.

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

With the exception of circumstances in which the Whistleblowing Team assesses the Whistleblowing Report directly, the Department involved or the external company/consultant informs the Whistleblowing Team in writing of the results of the assessment, proposing:

- the archiving of the Whistleblowing Report, if it is deemed unnecessary to carry out further checks, making any recommendations to be given to Management of the areas/processes involved;
- the need to perform additional audit interventions.

The Whistleblowing Team assesses the proposals of the Department involved or the external company/consultant:

- accepting the archiving proposal, or
- asking the Department involved or other specialist companies/consultants to perform further investigations or audits.

At the end of the audit, the Department involved or the external company/consultant informs the Whistleblowing Team of the results, proposing the consequent actions (archiving due to unascertained facts or adoption of an action).

The Whistleblowing Team, in accepting the proposals of the Department involved or the external company/consultants may, depending on the outcome of the assessments and audits:

- make recommendations to be made to Management of the areas/processes involved;
- assess if there are any elements to suggest the sanctioning of illegal or irregular behaviours.

For Whistleblowing Reports relating to significant facts, the Whistleblowing Team is responsible for informing the Board of Directors, the Board of Statutory Auditors and senior persons who may make to the Whistleblowing Team recommendations as to how the Whistleblowing Report should be managed.

The proposals of the Department involved or the external company/consultants, the assessments and decisions of the Whistleblowing Team, the information provided in the case of Whistleblowing Reports relating to significant facts, the results of the assessment/auditing activity, the paper documentation collected and (any) recommendations and proposals for the application of disciplinary measures are formalised in writing by the Whistleblowing Team in a specific closing report within three months – or within a different period for complex cases – from receipt of the Whistleblowing Report and are archived.

9.1.5 EMPLOYEE COLLABORATION

All Company employees must provide the utmost collaboration during any auditing activity; more specifically, they must:

- be available for all meetings at which their presence is requested, even with little prior notice;
- respond to requests and follow the instructions of those managing the audits, even in relation to privacy and confidentiality;
- collaborate fully and transparently, providing complete responses and all documents requested by those managing the audits, in relation to the circumstances being discussed/audited;

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- keep confidential all communications with those managing the audit and inform the Whistleblowing Team of any violations of confidentiality or acts of Retaliation they have witnessed;
- not impede or interfere with the conduct of any audit (for example: by destroying or falsifying potential evidence or information, by seeking to influence any other person involved in the audit, by performing independent investigations, by misleading those managing the audit or by misrepresenting the facts).

10.0 MONITORING OF CORRECTIVE ACTIONS

Management of the areas/processes involved is responsible for implementing the recommendations received from the Whistleblowing Team based upon this Procedure along with any corrective actions (action plans) indicated in the reports prepared at the conclusion of the audits.

The Whistleblowing Team, with the support of the department called upon for the assessment/auditing intervention, monitors the implementation of the recommendations and action plans, informing, for Whistleblowing Reports concerning significant facts, the Board of Directors and the Board of Statutory Auditors. The Whistleblowing Team, by way of authorised users, archives the information received in relation to the corrective actions.

11.0 PERIODIC REPORTING AND MONITORING OF WHISTLEBLOWING MANAGEMENT PROCEDURES

The Whistleblowing Team prepares on an annual basis the report containing the indications of Whistleblowing Reports: (i) received in the relevant period; (ii) received in the relevant period but not yet archived; (iii) archived in the relevant period. The report indicates the “*status*” of each Whistleblowing Report (e.g. received, open, proposed for archiving, in the assessment/auditing phase, etc.) and any actions undertaken (corrective actions and disciplinary measures).

Annually, the Whistleblowing Team sends the report on Whistleblowing Reports to the Managing Director. Where considered necessary, the Whistleblowing Team informs the Managing Director promptly of any events or information relating to specific Whistleblowing Reports, in order to agree and implement promptly the most appropriate actions to protect the Company equity, albeit always in respect of the relevant external and internal regulations of reference.

12.0 DISCIPLINARY MEASURES AND/OR SANCTIONS

If the auditing activities conducted in line with this Procedure identify that the Recipients have committed any Breaches, the Company takes prompt action to adopt disciplinary measures and/or sanctions.

During the entire process of managing the Whistleblowing Reports, the Whistleblowing Team proposes the application of the measures considered most appropriate, in respect of the legislation in force, the individual National Collective Bargaining Agreements, the internal rules, and the contracts in place if the following emerge:

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- Whistleblowing Reports that are found to be groundless, if made with wilful intent or gross negligence;
- Breaches of the Whistleblower protection measures;
- Breaches.

In the case of behaviours of criminal significance for which the Company is required to file a complaint or with respect to which it may bring a lawsuit, in compliance with the relevant laws, the Whistleblowing Team informs the Board of Directors and the Board of Statutory Auditors promptly so that they may adopt the appropriate actions.

In compliance with the legislation in that regard, the Whistleblowing Team reports the need to adopt disciplinary measures or sanctions:

- to the Personnel Department, for sanctions to be applied to employees,
- to the Board of Directors and Board of Statutory Auditors, for sanctions to be applied to members of the Board of Directors or Board of Statutory Auditors,
- to the person who manages the contractual relationship with third parties and has suitable powers, for sanctions to be applied to third parties (e.g. withdrawal/termination of contracts, etc.),

asking to be kept constantly informed of the implementation of disciplinary measures or sanctions.

For the purposes of identifying the sanction to be applied and, in general, the methods of application of the general system, reference is made to the legislation in force and to the company regulatory documents.

13.0 ARCHIVING AND STORAGE OF DOCUMENTATION

The bodies, departments and functions involved in the activities regulated by this Procedure guarantee, each insofar as it is responsible, the traceability of data and information; they store and archive the paper and/or electronic documentation produced, so as to enable the different phases of the process itself to be reproduced, and to guarantee the confidentiality and protection of the personal data of the Whistleblower and of the Reported Person.

The “*Whistleblowing Report files*” are archived and stored by the Whistleblowing Team, by way of authorised users, with methods and instruments that guarantee their security and confidentiality.

In accordance with Art. 14 of Italian Legislative Decree 24/2023, the original paper and/or electronic documentation must be retained for the period of time necessary to process the Whistleblowing Report and, in any case, for no more than **five years** from the communication date of the final outcome of the Whistleblowing Report procedure.

14.0 CONFIDENTIALITY AND ANONYMITY

The checks carried out on a Whistleblowing Report are confidential, which means that the body/function that receives a Whistleblowing Report and/or that is involved, in any capacity, in handling the same, must guarantee the utmost confidentiality of the persons (Whistleblower and Reported Person) and of the reported facts, with the exception of the cases indicated below:

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- the Whistleblower has consented to the disclosure of his/her personal details;
- it is ascertained, even with a first instance ruling, that the Whistleblower is criminally liable for crimes of defamation or slander in accordance with the provisions of the Italian Criminal Code or it is ascertained, even with a first instance ruling, that the Whistleblower is civilly liable for the same reason, in cases of wilful intent or gross negligence;
- knowledge of the Whistleblower’s identity is essential to assess the Whistleblowing Report;
- in the presence of any investigations or proceedings commenced by the judicial authority.

Upon the occurrence of one of the circumstances listed above, the Whistleblower is promptly informed. Any violation of the confidentiality obligation, with the exception of the cited derogations, forms the source of disciplinary liability, without prejudice to any other form of liability envisaged by law or by Italian Legislative Decree 24/2023. The Reported Person does not have the right to obtain information on the origin of the Whistleblowing Report or the personal details of the Whistleblower. The aforementioned information may only be communicated in the circumstances, to the persons and by the methods envisaged by this Procedure, as well as in respect of laws and provisions of external authorities.

Within the scope of this Procedure, Whistleblowing Reports may be made in anonymous form. The Company processes any anonymous Whistleblowing Reports received with the same promptness and diligence and following the same process as non-anonymous Whistleblowing Reports. However, in those cases, the impossibility of confirming or investigating the reported facts may limit the possibility for the Company to verify what has been reported. Therefore, the Company encourages persons who make Whistleblowing Reports to be willing (even in anonymity via the Web Platform) to respond to any questions, so that targeted and accurate investigations can be carried out.

If the Whistleblowing Report is made via the Web Platform, in anonymous form, the system guarantees the impossibility of tracing the Whistleblower. In fact, the Web Platform is not part of the Company website or intranet but is managed entirely by a specialist third-party company. The security system does not record or track any data relating to: IP address, time or metadata. All data provided by the Whistleblower or entered in the system for managing the reported case during the investigation process are encrypted and stored on secure servers located within the European Economic Area. The Company’s IT Department cannot view or track any activity produced on the Whistleblowing Report Web Platform.

If the Whistleblower’s participation is required in the investigation process, attempts will be made to keep confidential the fact that the Whistleblower was the person who made the Whistleblowing Report, and the Whistleblower will be protected from acts of Retaliation or damages as a result of making such a Report.

It is, however, likely that the Whistleblower’s role will be revealed and will become clear to Third Parties during the investigation. In that case, the Whistleblower may invoke the guarantees indicated in the following paragraph.

15.0 PROHIBITION ON ACTS OF RETALIATION

The Company does not tolerate acts of Retaliation, direct or indirect, attempted or threatened, implemented based upon the Whistleblowing Report or public disclosure (within the limits envisaged by Italian Legislative Decree 24/2023) which cause or may cause unjust damage, alternatively:

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

- to the Whistleblower;
- to persons from the same Work Context as the Whistleblower and who have with the Whistleblower a stable emotional or kinship bond within the fourth degree;
- to work colleagues of the Whistleblower who work in the same Work Context and who have with the Whistleblower a habitual and current relationship.

The Whistleblower will not suffer any damage or Retaliation, such as, by way of example:

- a) dismissal, suspension or equivalent measures;
- b) demotion in rank or lack of promotion;
- c) change of duties, change of workplace, reduction in pay, change of working hours;
- d) suspension of training or any restriction on accessing the same;
- e) negative merit notes or negative references;
- f) adoption of disciplinary measures or other sanctions, even financial;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or unfavourable treatment;
- i) non-conversion of a temporary contract into a permanent contract, if the worker has a legitimate expectation of such conversion;
- j) lack of renewal or early termination of a temporary contract;
- k) damages, even to individual reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- l) improper listing based upon a sector-based or industrial agreement, formal or informal, that may involve the impossibility of the individual finding future employment in the sector or industry;
- m) early conclusion or cancellation of the contract for the supply of goods and services;
- n) cancellation of a licence or permit;
- o) request for subjection to psychiatric or medical assessments.

The Company will adopt the appropriate disciplinary measures against those responsible for acts of retaliation.

Anyone who considers that they have been subjected to Retaliation for having made a Whistleblowing Report is invited to report this immediately using any available whistleblowing channel. Any cases of alleged Retaliation will be promptly and carefully verified.

In light of this prohibition, the Company will also adopt the appropriate disciplinary measures against Whistleblowers against whom it is ascertained, even with a first instance ruling, that they are criminally liable for crimes of defamation or slander or against whom it is ascertained, even with a first instance ruling, that they are civilly liable for the same reason, in cases of wilful intent or gross negligence.

16.0 PERSONAL DATA PROCESSING

The personal data of all persons involved in the Whistleblowing Report process are processed by the Company in accordance with this Procedure, in its capacity as data controller in accordance with Art. 4(7) of Regulation (EU) 2016/679 (hereafter also "GDPR"), in full

[Logo] MOELLHAUSEN	PRO 6.3.01				
	WHISTLEBLOWING MANAGEMENT				
	Drafted	Verified	Approved	Rev.	Date
	HR	RQA	DGE	00	15.12.2023

respect of the legislation on personal data protection in force and the privacy procedures adopted by the Company. Personal data that are clearly not useful for the handling of a specific Whistleblowing Report are not collected or, if collected accidentally, are immediately erased.

The Company has defined its own process of managing Whistleblowing Reports indicated in this Procedure, identifying technical and organisational measures suitable to guarantee a security level adequate to the specific risks deriving from the processing, based upon a data protection impact assessment and regulating the relationship with any external parties that process personal data on its behalf in accordance with Article 28 of the GDPR.

The personal data processing carried out for the purposes of this Procedure is performed exclusively by personnel expressly authorised to do so in accordance with Articles 29 and 32, paragraph 4 of the GDPR and Article 2-quaterdecies of the privacy code contained in Italian Legislative Decree no. 196 of 30 June 2003.

It is noted that the Whistleblower's identity and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower him/herself, to persons other than the authorised individuals indicated in the previous paragraph.

The Company provides in favour of the data subjects a specific privacy policy in accordance with Art. 13 and 14 of the GDPR, which is attached to this procedure and is available in the relevant section of the internet website: www.moellhausen.com.