



WHISTLEBLOWING

EXTENDED REPORTING PROCEDURE





Extended reporting procedure

Index

1. Purpose of the procedure and regulatory framework
2. Contextual regulatory references
3. Definitions (art. 2 of Legislative Decree 24/2023)
4. Objective scope of application (art. 1 of Legislative Decree 24/2023)
5. Persons entitled to report and protected subjects
6. Possible subject of the report and cases excluded from protection
7. Whistleblower protections
8. Reporting channels
9. Content of the report
10. Internal reporting management procedure
11. Response times
12. Conflict of interest management
13. Name of the whistleblowing handler
14. Confidentiality measures
15. Protective measures
16. Sanctioning system
17. Training, information, publication channels
18. How reports are stored
19. Personal data processing



1. Purpose of the procedure and legal framework

This procedure applies to National Molding Italia S.r.l. ("**NMI**" or the "**Company**") and is intended to implement and regulate a system of reporting irregularities within the scope of the Company's activities.

In particular, the procedure implements the provisions of Legislative Decree No. 24 of 10 March 2023 (the "Whistleblowing Decree") on the "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 law", which regulates the protection of persons who report breaches of national or European Union legislation that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context. This decree repealed and amended the previous national legislation (and in particular Article 6, paragraphs 2 ter and 2 quarter, Legislative Decree 231/2001 and Article 3 of Legislative Decree 179/2017 and amended Article 6, paragraph 2 bis of Legislative Decree 231/01), enclosing in a single regulatory text – for the public and private sectors – the protection regime for persons who report illegal conduct that violates not only European provisions, but also national, provided that they are based on well-founded reasons and detrimental to the public interest or the integrity of the entity.

The expression "*whistleblower*" refers to the employee or collaborator of an entity - both public and private - and also to anyone who has a relationship of interest with the company, who reports violations or irregularities committed to the detriment of the interest of the company and the community to the bodies entitled to intervene.

"*Whistleblowing*", in particular, means the reporting of behaviour, acts or omissions, in violation of the provisions of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 or national or European Union regulatory provisions that harm the public interest or the integrity of a public administration or a private body, carried out by a person who has become aware of it in the context of his or her own public or private work context.

2. Contextual regulatory references

- 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;
- EU Regulation No. 2016/679 on the protection of personal data ("GDPR");
- Legislative Decree No. 24 of 10 March 2023, "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 concerning the protection of persons who report breaches of national law";

Legislative Decree 231/2001, "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality".



3. Definitions

<u>Recipients</u>	CFP employees hired on a permanent and fixed-term basis (managers, middle managers, clerical workers, blue-collar workers), directors, members of corporate and supervisory bodies, as well as all those who, for various reasons, have work, collaboration or business relationships with the Company, including collaborators, interns, temporary workers, consultants, agents, suppliers and business partners, even before the legal relationship with the Company has begun or after its dissolution.
<u>Public Disclosure</u>	To make information about violations publicly available through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.
<u>Facilitator</u>	A person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance is kept confidential.
<u>Signaling</u>	An individual who makes internal or external reporting or public disclosure of information about violations acquired in the context of their employment.
<u>Marked</u>	A person named in the internal or external report, or Public Disclosure, as the person to whom the violation is attributed or as a person otherwise involved in the violation reported or publicly disclosed.
<u>Signalling</u>	Written or oral communication of information on violations, including well-founded suspicions regarding violations committed or which, on the basis of concrete elements, could be committed in the Company, as well as elements concerning conduct aimed at concealing such violations.
<u>Anonymous reports</u>	Reports without elements that allow their author to be identified.
<u>External signaling</u>	Communication, written or oral, of information on violations, submitted through the ANAC external reporting channel specified in paragraph 8 below
<u>Internal reporting</u>	Communication, written or oral, of information on violations, submitted through the internal reporting channel referred to in paragraph 8 below
<u>Bad Faith Reporting</u>	Any communication received by the Company that proves to be unfounded on the basis of objective elements and that is, again on the basis of objective elements, made with the aim of causing damage.
<u>Reporting not relevant</u>	Any communication received by the Company, concerning conduct that does not constitute violations. All communications received by the Company which, on the basis of the generic nature of the contents, do not allow adequate checks to be carried out are also considered irrelevant reports
<u>Violations</u>	Conduct, acts or omissions that harm the public interest or business integrity and that consist of the conduct referred to in par. 6
<u>Retaliation</u>	Any behaviour, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly" (art. 2, paragraph 1, letter m) of the Decree).
<u>ANAC</u>	National Anti-Corruption Authority



4. Objective scope of application

The purpose of this Procedure is:

- identify the subjects who can make reports;
- circumscribe the scope of conduct, events or actions that may be the subject of reporting;
- identify the channels through which to make reports;
- represent the operating procedures for the submission and management of reports, as well as for any consequent verification activities;
- inform the whistleblower and the reported person about the forms of protection that are recognized and guaranteed.

5. Persons entitled to make reports

Reports can be made by:

- the Company's employees;
- self-employed workers, as well as holders of a collaboration relationship, who carry out their work for the Company;
- workers or collaborators of subjects who supply goods or services or who carry out works in favor of the Company;
- freelancers and consultants who work for the Company;
- volunteers and trainees, paid and unpaid, who work at the Company;
- those who do not yet work for the Company, but who may have acquired information during the selection or trial phases, as well as former employees or collaborators, if the information was acquired during the course of the employment relationship;
- persons with administrative, management, control, supervisory or representative functions of the Company.

6. Possible subject of the report and cases excluded from protection

Pursuant to the combined provisions of art. 2, paragraph 1, letter a) and 3, paragraph 2 of the Whistleblowing Decree, the following may be the subject of a Report:

Violations of national regulatory provisions.

This category includes:

- a. civil, criminal and administrative offences;
- b. predicate offences referred to in Legislative Decree 231/2001;
- c. violations of the organisational and management models provided for in the aforementioned Decree 231, which are also not attributable to violations of EU law as defined below;
- d. Code of Business Conduct, as well as regulations, directives, policies and internal procedures adopted by the Company and relevant pursuant to Legislative Decree 231/2001.

Violations of European Union law, such as in particular offences falling within the scope of European Union acts relating to the following areas

The new rules apply to violations of European Union law that harm the public interest or the integrity of the public administration or private entity, of which the reporting parties

have become aware in a public or private employment context, such as in particular violations relating to the following sectors:

- a. Procurement;
- b. financial services, products and markets and the prevention of money laundering and terrorist financing;
- c. product safety and compliance;
- d. transport safety;
- e. environmental protection;
- f. radiation protection and nuclear safety;
- g. food and feed safety and animal health and welfare;
- h. public health;
- i. consumer protection;
- j. protection of privacy and protection of personal data and security of network and information systems;
- k. acts or omissions affecting the financial interests of the European Union, as well as those relating to the internal market, including infringements of European Union competition and State aid rules;
- l. acts or conduct that frustrate the object or purpose of the provisions of the acts of the European Union.

Reports are excluded from the scope of the new regulations:

- a. on national security and defence
- b. related to a personal interest of the whistleblower, which relate to his/her individual employment relationships, or inherent to employment relationships with hierarchically superior figures (disputes related to a personal interest of the whistleblower will not, therefore, be considered whistleblowing reports);
- c. having abusive tones or containing personal offenses or moral judgments and aimed at offending or harming the honour and/or personal and/or professional decorum of the person or persons to whom the reported facts refer;
- d. relating to personal interests concerning claims or grievances relating to relations with colleagues;
- e. based on mere suspicions or rumours relating to personal facts that do not constitute an offence;
- f. for purely defamatory or slanderous purposes;
- g. having a discriminatory nature, as they refer to sexual, religious and political orientations or racial or ethnic origin of the Reported.

Any non-relevant Reports that do not fall within the scope of application of the legislation referred to in Legislative Decree 24/23, will be archived.



7. Whistleblower protections

The legislation provides for a system of protection in favour of the whistleblower which is structured as follows:

- I. The protection of the confidentiality of the identity of the whistleblower¹, the facilitator, the person involved, and the persons mentioned in the report (art. 4, paragraph 1 and art. 12, of the Decree);
- II. protection from any retaliatory measures adopted or even only attempted or threatened by the Company due to the report made (Articles 17 and 19 of the Decree);
- III. the limitations of liability with respect to the disclosure and dissemination of certain categories of information that operate under certain conditions (Article 20 of the Decree).

In compliance with the fundamental principles on confidentiality and protection of personal data, the Decree expressly states that reports may not be used beyond what is necessary to give them adequate follow-up (see Article 12 of the Decree).

In the event that it becomes necessary, the Whistleblower will transmit the report, in compliance with the protection of the confidentiality of the identity of the Whistleblower, to the competent judicial authorities, taking care to highlight that it is a report received from a person to whom the law recognizes the protection of confidentiality. If such identity is subsequently requested by the judicial or accounting authority, the Report Manager will provide this indication after notifying the Whistleblower.

In order for retaliation to occur and, consequently, the subject to benefit from protection, a close connection between the report and the unfavourable behaviour/act/omission suffered by the Whistleblower is necessary.

The report and the documentation attached to it are expressly excluded from the access provided for by art. 22 et seq. of Law no. 241 of 7 August 1990, as well as to the civic access referred to in art. 5 of Legislative Decree 33/2013.

8. Reporting channels

Internal reporting channels

In accordance with the provisions of art. 4 of the Whistleblowing Decree, the Company has set up internal Reporting channels that allow the submission of Reports in writing or orally.

A. Written report

The Company makes available to its employees and collaborators in any capacity a reporting system as set out below, as well as a reporting model, in order to facilitate both reporting and its management.

The form can be downloaded through the institutional website www.nationalmolding.it, as well as in the employee's reserved area where the payslips are published, where this procedure can also be consulted.

¹

The identity of the whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the whistleblower, to persons other than those competent to receive or follow up on reports expressly authorised to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Personal Data Protection Code referred to in Legislative Decree No. 196 of 30 June 2003



The report must be addressed to the Whistleblowing Manager

Avv. Gian Piero Chieppa
Corso Re Umberto n. 2,
10121 Turin

The report submitted to a person other than the Whistleblower will be transmitted within 7 days of its receipt to the Whistleblowing Manager, giving simultaneous notice of the transmission to the Whistleblower.

The written report can be submitted by postal service, by sending a registered letter with return receipt. In this case, in order to take advantage of the guarantee of confidentiality, it is necessary that the report is inserted in two sealed envelopes, including, in the first, the identification data of the whistleblower, together with an identity document; in the second, the subject of the report; both envelopes must then be inserted in a third envelope bearing on the outside, the words "*Reserved for the Report Manager of National Molding Italia S.r.l. – Confidential and Personal*" with the address of the Reporting Manager Gian Piero

Avv. Gian Piero Chieppa
Corso Re Umberto n. 2,
10121 Turin.

As provided for by art. 4 of the Whistleblowing Decree, the Report submitted to a person other than the Recipient must be transmitted immediately (within seven days) to the latter, giving simultaneous notice to the Whistleblower.

B. Oral reporting.

The Company provides an oral reporting channel, which can be reached by calling Gian Piero Chieppa at the following number

Avv. Gian Piero Chieppa
Corso Re Umberto n. 2,
10121 Turin.
+39 011 0712899

Upon receipt of the report, the staff in charge will document the message in a detailed report and the content must be countersigned by the whistleblower, subject to verification and possible correction. A copy of the signed report will be provided to the whistleblower. It is also possible to submit a written request to schedule a meeting in person with the Manager or in <<remotely>> or videoconference mode, by scheduling a meeting by calling the number indicated above. It will be the responsibility of the Manager to communicate the availability and record the receipt of the report on the day of the meeting.

For the retention times of the recordings, please refer to the provisions of the privacy policy.

C. Anonymous reporting

Anonymous reports will be taken into consideration only if adequately substantiated and relating to verifiable facts, of particular gravity, sufficiently detailed and related to specific contexts (in this sense, relevant and significant elements for the report are

considered relevant and significant elements for the report: the indication of names, details and references relating to specified or otherwise easily identifiable measures or procedures, etc.).

In any case, the requirement of the truthfulness of the facts or situations reported remains unchanged, to protect the accused. The anonymous whistleblower, subsequently identified, who has suffered retaliation benefits from the protection that the Decree guarantees in the face of retaliatory measures.

External signaling channels

External reporting is the communication submitted to ANAC (<https://www.anticorruzione.it/>), in written or oral form, of information on violations that can be activated by the Whistleblower only when one of the following conditions is met:

- an internal report has already been submitted and has not been followed up;
- has reasonable grounds to believe that, if it were to make an internal Report, it would not be followed up effectively, or that the same report could determine the risk of retaliation;
- has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest.

The Whistleblower may proceed through Public Disclosure if:

- has already made an internal and external report and has not received any response;
- has reasonable grounds to believe that, due to the specific circumstances of the specific case, the external Reporting may involve the risk of retaliation or may not be effectively followed up.

Information on how to make an external report is published on the ANAC website.

9. Content of the report

In order to allow the correct understanding of the facts and/or conduct reported, the Reports must be, regardless of the method used, detailed and well-founded, so as to allow the necessary measures to be taken and the appropriate investigations and investigations to be carried out, including by carrying out investigations and making requests for clarification to the Whistleblower, where identified.

If known, it is recommended to indicate:

- clear and complete description of the facts covered by the Report;
- the time and place where the event occurred;
- nature, context of reference and any detail useful for describing the subject of the Report;
- the personal details or any information and any indication useful for identifying the identity of the subjects who have committed the Violation;
- any further information deemed useful for the verification of the Report.

It is also useful to attach documents that can provide elements of validity of the facts being reported, as well as the indication of other parties potentially aware of what has been reported.

The reporting form available on the Company's website, referred to in paragraph 8 letter a) above, provides for the indication of the elements essential to verify and assess the validity and relevance of the facts and events reported.

Documents supporting the report may be attached to the form/report.

After making a Report, the Whistleblower who detects the presence of any errors can immediately inform them through the same channel through which the Report was submitted.

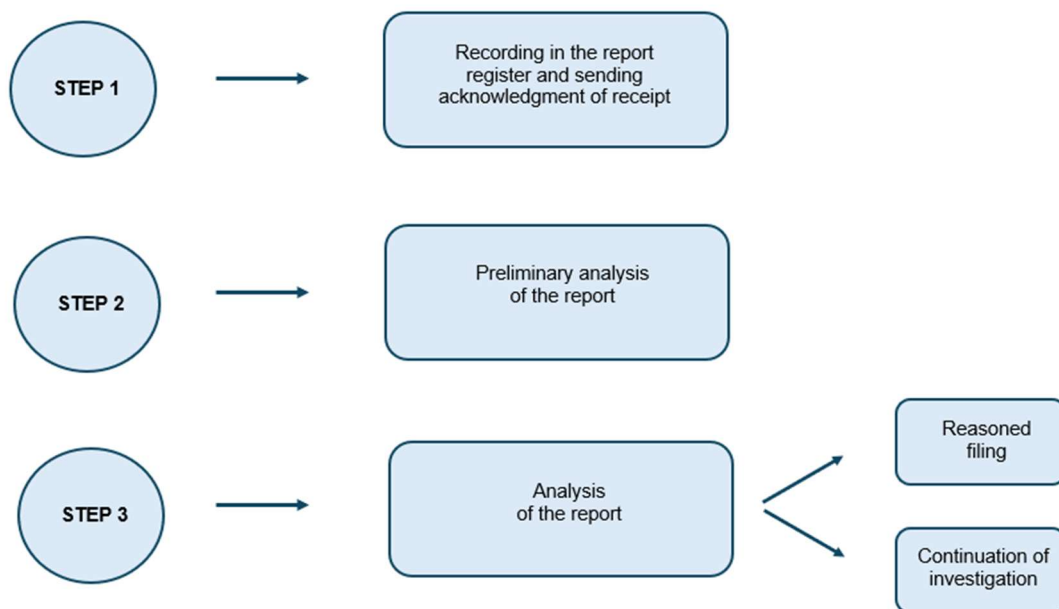
The Whistleblower may allow his/her identification, indicating the contact details where it is possible to contact him/her (by way of example: name and surname, e-mail address, telephone number).

Reporting in bad faith

Reports that may prove to be deliberately futile, false or unfounded, with defamatory content or in any case concerning deliberately incorrect or misleading information, for the sole purpose of damaging the Company, the Reported Person or other parties affected by the Report, are to be considered made in bad faith. In this case, the Company reserves the right to implement appropriate actions – including through the adoption of appropriate disciplinary sanctions – against the Whistleblower.

10. How internal reports are handled

The management and verification of the validity of the circumstances represented in the report are entrusted to the resource of the Whistleblowing Manager Lawyer Gian Piero, who provides for it in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other persons who may report on the reported facts. To this end, the Whistleblowing Manager may avail itself of the support and collaboration of the company departments concerned and, if necessary, of control bodies external to the company.



Step 1: Recording of the report and acknowledgment of receipt

Once the report has been acquired, the Reporting Manager shall provide the whistleblower with an acknowledgement of receipt, ordinarily, within seven days. It should be noted that this feedback does not imply any evaluation for the Manager of the

contents subject to the report but is solely aimed at informing the Whistleblower of the correct receipt of the same. All reports will be recorded in a special «Register of Reports», which the Reporting Manager will take care to keep updated. The register may be accessible, at the request of certain parties such as the Board of Directors or the Board of Statutory Auditors, but in compliance with the obligations of secrecy during the investigation phase and confidentiality of the whistleblower.

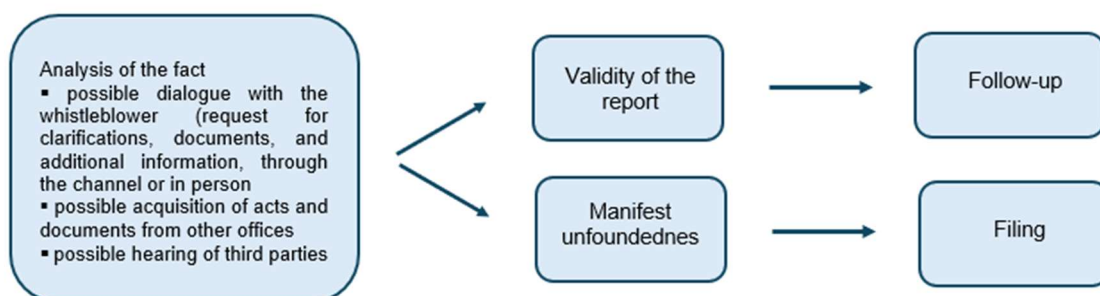
Step 2: Preliminary analysis of the report

Once the request has been noted and the acknowledgement of receipt has been provided, the Whistleblower will carry out an initial verification and analysis activity (so-called pre-investigation) of the contents aimed at assessing the admissibility and validity of the same. If deemed necessary, the Whistleblowing Manager may also make use of the support of specialised external consultants in this activity. This phase is aimed at assessing the relevance of the report in relation to the scope of application of the Whistleblowing Decree and, in general, of this Procedure.

At the end of this preliminary investigation, the Whistleblowing Manager may:

1. archive the Report if it deems that it is not admissible due to the provisions of the Whistleblowing Decree and this Procedure, such as:
 - manifestly unfounded due to the absence of factual elements attributable to the typified Violations;
 - ascertained generic content of the report of offence such as not to allow the understanding of the facts, or report of offences accompanied by inappropriate or ineffective documentation such as not to make the content of the Report itself understood;
 - production of only documentation in the absence of reporting of illegal conduct.
 - In this case, the Whistleblowing Manager, pursuant to the provisions of the Whistleblowing Decree, must take care to justify the reasons for the filing in writing to the Whistleblower.
2. assess their admissibility and, consequently, start the internal investigation into the facts and conduct reported.

Step 3: start of internal investigation



The assessment phase takes the form of carrying out targeted checks on the Report, which make it possible to identify, analyse and evaluate the elements confirming the validity of the reported facts, also by requesting additions to the Whistleblower, if identified and if necessary.

The Whistleblowing Manager specifically:

1. will maintain discussions with the Whistleblower and – if necessary – request additions from the latter;
2. will follow up on the Reports received;
3. will provide feedback to the Notice within three months from the date of the acknowledgment of receipt of the Notice or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the Report.

In any case, where it is necessary to involve other parties who have knowledge of the reported facts in the investigations, the Whistleblowing Manager does not transmit the report to these subjects, but only the results of any checks conducted and, if necessary, carefully anonymised extracts of the report, taking the utmost care to prevent the identity of the whistleblower from being traced back from the information and facts described.

This is also without prejudice to the possibility for the Whistleblower to provide further information in the event that the fact subject to the Report is continued, interrupted or even aggravated.

In accordance with the provisions of current legislation and the privacy policy, reports (and related documentation) are kept by the Whistleblowing Manager for the time necessary to process them and, in any case, no longer than five years from the date of communication of the final outcome of the whistleblowing process.

If, following the investigation, the Whistleblower deems the report to be well-founded, it will immediately involve the relevant bodies internal or external to the Company, each according to its competences.

Step 4: Closing the investigation

The management and verification of the validity of the circumstances represented in the report are entrusted to the Whistleblowing Manager, who does so in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the Whistleblower and any other persons who may report on the reported facts. Once the investigation has been concluded, the Whistleblowing Manager analyses the evidence collected during the internal investigations to understand the context of the Report, to establish whether a relevant Breach has actually occurred pursuant to this Procedure and/or the Whistleblowing Decree, as well as to identify disciplinary measures, suitable measures to remedy the situation that has arisen and/or to prevent a similar situation from happening again in the future.

Unfounded report: dismissal

Storage is arranged:

- if, during the investigation, objective elements emerge proving the lack of good faith and/or the merely defamatory intent of the Whistleblower, also confirmed by the groundlessness of the Report itself, the administrative body shall be immediately notified to assess – also together with the other competent corporate functions – the opportunity to initiate disciplinary proceedings against the Whistleblower.
- in the event of obvious groundlessness of the report;
- Where the report refers to facts of such generic content that it does not allow any verification of the matter;
- production of documentation only, in the absence of reporting of illegal conduct;

- manifest non-existence of the legal prerequisites (absence of the prerequisites for making the report);
- lack of data that constitute essential elements of the report of indicated offences
- where the report was made in bad faith.

The decision on the filing of the report is formalised in a special report containing the reasons for the filing. The minutes are shared with the administrative body.

Validity of the alert: follow-up

If, at the end of the preliminary investigation, the validity of the Report is ascertained, a summary report of the checks carried out and the evidence that emerged shall be drawn up, in order to share with the administrative body the adoption of sanctioning actions and/or the preparation of corrective actions.

If the report is well-founded, within three months, the Whistleblowing Manager may provide interim or definitive feedback.

In the event of an interim response, the Whistleblower Manager will inform the Whistleblower of the activities carried out, the status of the investigation as well as the planned activities. In this case, the Whistleblower shall inform the Whistleblower of the final outcome of the investigation conducted. The deadline for providing feedback to the report can be extended up to 6 months only in the presence of justified and proven reasons. Where a Breach has been found to have been committed, the Whistleblowing Manager may:

1. dismiss the proceedings by justifying the choice adopted;
2. proceed with the establishment of sanctioning proceedings against the Person involved, in compliance with any applicable legislation and collective bargaining;
3. agree, together with the corporate function affected by the Breach, on any action plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.
4. refer to a competent authority for further investigation.

11. Reporting handling time

<u>Sending the Whistleblower an acknowledgement of receipt of the report</u>	Within 7 days of receipt of the Referral
<u>Response to the Report</u>	Within 3 months (extendable up to 6 months in case of justified and justified reasons) from the date of the acknowledgement of receipt In the absence of the acknowledgement of receipt, within 3 months (extendable up to 6 months in case of justified and justified reasons) from the expiry of the term of 7 days from the submission of the Report
<u>Response to the request to arrange a face-to-face meeting</u>	No later than 7 days from the time the request for a direct meeting is received
<u>Setting the day of the direct meeting</u>	Within 10 days from the moment the request for a direct meeting is received

12. Management of hypotheses of conflict of interest

In the event of a conflict of interest, i.e. those in which the whistleblower coincides with the whistleblower, the whistleblower or is in any case a person involved or affected by the report, the report may be addressed to ANAC in the manner indicated in paragraph 8 above.

13. Name of the whistleblowing handler

The Company has adopted this protocol and appointed Avv. Chieppa Gian Piero Reporting Manager.

14. Confidentiality measures

Without prejudice to the additional confidentiality obligations provided for by the Whistleblowing Decree, the identity of the Whistleblower and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on Reports expressly authorised to process such data pursuant to Article 28, 29 and 32, paragraph 4, of the GDPR and article 2-quaterdecies of the Privacy Code.

The same guarantee is provided in favour of the persons involved and/or mentioned in the report, as well as the facilitators, in consideration of the risk of retaliation.

With regard to the disciplinary proceedings initiated by the Company against the alleged perpetrator of the reported conduct, the identity of the whistleblower cannot be revealed, where the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same. On the other hand, in cases where, for the contestation of the charge, knowledge of the identity of the Whistleblower is absolutely necessary to ensure the right of defense of the accused, it will be possible to use the name of the Whistleblower for the purposes of the disciplinary proceedings only with the express consent of the Whistleblower to the disclosure of his identity. Therefore, in such cases, prior notice will be given to the reporting person by written communication of the reasons that make it necessary to disclose the confidential data.

If the Whistleblower denies his/her consent, the report cannot be used in the disciplinary proceedings which, therefore, cannot be initiated or continued in the absence of further elements on which to base the complaint.

In any case, the right of the Company to proceed with the complaint to the judicial authority remains unaffected, provided the conditions are met.

In compliance with the fundamental principles on confidentiality and protection of personal data, the Decree expressly states that reports may not be used beyond what is necessary to give them adequate follow-up (see Article 12 of the Decree).

It should be noted that there are cases in which the Whistleblower loses protection, such as:

- i. if the criminal liability of the Whistleblower for the crimes of defamation or slander is ascertained, even with a first instance judgment, or in the event that such crimes are committed with the complaint to the judicial or accounting authority;
- ii. in the event of civil liability for the same reason for wilful misconduct or gross negligence. In both cases, a disciplinary sanction will be imposed on the Whistleblower or complainant.

The report and the documentation attached to it are also expressly excluded from the right of access provided for by art. 22 et seq. of Law no. 241 of 7 August 1990, as well as articles 5 et seq. of Legislative Decree no. 33 of 14 March 2013.

15. Protective measures

Prohibition of retaliatory acts

The author of the report is protected by law from any retaliatory measures.

The Decree defines retaliation as *"any behavior, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the reporting person or to the person who filed the complaint, directly or indirectly"* (art. 2, paragraph 1, letter m) of the Decree).

It is therefore a broad definition of the concept of retaliation that can consist both of acts or measures but also of behaviors or omissions that occur in the work context and that cause prejudice to the protected subjects. The protection also applies to facilitators and other subjects assimilated to the Whistleblower.

Retaliatory acts adopted in violation of this prohibition are null and void.

The Decree includes a simplifying and non-exhaustive list of everything that may constitute retaliation:

- a. dismissal, suspension or equivalent measures;
- b. demotion in rank or non-promotion;
- c. the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
- d. suspension of training or any restriction of access to it;
- e. negative notes of merit or negative references;
- f. the adoption of disciplinary measures or other sanctions, including financial sanctions;
- g. coercion, intimidation, harassment or ostracism;
- h. discrimination or otherwise unfavourable treatment;
- i. the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- j. the non-renewal or early termination of a fixed-term employment contract;
- k. damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- l. improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- m. the early conclusion or cancellation of the contract for the supply of goods or services;
- n. the cancellation of a license or permit;
- o. the request for psychiatric or medical examinations.

The legislator has provided for a reversal of the burden of proof on this point, establishing that, where the Whistleblower proves that he has made a report and that he has suffered, as a result of it, a retaliation, the burden of proving that the same were motivated by reasons unrelated to the report is placed on the person who carried out the retaliatory act or behaviour (art. 17, paragraph 2 of the Decree).

The person who believes he or she has suffered retaliation, even attempted or threatened, as a result of a report/disclosure/complaint can notify ANAC, which will have to ascertain the causal link between the retaliation and the report and, therefore, take the consequent measures.

According to ANAC, an example of a threat, on the other hand, can be the prospect of a dismissal or transfer that took place during an interview with one's employer or the meeting in the presence of several people in which the dismissal of the whistleblower or one of the protected persons was discussed.

Disclosure of secrets and disclosure of certain categories of information

Another form of protection granted to the Whistleblower is the limitation of his liability with respect to the disclosure and dissemination of certain categories of information, which would otherwise expose him to criminal, civil and administrative liability. In particular, the whistleblower will not be called upon to answer either criminally or in civil proceedings and

administrative tax in the case of:

- disclosure and use of official secrecy (Article 326 of the Criminal Code);
- disclosure of professional secrecy (Article 622 of the Criminal Code);
- disclosure of scientific and industrial secrets (Article 623 of the Criminal Code);
- violation of the duty of fidelity and loyalty (Article 2105 of the Italian Civil Code);
- violation of the provisions relating to the protection of copyright;
- violation of the provisions relating to the protection of personal data, provided that the reasons behind the disclosure or dissemination are not based on simple inferences, gossip, vindictive, opportunistic or scandalous purposes;
- disclosure or dissemination of information about violations that offend the reputation of the person involved.

However, this regime exempting from civil, criminal and administrative liability has two limitations:

- i. at the time of disclosure or disclosure, there are reasonable grounds to believe that the information is necessary to reveal the reported breach;
- ii. the report is made in compliance with the conditions provided for by the Decree to benefit from protection against retaliation (well-founded reasons to believe the facts reported are true, the violation is among those that can be reported and the methods and conditions of access to the report are respected).

In any case, it must be considered that liability is not excluded for conduct that:

- are not linked to the report;
- is not strictly necessary to disclose the violation;
- constitute an unlawful acquisition of information or access to documents.

Where the acquisition is a crime, such as abusive access to a computer system or an act of computer piracy, the criminal liability and any other civil, administrative and disciplinary liability of the Reporting Person remains unaffected. Conversely, for example, the extraction (by copying, photographing, removal) of documents to which one had lawful access will not be punishable.

Prohibition of Waivers and Settlements

The Decree prohibits, in general, waivers and settlements of the rights and means of protection provided for by it.

However, the rule allows the whistleblower and other protected parties to be able to waive their rights and means of protection or make them the subject of a settlement, only if this takes place in the protected venues and, therefore, before a judge, following a mandatory attempt at conciliation, or mediation and conciliation agreements prepared by the trade unions or before the certification bodies.



16. Sanctioning system

Anyone responsible for any of the following conducts is subject to financial and disciplinary sanctions:

- carrying out acts of retaliation against the whistleblower or related persons in relation to reports;
- obstacle or attempted obstacle to making the report;
- violation of the confidentiality obligations provided for by the whistleblowing procedure and decree;
- failure to establish reporting channels according to the requirements of the whistleblowing decree;
- failure to adopt a procedure for making and managing reports or failure to comply with the whistleblowing decree;
- failure to verify and analyse the reports received.

With regard to the administrative fines provided for by the legislation, the Decree lists the following:

- a. from Euro 10,000 to Euro 50,000 when it ascertains that the natural person identified as responsible has committed retaliation;
- b. from Euro 10,000 to Euro 50,000 when it ascertains that the natural person identified as responsible has obstructed the report or has attempted to obstruct it;
- c. from Euro 10,000 to Euro 50,000 when it ascertains that the natural person identified as responsible has violated the obligation of confidentiality referred to in art. 12 of Legislative Decree no. 24/2023. This is without prejudice to the sanctions applicable by the Guarantor for the protection of personal data for profiles of competence based on the regulations on personal data;
- d. from Euro 10,000 to Euro 50,000 when it ascertains that no reporting channels have been established; in this case, the steering body is responsible and considered in both public and private sector bodies;
- e. from Euro 10,000 to Euro 50,000 when it ascertains that no procedures have been adopted for the making and management of reports or that the adoption of such procedures does not comply with the provisions of the decree; in this case, the steering body is responsible and considered in both public and private sector bodies;
- f. from Euro 10,000 to Euro 50,000 when it ascertains that the verification and analysis of the reports received has not been carried out; in this case, the manager of the reports is responsible and considered;
- g. from Euro 500 to Euro 2,500, when the civil liability of the reporting person for defamation or slander in cases of wilful misconduct or gross negligence is ascertained, even with a first instance judgment, unless the same has already been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial authority.

17. Information and publication channels and training systems

This procedure is disseminated by uploading it to the company website, displaying it on the company bulletin boards and any other tool deemed appropriate.

The Company has organised training activities on the regulations in force and the procedure, to ensure the most effective application of the same and the widest knowledge



of the rules on reporting, the functioning of and access to the channels and tools made available for making reports and the measures applicable in the event of violations.

18. How reports are stored

The Whistleblower is required to document the entire process of managing the same, using computer and/or paper supports, and to keep all the related documentation, in order to ensure complete traceability of the interventions undertaken for the fulfilment of its institutional functions.

All documentation must be kept for the time necessary to manage the report and, in any case, no later than five to 5 years from the closure of the reporting procedure.

In the case of documents in electronic format, they will be stored in a repository protected by authentication credentials, known only to the Whistleblowing Manager or to expressly authorized subjects.

Paper documents are stored in an identified locked place whose access is allowed only to the function/body responsible for managing reports or to expressly authorized subjects.

In the case of use of channels for verbal reporting, the same is recorded on computer supports and stored in a repository protected by authentication credentials known only to the Whistleblowing Manager or by the subjects authorized by the same.

If the report is made orally during a direct meeting, it shall, subject to the consent of the Whistleblower, be documented by recording on a device suitable for storage and listening or by means of minutes. In the case of minutes, the Whistleblower may verify, rectify and confirm the minutes of the meeting by signing them.

19. Personal data processing

The processing of personal data deriving from the management of reports and internal reporting channels, is carried out in accordance with the provisions of EU Reg. 2016/679 and Legislative Decree 196/2003 and subsequent amendments. The Company has defined its own model for receiving and managing internal reports, identifying technical and organisational measures suitable for ensuring a level of security adequate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment, pursuant to art. 35 of EU Reg. 2016/679.

The relationship with the Whistleblowing Manager is governed by an assignment, drawn up in accordance with the provisions of art. 29 EU Reg. 2016/679 and by Article 2-quaterdecies of Legislative Decree Legislative Decree 196/2003 as amended.

The Whistleblowers and the persons involved must be provided with appropriate information pursuant to art. 13 and 14 EU Reg. 2016/679, published on the Company's website in the section dedicated to Whistleblowing, to which reference is made for further details.

With reference to the exercise of the rights and freedoms of the data subject, in the event that the same is the person involved, the rights referred to in Articles 15 to 22 of EU Reg. 2016/679 may not be exercised if this may result in an actual and concrete prejudice to the confidentiality of the identity of the whistleblower (see Article 2-undecies of the Privacy Code and Article 23 of EU Reg. 2016/679) and/or to the pursuit of the objectives of compliance with the relevant legislation of reporting illegal conduct.

The exercise of rights by the person concerned (including the right of access) may therefore be exercised within the limits of the applicable law and following an analysis by the relevant bodies, in order to reconcile the need to protect the rights of individuals

with the need to combat and prevent violations of the rules of good corporate governance or the applicable regulations on the subject.

Personal data that is manifestly not useful for the processing of a specific report is not collected or, if collected, will be deleted immediately.

Sabino Mauro Morra
CEO

NATIONAL MOLDING ITALIA srl
Socio unico
Via Tassinari, 16 - 10028 TROFARELLO (TO)
Tel. 011 8448711 - Fax 011 9493730
Cod. Fisc. e Part. IVA 07945330012