
REPORTING PROCEDURE

pursuant to Legislative Decree no. 24/2023 (so-called "*Whistleblowing*")

REVIEW	DATE	ACTIVITIES	APPROVED BY
00	23/02/2026	First issue	Natale Mozzanica - CEO



TABLE OF CONTENTS

1. INTRODUCTION.....	5
2. RECIPIENTS.....	6
3. DEFINITIONS.....	7
3.1 VIOLATIONS.....	7
3.2 VIOLATION INFORMATION.....	7
3.3 REPORTING.....	7
3.3.1 ANONYMOUS REPORTING.....	7
3.3.2 BAD FAITH REPORTING.....	7
3.3.3 DETAILED REPORTING.....	8
3.3.4 PUBLIC DISCLOSURE.....	8
3.4 REPORTING PERSON.....	8
3.5 PERSON REFERRED.....	8
3.6 WORK CONTEXT.....	8
3.7 PERSON INVOLVED.....	9
3.8 FACILITATOR.....	9
3.9 PERSON IN CHARGE OF MANAGING REPORTS (PERSON IN CHARGE).....	9
3.10 COMPETENT AUTHORITY.....	9
4. PRINCIPLES.....	10
4.1 PURPOSE.....	10
4.2 RIGHT TO REPORT.....	10
4.3 SUBJECT OF THE REPORT.....	10
5. REPORTING PROCEDURE.....	12
5.1 OPEN REPORTING.....	12
5.2 REPORTING CHANNELS.....	12
5.2.1 INTERNAL REPORTING.....	12
5.2.2 CONFLICT OF INTEREST.....	13
5.2.3 EXTERNAL SIGNALING.....	13
5.2.4 PUBLIC DISCLOSURES.....	13

5.3	REGISTER OF REPORTS	14
5.3.1	SPECIFICATIONS FOR REPORTS MADE ORALLY.....	14
6.	INTERNAL REPORTING PROCEDURES AND FOLLOW-UP.....	15
6.1	PROCEDURE	15
6.1.1	RECEIPT OF THE REPORT AND RESPONSE TO THE WHISTLEBLOWER	15
6.1.2	PRE-VERIFICATION OF THE ALERT.....	15
6.1.3	INTERNAL INVESTIGATION.....	16
6.1.4	FEEDBACK TO THE WHISTLEBLOWER	18
7.	PROTECTION OF THE WHISTLEBLOWER AND SIMILAR PERSONS.....	19
7.1	CONFIDENTIALITY AND SECRECY.....	19
7.1.1	CONSENT TO THE DISCLOSURE OF THE IDENTITY OF THE WHISTLEBLOWER.....	20
7.2	PROTECTION AGAINST RETALIATION	20
7.3	LIMITATIONS OF THE WHISTLEBLOWER'S LIABILITY	21
8.	MISUSE OF THE REPORTING SYSTEM.....	23
9.	PROCESSING OF PERSONAL DATA.....	24
9.1	RETENTION OF PERSONAL DATA AND DOCUMENTATION RELATING TO THE REPORT.....	24
10.	MISCELLANEOUS.....	25
10.1	POLICY REFERENCES.....	25
10.2	REQUESTS FOR INFORMATION	25
10.3	TRAINING	25
10.4	EFFECTIVE DATE.....	25
	ANNEX 1 – FACSIMILE REPORT FORM.....	26
	ANNEX 2 - WHISTLEBLOWING PRIVACY POLICY PURSUANT TO ART. 13 AND 14 REGULATION (EU) NO. 679/2016 – GDPR.....	29



1. Introduction

On 15 March 2023, Legislative Decree no. 24/2023 (hereinafter also referred to as the "**Whistleblowing Decree**" or just the "**Decree**") was published in the Official Gazette implementing EU Directive 2019/1973, concerning the protection of persons who report breaches of European Union law and laying down provisions concerning the protection of reporting persons (or so-called "**Whistleblowers**").

"**Whistleblowing**", in particular, means the reporting of behaviours, acts or omissions, in violation of the provisions of Legislative Decree 231/2001, or of 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 work context, public or private.

Mozzanica & Mozzanica S.r.l. (even just "**Mozzanica S.r.l.**" or the "**Company**") has adopted a system aimed at promoting a corporate culture characterised by correct behaviour, ensuring a working environment in which employees feel free to report any unlawful conduct.

This procedure (hereinafter the "**Policy**") indicates in which cases and in what way misconduct can be reported, also clarifying how to deal with such reports. Reporting persons should not fear retaliation for making a report of misconduct in good faith. In fact, these people will be guaranteed the utmost confidentiality.

This Policy complies with regulatory provisions but also encourages reporting persons to collaborate in order to contribute to the satisfaction of the high standards of *corporate governance integrity* that Mozzanica S.r.l. has set itself.

This Policy integrates, in compliance with the Italian legislation referred to in Legislative Decree no. 24 of 10 March 2023, any additional channel adopted aimed at the emergence of conduct contrary to the ethics of the group and the individual national laws applicable from time to time and is applied whenever the whistleblower's activity or the reported conduct falls within the areas provided for by the Whistleblowing Decree.

2. Recipients

The provisions contained in this document (the "**Policy**") apply to various subjects, internal and external, i.e. the personnel, hired for any reason, of Mozzanica S.r.l., including collaborators, former employees, candidates for job positions, partners, shareholders and also extend – by way of example and not limited to – to partners, suppliers, to all collaborators of suppliers of goods or services in favour of the Company, to freelancers, to consultants who provide their services to the Company.

The management of reports and the related processing of data for the purposes of compliance with Privacy legislation is carried out by Mozzanica S.r.l. in compliance with the applicable legal provisions and ensuring the confidentiality requirements underlying the performance of the preliminary activities.

3. Definitions

3.1 Violations

Conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity, which may consist, by way of example and not limited to:

- administrative, accounting, civil or criminal offences;
- offences that fall within the following matters: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of network and information systems;
- acts or omissions that harm the financial interests of the European Union;
- acts or omissions concerning the internal market, violations of European Union competition and state aid rules that violate corporate tax rules.

3.2 Violation Information

Information, including reasonable suspicions, regarding actual or potential Violations that have occurred or are very likely to occur in the Company where the reporting person works or has worked, or in another company with which the reporting person is or has been in contact in the course of his or her professional activity, as well as attempts to conceal such Violations.

3.3 Reporting

The communication – written or oral – made by the Reporting Person concerning detailed information on the Violations committed, or that on the basis of concrete elements could be committed, in the Company, as well as elements concerning conduct aimed at concealing such Violations and based on precise and consistent factual elements.

3.3.1 Anonymous reporting

A report in which the Whistleblower's personal details are not made explicit, nor can they be uniquely identified.

3.3.2 Bad Faith Reporting

A report that, from the results of the investigation phase, is found to be groundless on the basis of objective elements proving the bad faith of the whistleblower, made with the aim of causing

unfair damage to the person reported. It should be noted that art. Article 16, paragraph 3 of the Whistleblowing Decree provides that the complainant forfeits all the protections recognized by the legislation if in the first instance his criminal liability is ascertained for the crimes of slander or defamation or in any case for crimes committed with the complaint.

Mozzanica S.r.l., considering it necessary for the Company's personnel to be committed, at all levels, to respect the dignity, honour and reputation of everyone, (i) intervenes to prevent abusive, discriminatory or defamatory interpersonal attitudes or in any case carried out in bad faith; (ii) censures such conduct, both by informing the persons whose "bad faith" has been ascertained and by deciding to impose appropriate disciplinary sanctions against them, without prejudice to the provisions contained, on this point, by the Whistleblowing Decree.

3.3.3 Detailed reporting

Reporting in which the narration by the Whistleblower of facts, events or circumstances that constitute the founding elements of the alleged offence (e.g. type of offence committed, reference period, value, causes and purposes of the offence, areas and persons affected or involved, anomaly on the internal control system, etc.) is carried out with a sufficient degree of detail to allow, at least abstractly, to identify useful or decisive elements for the purpose of verifying the validity of the Report itself.

3.3.4 Public Disclosure

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.

3.4 Reporting Person

An individual who reports or discloses Information about Violations acquired in the context of a business context.

3.5 Person Referred

A person named in the internal or external report, or in the public disclosure, understood as the person to whom the violation is attributed or as a person otherwise involved in the reported violation or public disclosure.

3.6 Work context

Present or past work activities carried out at the Company through which, regardless of the nature of such activities, a Reporting Person acquires Information on Violations and in the context of which he or she may risk retaliation in the event of a Report.

3.7 Person Involved

A person or entity named in a Report as a person to whom the Violation is attributed or with whom the person is associated.

3.8 Facilitator

Person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance is kept confidential.

3.9 Person in Charge of Managing Reports (Person in Charge)

It is the natural or legal person in charge of the management of the Internal channel.

The Person in Charge must guarantee his/her autonomy with respect to the Report and must be specifically trained in the management of the same.

The Persons in Charge of Mozzanica S.r.l. are identified as the **HR Manager** and the **HR Manager Assistant** of Mozzanica S.r.l., who will be responsible for managing the phase of receiving, examining and evaluating reports in coordination with the Company.

3.10 Competent Authority

The national authority designated under the applicable law of the country in which the Company was incorporated to receive and follow up on Reports, as well as to provide feedback to Reporting Persons.

4. Principles

4.1 Purpose

The purpose of this Policy is to govern the process of transmission, receipt, analysis and management of Reports, including the archiving and subsequent deletion of both the Report and the documentation related to it, in order to discover, examine and remove incorrect operational conduct, conduct harmful to the Company as a whole.

4.2 Right to Report

Any person who works for the Company or is in contact with it in the course of their professional activities or who obtains information about a Violation in a Work Context has the right to make Reports. This can include, for example, full-time employees, temporary employees, contract employees, part-time employees, seconded employees, candidates, potential employees, interns, former employees, officers, directors, members of the advisory board, (sub)contractors, suppliers and their employees.

The conduct of a person who works for the Company and being aware of a potential Violation does not report it according to this Policy may be considered a Violation, which may result in disciplinary action and which in the most extreme case may lead to the termination of employment or any other employment relationship with the Company or other legal proceedings.

4.3 Subject of the Report

There is no exhaustive list of offences or irregularities that can be the subject of whistleblowing. Reports concerning anomalies, irregularities or crimes committed both in the interest and to the detriment of the entity are considered relevant.

Reports may also concern violations of national or European Union regulatory provisions that harm the public interest or the integrity of the Public Administration or private entity.

The unlawful conduct reported must concern situations of which the subject has become directly aware due to the employment relationship and include the information acquired on the occasion of and/or due to the performance of work duties, even casually.

On the other hand, reports based on mere suspicions or rumors are not worthy of protection: this is because it is necessary both to take into account the interest of third parties subject to the information reported in the report and to prevent the entity from carrying out internal inspection activities that are not very useful and in any case expensive.

In this perspective, it is advisable that the reports be as detailed as possible and offer as many elements as possible in order to allow the body responsible for managing them to carry out the necessary checks.

N.B. Complaints of a personal nature of the reporting person or concerning claims/instances that fall within the discipline of the employment relationship are not covered by the subject of whistleblowing. The Whistleblowing system should not be used as a system for filing general complaints, sharing personal opinions or feelings, inquiring about products and warranties, or seeking help in the event of an immediate threat to life or property.

5. Reporting procedure

5.1 Open reporting

All Reporting Persons are encouraged to report openly and directly, by providing their contact details, any malpractice, misconduct, danger, etc., of which they are aware under this Policy, if there is a reasonable suspicion of a Breach.

The Policy does not prevent employees and managers from speaking with their supervisor or the person directly responsible for the matter to be reported. This is usually the easiest way to deal with a problem related to the work environment, to clear up misunderstandings and to ensure a good and open working atmosphere.

5.2 Reporting Channels

Reporting Persons have several options available to them to submit reports effectively and reliably. All Reports may be made verbally (e.g., by telephone), in writing, or electronically. At the request of the Reporting Person, it is possible to organize a direct meeting for the presentation of the Report.

A Referral may be submitted through internal Referral channels, i.e. to internal contacts or via a Referral hotline provided by an authorized external service provider ("**Internal Referral**").

Alternatively, the Reporting Person may also contact the responsible authority through an external Reporting channel designated by the country in which the Company was incorporated, such as the police or a data protection supervisory authority ("**External Reporting**").

5.2.1 Internal Reporting

Internal Reporting ensures that Breach Information reaches the people closest to the cause of the Violation, who can resolve the Breach and take corrective action. Therefore, Internal Signaling should preferably be the first choice of Signaling.

The Persons in Charge of Mozzanica S.r.l. are identified as the HR Manager and the HR Manager Assistant of Mozzanica S.r.l., who will be responsible for managing the phase of receiving, examining and evaluating reports in coordination with the Company.

In accordance with the provisions of the Whistleblowing Decree, the Company has set up the following internal reporting channel, accessible:

on the page: <https://www.mozzanica.eu/it/governance/segnalazioni.html>, available on the Company's website in the "Governance – Reporting" section.

The platform used by the Company is suitable for guaranteeing multiple reporting

methods:

1. In writing, by filling in the fields that will open on the pages of the platform;
2. Oral, through a voice messaging system.

5.2.2 Conflict of interest

In the event that the Person in Charge coincides with the Person Involved in the Report, the Whistleblower may make an External Report

5.2.3 External Signaling

The Reporting Person may make an external report (to the National Anti-Corruption Authority "ANAC") if, at the time of its submission, one of the following conditions is met:

- a) there is no mandatory activation of the internal reporting channel within his/her work context, i.e. this, even if mandatory, is not active or, even if activated, does not comply with the provisions of the relevant legislation;
- b) the reporting person has already made an internal report pursuant to the relevant legislation and the same has not been followed up;
- c) the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

5.2.4 Public Disclosures

The disclosure of Violations to the press must only take place in absolutely exceptional cases as it involves significant consequences for the Company. In fact, fake news can seriously damage the Company's reputation.

Prior to disclosure, the Reporting Person should have already submitted an Internal or External Report and, after the expiry of the period of 3 (three) months, or 6 (six) months in duly justified cases, from the submission of the Report, neither the Company nor the Competent Authority has provided feedback or taken adequate measures to remedy the Breach.

Alternatively, before making a Public Disclosure, the Reporting Person must ensure that they have reasonable grounds to believe that the Breach poses an imminent or obvious danger to the public interest or, in the case of an External Report, that they will be retaliated against or

that, due to the particular circumstances of the case, there is little prospect of effective action being taken against the Breach by the Competent Authority.

5.3 Register of Reports

In order to ensure the secrecy and immediate availability of the Reports made in written and oral form, a Register of Reports is maintained and updated where they are kept by and under the responsibility of the Person in Charge, also through the support of the platform selected by the Company to carry out these operations.

The archived reports and the documentation accompanying them will be kept for a maximum period of 5 (five) years from the communication of the Whistleblower's Feedback.

5.3.1 Specifications for Reports made orally

The following points apply to Reports made orally:

- If a recorded telephone line or other recorded voice messaging system is used for the Report, the report, subject to the consent of the reporting person, is documented by the Person in Charge by recording on a device suitable for storage and listening or by full transcription.
 - In the case of a transcript, the Reporting Person may verify, rectify or confirm the content of the transcript by means of his/her signature.
- If an unregistered telephone line or other unrecorded voice messaging system is used for the Report, the Report is documented in writing by means of a detailed report of the conversation by the Person in Charge. The Whistleblower may verify, rectify and confirm the content of the transcript by means of his signature.
- When, at the request of the Reporting Person, the report is made orally during a meeting with the Person in Charge, it, subject to the consent of the reporting person, is documented by the staff in charge by recording it on a device suitable for storage and listening or by means of a report.
 - In the case of minutes, the Reporting Person may verify, rectify and confirm the minutes of the meeting by signing them.

The investigation and assessment activities are the exclusive responsibility of the Person in Charge. The Report will be documented and only the necessary data will be collected and processed.

The Reporting Persons, in compliance with their confidentiality, are required to cooperate with the Person in Charge of the investigations during their performance, also in order to clarify the information communicated.

In the event that it is necessary to make use of the technical assistance of third-party professionals, as well as the specialist support of personnel from other company functions/departments, the Person in Charge must obscure and/or guarantee the confidentiality and non-dissemination of any type of data that may allow the identification of the Reporting Person or any other Person Involved (such as, for example, to the facilitator or other persons mentioned in the report).

If the involvement of internal parties other than the Person in Charge (e.g. other company functions) is necessary, the confidentiality obligations expressly provided for in the Policy and expressly sanctioned by the internal Disciplinary System must also be extended to them.

If such data are necessary for the investigation conducted by external parties (possibly involved by the Person in Charge), it will be necessary to extend the duties of confidentiality and confidentiality provided for by the Whistleblowing Decree for the Person in Charge also to such external parties through specific contractual clauses to be included in the agreements entered into with the external party. In addition, in both cases, the necessary privacy designations must be ensured, in line with what is established in the organizational act.

If necessary, on the basis of the determined results, other interested parties will be involved, including, but not limited to, the Authorized Decision Makers and the Competent Authorities, to whom the corresponding data will be transmitted.

N.B. All other subject matter of the Report, in compliance with the protection of the confidentiality of the identity of the Whistleblower, may be transmitted to the judicial authorities for the profiles of their respective competence.

Once the assessment activity has been completed, the Person in Charge of Managing the Report may:

- **archive the Report** as unfounded, justifying the reasons, which will be recorded in the Register of Reports, together with all the relevant information obtained during the internal investigation activities carried out;
- **declare the Report well-founded** and contact the competent internal bodies/functions for the relevant follow-up (e.g. company management, General Manager, legal

department or human resources).

In any case in which the Report is archived at the end of the internal investigation, it will remain confidential and available only to the Person in Charge for the activities envisaged by this Policy in accordance with the legal requirements dictated, in particular, by the Whistleblowing Decree.

6.1.4 Feedback to the Whistleblower

The Reporting person will be informed by the Person in Charge of the progress of the procedure or of the measures aimed at following up on the Report.

The **Feedback to the Whistleblower will be provided within three (3) months** of confirmation of receipt of the Report, or, if in exceptional cases no confirmation has been provided, three (3) months after the expiry of the seven (7) day period after the Reporting is made. Therefore, upon expiry of the aforementioned deadline, the Person in Charge may notify the Whistleblower:

- the filing of the report, justifying the reasons;
- the verification of the validity of the report and its transmission to the competent internal bodies;
- the activity carried out so far and/or the activity he intends to carry out.

In the latter case, the Person in Charge is required to communicate, within ten (10) days from the filing of the Report or from the transmission to the competent internal bodies, the subsequent final outcome of the Investigation of the Report (archiving or ascertainment of the validity of the Report with transmission to the competent bodies).

N.B. it is not necessary to conclude the assessment activity within the three months, considering that there may be cases that require more time for the purposes of verification. Therefore, it is a finding that, at the end of the indicated term, can be definitive if the investigation has been completed or of an interlocutory nature on the progress of the investigation, which has not yet been completed.



7. Protection of the Whistleblower and Similar Persons

One of the main cornerstones of the whistleblowing discipline is represented by the protections granted to the whistleblower for reports made in compliance with the discipline.

In particular, the Decree is concerned with protecting the Whistleblower with:

- the obligation of confidentiality of his identity;
- the prohibition of retaliatory acts against him;
- the limitation of its liability for the collection or dissemination of certain types of protected information.

These protection measures, with some exceptions, apply not only to the reporting party but also to other subjects who could be the recipients of retaliation, due to the role assumed or the particular proximity or relationship with the reporting person. In particular, these are the following subjects (the "**Assimilated Subjects**"):

- **facilitator**, i.e. the natural person who assists the Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- persons in the **same working context as the whistleblower**, complainant or person who makes a public disclosure and who are linked to them by a stable emotional or kinship bond within the fourth degree;
- **work colleagues** of the whistleblower, complainant or person making a public disclosure, who work in **the same working context** as the whistleblower and who have a **habitual and current relationship** with that person;
- entities owned - exclusively or in majority participation by third parties - of the whistleblower, complainant or person who makes a public disclosure;
- entities where the whistleblower, complainant or public disclosure person works.

7.1 Confidentiality and secrecy

The Company, in preparing and implementing its Internal Reporting channels, guarantees the confidentiality of the identity of the Whistleblower, the Reported and any other persons involved, as well as the content of the Report and the related documentation.

In principle, the identity of the Whistleblower and any information from which it 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, unless the Reporting Person consents to disclosure or there is a legal obligation to disclose.

In the context of the disciplinary proceedings initiated by the entity 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.

7.1.1 Consent to the disclosure of the identity of the Whistleblower

The Company is generally obliged, under the European Union's General Data Protection Regulation ("GDPR") to inform the Reporting Person about the proposed disclosure of his or her identity and to seek his or her prior express consent.

The Reporting Person should be aware that once their identity has been disclosed on the basis of their consent, they may withdraw consent at any time but that the disclosure made cannot be revoked.

Without the consent of the Reporting Person, his/her identity will only be disclosed if this represents a necessary and proportionate obligation imposed by Union or national law in the context of investigations by national authorities or judicial proceedings. In such cases, prior notice shall be given to the reporting person by written communication of the reasons that make it necessary to disclose the confidential data.

N.B. As part of the disciplinary proceedings initiated by the Company against the alleged perpetrator of the reported conduct, the identity of the Whistleblower cannot normally be revealed.

If the complaint is based, in whole or in part, on the Report and the identity of the Whistleblower is indispensable for the defense of the person who has been charged with the disciplinary charge or of the person involved in the Report, the latter will be used for the purposes of disciplinary proceedings only with the express consent of the reporting person to the revelation of his or her identity. In such cases, prior notice shall be given to the reporting person by written communication of the reasons that make it necessary to disclose the confidential data.

If the reporting party 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.

7.2 Protection against retaliation

Any person who makes a Report in good faith or cooperates with the investigation of a Violation should not expect adverse consequences or retaliation (e.g., suspension, termination, demotion, transfer of duties, change of workplace, reduction of salary, change of working hours, insufficient evaluation, disciplinary action, or discrimination) as a result of the Report or its cooperation in the Reporting process. Threatening or attempting retaliation is also not allowed.

This protection against retaliation also applies to Assimilated Subjects.

If, notwithstanding the above prohibition, such retaliation nevertheless occurs, it may be reported as Violations in accordance with section 4.2 through the Reporting channels provided therein. The Company will not tolerate any discrimination, harassment or the like. The Company will examine the circumstances of each case and may take temporary or permanent measures to protect whistleblowers, etc., and to safeguard the interests of Mozzanica S.r.l. The Company will inform the interested parties in writing of the outcome of their investigations.

Anyone who violates this prohibition of retaliation will be subject to disciplinary action which, in the most extreme case, may lead to dismissal.

7.3 Limitations of the Whistleblower's liability

A further protection granted by the Whistleblowing Decree 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, civilly or administratively:

- 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);
- infringement of the provisions relating to the protection of copyright;
- violation of the provisions relating to the protection of personal data;
- disclosure or dissemination of information about violations that offend the reputation of the person concerned,

provided that:

- 1) at the time of disclosure or disclosure, there are reasonable grounds to believe that the information is necessary to reveal the reported breach;
- 2) the report is made in compliance with the conditions provided for by the Whistleblowing Decree to benefit from protection against retaliation (well-founded reasons to believe the

facts reported to be true, the violation is among those that can be reported and the methods and conditions of access to the report are respected).

Where the acquisition is a crime, the criminal liability and any other civil, administrative and disciplinary liability of the reporting person remains unaffected.



8. Misuse of the Reporting system

The Reporting Person must ensure that they make a Report in good faith, objectively, accurately, and completely.

If examination of the Report reveals that, for example, there is no reasonable suspicion of a Violation or that the facts are insufficient to substantiate a suspicion, the Reporting Person who made the Report in good faith will not be subject to disciplinary action.

Conversely, a Reporting Person who deliberately abuses the Reporting system to make false Reports may face disciplinary action. Violation of the Reporting system through, for example, manipulation, cover-up, or violation of confidentiality agreements may also result in disciplinary measures such as warnings or dismissals and may have consequences under applicable civil or criminal law.

A person who makes, with intent or gross negligence, reports that are found to be unfounded, aimed at the sole purpose of damaging or causing prejudice to persons, processes or the Company, may be subject to disciplinary measures, in line with the relevant CCNL, as well as to the further appropriate actions provided for by law.

9. Processing of personal data

Any processing of personal data, provided for by the Policy, must be carried out in accordance with EU Regulation 2016/679 (GDPR) and Legislative Decree no. 196 of 30 June 2003.

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

The processing of personal data relating to the receipt and management of reports is carried out by the Company in its capacity as data controller, providing appropriate information to the Whistleblower and the persons involved pursuant to Articles 13 and 14 of the GDPR, as well as adopting appropriate measures to protect the rights and freedoms of the data subjects. To this end, the Company provides data subjects within the scope of this Policy with specific information, attached to this Policy (**Annex 2**), on the processing of personal data carried out in relation to the acquisition and management of the reports governed herein.

In addition, the Company, in line with the provisions of Article 13 of the Whistleblowing Decree, as well as in compliance with the provisions of Articles 24 and 32 of the GDPR, identifies suitable technical and organisational measures to ensure a level of security adequate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment (DPIA), regulating by contract or other legal act pursuant to art. 28 of the GDPR the relationship with any external suppliers who process personal data on its behalf with the qualification of data processors.

9.1 Retention of personal data and documentation relating to the Report

The Reports and the related documentation are kept for the time necessary for the processing of the same and in any case for a period of time not exceeding **five (5) years**.

If criminal, civil or disciplinary proceedings are initiated as a result of a reported Violation, the retention period of the report and related documentation may be extended until the legal conclusion of the respective proceedings.

After the above time periods, the personal data will be deleted or made anonymous.

10. Miscellaneous

10.1 Policy References

In order to ensure its availability to all potential Reporting Parties, this Policy is published on the Company's website in the "About" section as well as posted on the company bulletin board. In addition, it can be requested at any time from the Company's Human Resources (HR) department.

10.2 Requests for information

If you have any questions, comments, etc., regarding the provisions of this Policy, please contact the ethics committee at the following e-mail: ethics@mozzanica.eu.

10.3 Training

The Company plans and implements a periodic training programme for its internal staff in order to provide a clear, comprehensive and up-to-date picture of the relevant regulations and this Policy.

In addition, the Company plans and implements, ensuring periodic updating, the training of the Person in Charge.

10.4 Effective Date

This Policy is effective from the date of approval by resolution of the Company's Board of Directors and simultaneous publication.

Annex 1 – Facsimile Report Form

Facsimile Whistleblowing Reporting Form	
NAME AND SURNAME OF THE WHISTLEBLOWER	
FUNCTION HELD WITHIN THE COMPANY - RELATIONSHIP WITH THE COMPANY - PROFESSIONAL QUALIFICATION	
PLACE OF EMPLOYMENT	
TEL/CELL	
E-MAIL	
DATE/PERIOD IN WHICH THE EVENT OCCURRED	
PHYSICAL PLACE WHERE THE EVENT OCCURRED	WITHIN THE COMPANY (indicate place and address)

	OUTSIDE THE COMPANY (indicate place and address)
I BELIEVE THAT THE ACTS OR OMISSIONS COMMITTED OR ATTEMPTED ARE	<input type="checkbox"/> Criminally relevant <input type="checkbox"/> In violation of the Codes of Conduct <input type="checkbox"/> In violation of a company procedure/operating instruction/policy <input type="checkbox"/> In violation of provisions punishable by disciplinary action <input type="checkbox"/> Likely to damage the image of the company <input type="checkbox"/> Likely to cause financial damage to the company <input type="checkbox"/> Other (specify)
DESCRIPTION OF THE FACT (CONDUCT AND EVENT)	
AUTHOR(S) OF THE FACT	



	1. _____ 2. _____ 3. _____
ANY OTHER PERSONS WHO ARE AWARE OF THE FACT AND/OR ABLE TO REPORT ON IT	1. _____ 2. _____ 3. _____
ATTACHMENTS	

PLACE, _____

DATE _____

SIGNATURE _____

I declare that I have received, read and understood the **Whistleblower Privacy Policy** issued to me by Mozzanica & Mozzanica S.r.l. (*January 2024 Edition*):

PLACE, _____

DATE _____



SIGNATURE _____

Annex 2 - WHISTLEBLOWING PRIVACY POLICY pursuant to Articles 13 and 14 of Regulation (EU) No. 679/2016 – GDPR

Data Controller

Mozzanica & Mozzanica Srl with registered office in 23875 Osnago (LC), in Via Martiri Della Liberazione 12, tel. +390392254700 e-mail: privacy@mozzanica.eu

Personal data treaties

- Personal data **included in the report and/or in the acts and/or documents relating to the report** (e.g.: name, surname, contact details, address, job position held, etc.) that may refer to you or, also, to the persons indicated in the report or to other parties involved, as possible perpetrators of the unlawful conduct
- "Special" **data** (formerly "Sensitive Data") that you may provide us **in the report and/or in the acts and/or documents relating to the report** (e.g.: any belonging to a protected category, data relating to your health) that may refer to you or, also, to the persons indicated in the report or to other parties involved, as possible responsible for the unlawful conduct

Purpose and legal basis of the processing

Activities of receiving and managing the report as well as activities of investigation and ascertainment of the facts covered by the report



Legal basis: *Necessity to comply with a legal obligation pursuant to Art. 6.1 (c) GDPR*



Legal basis: *with regard to "special" data, it is necessary to comply with legal obligations or to exercise our specific rights in the field of labour law, social security and social protection pursuant to Article 9.2 lit. b) GDPR.*

Where necessary, adoption of the measures resulting from the report and, in general, protection of our rights and/or exercise or defense of our right in court



Legal basis: *our legitimate interest, pursuant to Article 6.1 lit. f) of the GDPR, which we believe does not override any of your rights, interests, or fundamental freedoms*

How long we keep your personal data

We will process your data **for the entire duration of the process of managing and concluding the report** and we will keep it **for a maximum period of 5 years** from the date of communication of the final outcome of the reporting procedure, unless judicial or disciplinary proceedings are instituted as a result of the report itself. In this case, your data will be stored for the duration of the procedure



In the event that a dispute arises, we will process your data for the period that is necessary in relation to such dispute

After the above time periods, your data will be **deleted** or anonymized

Personal data that **is manifestly not useful** for the management of a specific report is not collected, or if collected accidentally, is deleted immediately

Your data is not transferred outside the European Economic Area (EEA). However, if this is essential for the pursuit of the purposes described above, such transfer will take place subject to the adoption of adequate guarantee and protection measures as provided for by mandatory legislation

Recipients of personal data

The data may be communicated or made accessible to certain **categories of third-party recipients** such as consultants, law firms, auditing/auditing firms, investigative agencies, judicial authorities, public authorities, police bodies, providers of the Whistleblowing software platform, ANAC. Where necessary, we will appoint these third parties as our **data processors** (pursuant to Art. 28 GDPR)

Within our **corporate organisation**, the Person in Charge specifically identified for the management of Whistleblowing reports and the employees of the other functions involved from time to time in the investigation and assessment of reports may have access to your data. All the aforementioned subjects are bound by a duty of confidentiality and will be authorized and instructed by us to process, pursuant to art. 29 of the GDPR

Personal data will **not** be communicated to subjects other than those identified nor will they be disseminated or disclosed, without the **consent** of the whistleblower, unless there is a legal obligation to disclose

Nature of the provision of data

The provision of your data for the purposes indicated in this policy is **optional**. In the event of non-delivery, partial or incorrect provision, **we will not** be able to manage the report. Any **anonymous** reports will be taken into account only if adequately substantiated and evidence-based

If the recorded telephone line or other recorded voice messaging system is used for the report, the report, **subject to the consent** of the person reported, will be documented by the staff in charge by recording on a device suitable for storage and listening or by means of a report

Your rights

You may exercise your rights under the GDPR at any time, including your right to request:

- **access** to your data, together with information on the purpose of the processing, the category of data processed, the recipients of the data, where possible the retention period or the criteria used to determine it, the existence of the following additional rights



- the **rectification** of your data, if they are inaccurate or incomplete
- the **deletion** of your data, if one of the conditions set out in Article 17 of the GDPR applies.
- the **restriction** of the processing of data concerning you
- your data in a structured, commonly used and machine-readable format, also in order to transmit them to another controller, if the processing is based on consent or on a contract and is carried out by automated means (so-called "data processing"). **right to data portability**)

You also have the right to:

- **object** to the processing of your data, unless there are compelling legitimate reasons of the Data Controller to proceed with the processing
- lodge a **complaint** with the Guarantor for the protection of personal data, following the procedures and indications published on the official website of this authority (www.garanteprivacy.it)

We will notify each of the recipients of the data of any rectification or erasure or restriction of processing, unless this proves impossible or involves a disproportionate effort.

The exercise of the foregoing rights is not subject to any formal constraint and is free of charge. We can only require you to **verify your identity** before taking any further action as a result of your request.

To exercise your rights, you can write an e-mail or send a request to the contact details indicated in the [Data Controller section](#).

The aforementioned rights cannot be exercised by the person involved or by the person mentioned in the report for the necessary time and to the extent that this constitutes a necessary and proportionate measure, pursuant to art. 2-undecies of the Privacy Code as the exercise of these rights could result in an actual and concrete prejudice to the protection of the confidentiality of the identity of the reporting person.

Ed. January 2024

I declare that I have received and read the **Whistleblowing privacy policy** issued to me by Mozzanica & Mozzanica S.r.l. (January 2024 Edition)