

## Whistleblowing, reporting procedures, implementation and monitoring of the Code of Ethics

# Methods of implementation and control of the Code of Ethics

### Managers and department heads

Following the adoption of the Code, executives and department heads promote its values, raise awareness of ethical issues, support the application of the criteria of conduct, periodically verify the degree of implementation, develop and disseminate appropriate procedures, ascertain any violations and propose the sanctions provided for in the contracts, and report regularly to the Board of Directors, making proposals for revision where necessary.

### Relations with internal control bodies

Managers and supervisors collaborate with the Supervisory Body established pursuant to Legislative Decree 231/01, promptly reporting any violations of the Code.

### Violation of the Code of Ethics

All interested parties, both internal and external, shall report any non-compliance in writing to the Board of Directors and the Supervisory Board, in accordance with the

procedures laid down. The Supervisory Board shall protect whistleblowers against retaliation and shall keep their identity confidential, except where required by law.

## Consequent disciplinary measures

Violation of the principles of the Code, when constituting a disciplinary offence, shall result in the immediate initiation of proceedings, regardless of any criminal proceedings. For managers, the measures provided for in the National Collective Labour Agreement shall apply. Collaboration and supply contracts shall include express termination clauses in the event of conduct contrary to the Code.

## Violations related to Legislative Decree 231/01

The ethical principles relevant to the prevention of offences under Legislative Decree 231/01 are an essential part of preventive control. The rules of conduct set out in the Code are a reference point for recipients in their relations with other parties.

## Dissemination, communication and training

Training on the Code and 231 risks is mandatory. The Company adopts an annual plan based on role and risk (new hires; annual refresher courses; advanced modules for at-risk functions; information sessions for critical suppliers/partners with acknowledgement of the Code). Activities are tracked (attendance, tests, certifications) and effectiveness is monitored (coverage, outcomes, audit closure).

The Supervisory Board receives reports at least annually. Unjustified non-participation is handled in accordance with the disciplinary system and contracts. In commercial and

assignment relationships with third parties, clauses and declarations are provided to formalize the commitment to comply with the Code and regulate penalties in the event of violations.

## Whistleblowing (D.Lgs. 24/2023)

The whistleblowing protection framework was established by Law 179/2017 (which amended Article 6 of Legislative Decree 231/2001) and was updated by Legislative Decree 24/2023, implementing Directive (EU) 2019/1937.

Our system guarantees confidentiality of identity and content, the possibility of anonymous reports, prohibition of retaliation and management of reports by the Supervisory Body or designated persons. The Supervisory Body sends an acknowledgement of receipt within 7 days and a response within 3 months; all stages are tracked in confidential registers with secure data storage, in compliance with privacy regulations. Employees, senior managers, collaborators, consultants, agents and suppliers can report violations of the law, Model 231 and the Code of Ethics (including corruption between private individuals, fraud, predicate offences, serious violations in the areas of health/safety, the environment, privacy and competition).

Complaints of a purely personal nature, which are not relevant to the public interest or the organizational structure, are excluded from the scope of whistleblowing; such complaints should be addressed to HR channels. Instructions and channels are published on the intranet/website and in the information notices. The Company uses a dedicated

platform, compliant with Legislative Decree 24/2023 and Article 6 of Legislative Decree 231/2001, which ensures confidentiality, anonymity and full traceability.

## Supervisory Body

After adopting the Model of Organization, Management and Control, (MOGC) pursuant to Legislative Decree 231/2001, the Company established a Supervisory Body (SB), which is responsible for supervising the prevention of offences and compliance with ethical principles. The SB operates autonomously and independently, with a dedicated budget and full access to documents, premises and systems.

It has adequate powers of inspection to ensure the implementation and updating of the MOGC and the Code. Its functions include: monitoring compliance with the MOGC and the Code; proposing updates; carrying out checks and controls with quarterly reports and an annual report, also with internal or external professional support; promoting sanctions where necessary; managing reports (taken on within 7 days, responded to within 90 days), ensuring confidentiality and timeliness.

Function managers and operational representatives must cooperate with the SB, monitor the application of the Code by employees and report violations or anomalies. The SB is an essential safeguard for legality and proper management, protecting the integrity of the company, its assets, reputation and founding values.