Whistleblowing Policy

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Prepared by the Tecniplast General Affairs Department

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1. INTRODUCTION AND REGULATORY REFERENCES

Whistleblowing refers to the reporting, by a stakeholder (whether internal or external to the company), of fraudulent or unlawful activities within a public body or a private entity.

Whistleblowing was first comprehensively regulated at the national level through Legislative Decree No. 24/2023, implementing European Directive 2019/1937. This legislation establishes, within a single framework applicable to both the public and private sectors, the protection regime for individuals who report unlawful conduct carried out in violation of national or European regulations, based on reasonable grounds and detrimental to the public interest or the integrity of the organization

The regulatory framework has been further supplemented by ANAC Guidelines adopted by resolution dated 12 July 2023, setting out principles concerning internal reporting channels and procedures for submitting and managing external reports.

The objective of this regulatory framework is to prevent and combat unlawful conduct within public and private organizations by encouraging the disclosure of fraudulent activities that may harm the interests of the organization and of which the reporting person becomes aware in the context of a working relationship. It also aims to ensure a high level of protection for whistleblowers by establishing secure communication channels within organizations.

In light of the above, this Policy provides clear operational guidance regarding the subject matter, content, recipients, and reporting methods of whistleblowing reports, as well as the protection measures available to whistleblowers in accordance with applicable legislation.

2. SCOPE OF APPLICATION

Subjective Scope

KW Apparecchi Scientifici S.r.l. is required to comply with whistleblowing regulations pursuant to Legislative Decree No. 24/2023 implementing European Directive 2019/1937 on the protection of persons reporting breaches of national or European Union legislation.

Objective Scope

From an objective perspective, whistleblowing regulations apply to violations of national and European Union laws that undermine the public interest or the integrity of a public administration or private entity and that the reporting person has become aware of in a public or private work-related context.

Reports include information, including reasonable suspicions, concerning violations that have been committed or are likely to be committed, as well as actions aimed at concealing such violations.

Reports may concern:

- Violations of national laws relating to offenses under Legislative Decree 231/2001 and breaches of the Company's Organizational Model 231;
- Misconduct relating to public procurement, financial services, money laundering and terrorist financing, product safety, transport safety, environmental protection, personal data protection, and information system security;
- Administrative, accounting, civil, or criminal offenses;
- Violations of European Union legislation;
- Acts or omissions affecting the financial interests of the European Union;
- Acts or omissions affecting the internal market and impairing the free movement of goods, persons, services, or capital;
- Conduct that defeats the object or purpose of the European Union provisions listed above.

Excluded from the scope of whistleblowing are reports:

- Relating to the personal interests of the reporting person and their individual employment relationship;
- Concerning national security and defense;
- Relating to violations already subject to mandatory and specific reporting procedures.

A report must contain:

- A clear description of the reported facts;
- Information regarding the time and place where the facts occurred;
- Identification details or other information useful for identifying the reported person.

A report may be deemed inadmissible where:

- Essential information is missing;
- The allegations are manifestly unfounded;
- The facts described are too generic to be understood;
- Only documentation is provided without an actual report of misconduct;

The report is submitted solely for retaliatory, intimidating, defamatory, or slanderous purposes, or is intentionally or grossly negligent and unfounded.

Inadmissible or non-actionable reports will be archived. Where a report is admissible and actionable, an internal investigation will be initiated to assess its merits.

3. PERSONS INVOLVED

Persons Entitled to Submit Reports and Protected Persons

The individuals covered by this Policy include both internal and external stakeholders. Examples include:

- Employees of public administrations and public-sector bodies;
- Employees of private-sector organizations;
- Self-employed workers, professionals, and consultants;
- Volunteers and trainees, whether paid or unpaid;
- Shareholders and persons with administrative, management, supervisory, monitoring, or representative functions;
- Facilitators;
- Persons connected to the reporting person through a stable emotional or family relationship up to the fourth degree;
- Colleagues who have an ongoing professional relationship with the reporting person.

Protection also applies:

- Before the employment relationship begins, where information was acquired during recruitment or pre-contractual stages;
- During probation periods;
- After termination of the relationship if information was acquired during the employment relationship.

Protection Measures

Protected persons benefit from:

- Confidentiality of identity;
- Prohibition of retaliatory actions;
- Limitation of liability for disclosure of certain protected information.

These protections also extend to:

- Facilitators assisting the whistleblower;
- Family members and persons closely connected to the whistleblower;
- Colleagues maintaining an ongoing professional relationship with the whistleblower;
- Entities owned by the whistleblower;
- Entities where the whistleblower works.

Protection of the Reporting Person

Confidentiality

KW Apparecchi Scientifici S.r.l. guarantees the confidentiality of the whistleblower's identity and of any information or documentation from which their identity may be directly or indirectly inferred.

Prohibition of Retaliation

The whistleblowing system is designed to prevent any form of retaliation against reporting persons and other protected individuals. Retaliation includes any act, omission, behavior, threat, or attempted act causing unjust harm in the workplace.

Limitation of Liability

As provided by law, reporting persons benefit from limited liability for the disclosure and dissemination of certain categories of protected information that might otherwise expose them to criminal, civil, or administrative liability.

Recipients and Management of Reports

Reports are received by the independent certified third-party company Audit People S.r.l., which forwards admissible reports to the internal office responsible for handling reports, consisting of:

- The Administrative Manager;
- The Commercial Area Manager.

Audit People S.r.l. acts as Data Processor under the GDPR and is contractually bound to implement appropriate technical and organizational safeguards. Internal personnel handling reports are duly authorized and trained regarding personal data processing.

Where conflicts of interest arise, reports may be redirected to other authorized individuals or, if necessary, to the company’s top management.

4. INTERNAL REPORTING CHANNELS

KW Apparecchi Scientifici S.r.l. has established three internal reporting channels through the external service provider Audit People S.r.l.:

- ✓ Toll-Free Number: 800 985234
  Voice messaging service available Monday through Friday from 9:00 a.m. to 1:00 p.m. and from 2:00 p.m. to 6:00 p.m. (Italy only).

- ✓ Postal Mailbox Audit People S.r.l. Benefit Corporation
  P.O. Box No. 301
  c/o Centro MBE 0197
  Via Cenisio 37
  20154 Milan, Italy

Important: Reports should clearly indicate "KW Apparecchi Scientifici S.r.l." and include a unique alphanumeric code chosen by the reporting person.

- ✓ Online Platform https://ethicpoint.eu/kw-apparecchi-scientifici/

Reporting persons may also request an in-person meeting pursuant to Article 4(3) of Legislative Decree No. 24/2023. Such meetings will normally be organized within 10 to 15 days and conducted in a manner ensuring confidentiality.

Reports must not be submitted via email (ordinary or certified email/PEC) because this method is not considered adequate to guarantee confidentiality.

Anonymous reports may be processed where sufficiently detailed and supported by appropriate documentation.

5. RECEIPT OF REPORTS

The external company receives the report and forwards it to the designated internal office, issuing an acknowledgment of receipt to the reporting person within seven days.

After preliminary assessment of admissibility and eligibility, an investigation phase is initiated, where necessary involving competent external professionals. Information is gathered by reviewing documentation and, where required, involving internal departments or external experts while safeguarding confidentiality.

- After the investigation, the designated office may:
- Archive the report as unfounded, providing reasons;
- Confirm the report as founded and refer it to the competent internal functions for follow-up action.

- Feedback will be provided, where technically possible, within three months from receipt of the report.
- Documentation and personal data relating to reports are stored securely and retained for the time necessary to complete investigations and for five years following closure of the report, unless legal proceedings require longer retention.
- The system has been designed according to the GDPR principles of privacy by design and privacy by default.

6. EXTERNAL REPORTING CHANNEL

Reporting persons may use the external reporting channel established by ANAC only if:

- No mandatory internal reporting channel exists;
- The internal report has not been followed up;
- There are reasonable grounds to believe retaliation may occur;
- The violation poses an imminent danger to the public interest.

Reports may be submitted through:

- The ANAC online platform;
- A telephone service operated by an agent;
- Direct meetings arranged within a reasonable timeframe.

ANAC evaluates the admissibility of reports and, where appropriate, forwards them to the competent authorities. ANAC must provide feedback within three months.

7. PROCESSING OF PERSONAL DATA RELATED TO REPORTS

Personal data relating to each report are processed in compliance with all applicable data protection legislation, including Regulation (EU) 2016/679 (GDPR) and Legislative Decree 196/2003 (Italian Privacy Code), and in accordance with the principles of transparency, purpose limitation, data minimization, storage limitation, integrity, and confidentiality.

8. FURTHER INFORMATION

For any additional information regarding this procedure, please contact the Tecniplast Group General Affairs Department.