

Whistleblowing Procedure

Approved by the Board of Directors

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AGLATECH14

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INTRODUCTION

Aglatech 14 S.r.l. (hereinafter also the 'Company'), in accordance with the provisions of the Organisation, Management and Control Model (hereinafter also the 'Model'), has set up a special channel for the management of whistleblowing reports concerning:

- unlawful conduct, relevant under Italian Leg. Decree 231/2001 (hereinafter also the 'Decree'), based on precise and concordant facts;
- violations or suspected violations, requests to violate or inducement to commit a violation of the Model, the Code of Ethics and the procedures/protocols adopted by the Company from which a sanction risk may arise pursuant to Italian Legislative Decree no. 231/2001.

The reported conduct may qualify as commission of a specific unlawful conduct or violation and/or as an omission with respect to the requirements of the Organisation, Management and Control Model, the Code of Ethics and/or the procedures/protocols adopted by the Company.

In general, all conduct likely to cause economic, financial or even just reputational damage or harm to Aglatech14 S.r.l. may be reported.

This procedure describes how whistleblowing reports should be handled and how they should be sent to Aglatech 14.

RECIPIENTS

This procedure applies to the Recipients of the Model, such as Directors, Senior and Subordinate Personnel, consultants, collaborators, suppliers, agents and any partners to the extent in which they may be involved in the performance of activities in which it is conceivable that one of the offences set out in the Decree may be committed, and those who act under the direction or supervision of senior management within the scope of their assigned tasks and functions.

GENERAL PRINCIPLES

Recipients are required to make whistleblowing reports in good faith, where it is impossible or inappropriate to use other means of communication to resolve any problems or express any grievances.

Matters of a purely personal nature relating to the whistleblower, such as claims, requests relating to the discipline of the employment relationship or relations with the hierarchical superior or work colleagues, which are outside the scope of the Leg. Decree 231/2001, are not worth reporting, nor will reports submitted for the mere purpose of expressing complaints or settling disputes of a personal nature be considered.

The Decree provides for a number of protections in favour of the bona fide whistleblower, including in particular

- guaranteeing the confidentiality of the whistleblower's identity;
- the prohibition of any direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly connected to the report.

Violation of the reporting party's confidentiality obligations is considered a violation of the Model and is sanctioned in accordance with the sanctions and disciplinary system set out in the Model.

Moreover, any retaliatory or discriminatory act adopted against the whistleblower (by way of example: retaliatory or discriminatory dismissal, change of duties pursuant to Article 2103 of the Italian Civil Code) is to be considered null and void and may be reported to the National Labour Inspectorate, for the measures falling within its competence, as well as to the trade union to which the whistleblower belongs.

Reports made in bad faith, with wilful misconduct or gross negligence, or manifestly unfounded, are considered a violation of the Model and punished in accordance with the sanctions and disciplinary system adopted by the Company.

Any abuse of this procedure, such as reports that are manifestly opportunistic and/or made for the sole purpose of unfairly harming the reported person or other persons, shall be subject to disciplinary and any other suitable actions. Indeed, this procedure does not affect the criminal liability of the whistleblower in the event of slander or defamation under current law.

MODES OF OPERATION

SENDING THE REPORT

In accordance with the best international standards, Aglatech 14 S.r.l. has set up a dedicated channel for sending reports. The management of **this channel, called EthicPoint**, was entrusted to **AUDITpeople S.r.l. – Società Benefit**. A trained team will take charge of any reports and forward them to Aglatech 14 S.r.l. and the Supervisory Board.

In detail:

- 1) the reporter can access a **dedicated page** for reporting at <https://ethicpoint.eu/aglatech-14/>. The reporter **will find a format to fill in**. The reporter should take care to indicate the following mandatory elements:
 - precise and punctual description of the event being reported;
 - any other information which may be useful to specify any possible risk situations that might arise as a result of the report
 - the data of the whistleblower (e-mail address and/or telephone number); anonymity can also be requested

The whistleblower is required to specify whether any documentation is in his or her possession which proves the event that is the subject of the report, refraining from undertaking any autonomous analysis and investigation initiatives and making the same available for any further investigations.

- 2) The reporter also has the possibility of making the report by **telephone**. The **toll-free number** available for this is **800 985 231**. The team in charge of this will answer and collect the report.
- 3) finally, the reporter may also file a **written report** by sending it to the following address:
Audit People S.r.l – Società Benefit
PO BOX n. 301
c/o Mail Boxes Etc.
via Felice Bellotti 4, 20129 **Milano**
It is important to enter the correct name and company name

SB ACTIVITIES

With reference to any reports falling within the provisions of the 231 Organisational Model, the Supervisory Board carries out an assessment of the report received, in order to verify that it is adequately substantiated and not manifestly unfounded.

Where the description of the facts or the information provided by the reporting party does not allow any further investigation or where the report is manifestly unfounded, the SB shall record the report in the special Register of Reports, describing the analysis activities carried out and the results obtained, and shall archive the documentation for a period of ten years.

The reporter will be informed in accordance with the following *service rules*:

- within 7 days, of the receipt of the report
- within 3 months, of the outcome of the report

The Supervisory Board should inform the Board of Directors about the report received, taking care to ensure the confidentiality of the reporter.

If the report appears to be potentially well-founded and adequately substantiated, the SB shall carry out the necessary in-depth investigations and checks, possibly with the support of company structures or external consultants. Where possible, the SB may also request further information or clarification from the whistleblower.

Once the preliminary investigation phase has been completed, the SB is required to inform:

- the Board of Directors of the results of the investigations carried out. The Board of Directors assesses, with the support of the corporate functions, the most appropriate measures to be taken, including the activation of the sanctions and disciplinary system in accordance with the provisions of the Model. The Board of Directors decides on the type of sanction to be imposed on Company employees who have committed violations ascertained as a result of the report. The penalty, which must be in line with the applicable labour law, may be adjusted according to the seriousness of the offence. The Board of Directors assesses the measures to be taken with regard to directors, auditors, management personnel, collaborators (or similar personnel), suppliers, consultants and partners.
In the event that the whistleblower is jointly responsible for the violations, preferential treatment shall be given to the whistleblower in relation to the other jointly responsible persons, consistent with the violation committed and the applicable discipline.

Finally, the SB shall record the reports in the special Register of Reports, describing the analysis activities carried out and the results obtained, and archive the documentation for a period of at least ten years.

In any case, reports and findings relating to investigations carried out must be treated confidentially and disclosed, where necessary, only to employees or third parties who may be involved for purposes related to the investigation and in compliance with data protection legislation.

SPECIAL CASES

Where the report concerns conducts or violations, even if suspected, committed by an internal member of the Supervisory Board, the team in charge of collecting the reports will contact an appointed internal contact

person so that the report is treated confidentially and handled in accordance with the procedure, informing the Board of Directors

PROCESSING OF PERSONAL DATA

The personal data of whistleblowers, subjects making the object of the report and all persons involved in the report are processed in accordance with the applicable data protection legislation.

Personal data will only be collected to the extent necessary to undertake investigations and will only be disclosed to persons involved in the investigation and decision-making process, including third-party service providers in certain cases.

RETENTION OF INFORMATION

The SB should keep the data, documents and information acquired for a period of 10 years.

The same is bound by an obligation of confidentiality on information and documentation acquired in the course of its activities.