

PROCEDURE WHISTLEBLOWING

Rev.00 published on 01.12.2023

INDEX

| | | |
|----|---|---|
| 1. | SCOPE..... | 2 |
| 2. | APPLICABILITY | 2 |
| 3. | REFERENCES | 3 |
| 4. | SUBJECT OF THE ALERT AND EXCLUDED ALERTS | 3 |
| 5. | CONTENT AND PROCEDURE FOR SUBMITTING ALERTS..... | 3 |
| 6. | REPORTING MANAGEMENT | 5 |
| 7. | CONFLICT OF INTEREST..... | 7 |
| 8. | PROTECTION OF THE REPORTER AND HIS RESPONSIBILITY | 7 |
| 9. | ENTRY INTO FORCE AND AMENDMENTS | 8 |

1. SCOPE

The purpose of this document is to follow up the EU Directive 2019/1937 and illustrate the tools that they can be used, within the corporate context, to report illicit conduct.

Therefore the Procedure intends to:

- identify the subjects who can make reports; (art.2)
- limit the perimeter of conduct, events or actions that may be the subject of report; (art.4)
- identify the channels through which to make reports; (art.5)
- represent the operating methods for the presentation and management of reports, as well as for any consequent assessment activities; (art.6)
- inform the reporter of the forms of protection that are recognised and guaranteed; (art. 8).

2. APPLICABILITY

Alerts may be issued by the following subjects:

- a) employed workers, including workers who carry out:
 - part-time, intermittent, fixed-term, administration activity apprenticeship, accessory work (the employment relationship of which is governed by Legislative Decree n. 81/2015);
 - occasional services (pursuant to art. 54-bis of D.L. n. 50/2017, converted by Law n.96/2017);
- b) self-employed:
 - with a work contract (art. 2222 of the C.c.);
 - with a collaborative relationship (referred to in Article 409 c.p.c), such as agency and representation relationships commercial and other collaborative relationships that result in a performance of work continuous and coordinated, mainly personal, even if not of a subordinate nature;
 - with a collaborative relationship that takes the form of exclusively personal, continuous work, the manner of which is organized by the principal;
- c) collaborators working for entities that supply goods or services or perform works for the Company;
- d) freelancers and consultants working for the Company;
- e) volunteers and interns, paid and unpaid, who work for the Company;
- f) shareholders and persons with administrative, management, control, supervisory or representative functions, even if these functions are exercised on a purely de facto basis within the Company (for example, members of the Cda or Odv).

The protection of reporting persons (art.8 of this Procedure) applies even if the reporting, the report to the judicial or accounting authority or the public disclosure of information occurs in the following cases:

- a) when the legal relationship described above has not yet begun, if information on violations is were acquired during the selection process or in other pre-contractual phases;
- b) during the probationary period;
- c) following the dissolution of the legal relationship if information on the violations has been acquired during the relationship itself.

3. REFERENCES

Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 concerning the protection of persons reporting breaches of Union law;
 EU Regulation 2016/679 – GDPR
 Legislative Decree 81 of 10 March 2023 n. 24 “implementation of EU directive 2019/1937
 Code of Ethics of the KB group.

4. SUBJECT OF THE ALERT AND EXCLUDED ALERTS

The alerts indicated in the following table can be made:

| Number of employees | With Organisational and Management Model Legislative Decree n. 231/01 | Subject of the report |
|---------------------|---|--|
| with 50 or more | No | -European and national offenses (see points a) and b) below) (art. 3, co. 2, lett. a), Legislative Decree n.24/2023. |

In more detail, the violations indicated in the previous table may concern:

- a) violations of national or European provisions which consist of offenses concerning the following sectors: public procurement; products and financial markets and 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 networks and information systems;
- b) violations of European provisions which consist of: i) acts or omissions that harm financial interests of the Union; ii) acts and omissions concerning the internal market; iii) acts and behaviors that frustrate the object or purpose of the provisions of Union acts in the sectors referred to above;
- c) significant illicit conduct pursuant to Legislative Decree 231/2001 or violations of organizational and management models.

5. CONTENT AND PROCEDURE FOR SUBMITTING ALERTS

The whistleblowing report can be made if the following conditions are met:

when there is information, including well-founded suspicions, concerning violations committed or which, on the basis of concrete elements, may be committed, national or European Union regulations that harm the public interest or the integrity of the Company, as well as concerning conduct aimed at concealing such violations and such information is learned, or suspicions arise, in the work context.

No reports can be taken into consideration that relate exclusively to:

- objections, claims or demands linked to an interest of a personal nature of the reporter;
- individual employment or collaboration relationships of the reporter with the Company, or with hierarchically superior figures;

- aspects of the reported person's private life, without any direct or indirect connection with the business and/or professional activity;

In addition, reports are not allowed:

- specious, defamatory, slanderous or intended solely to harm the reported person;
- concerning violations that the reporter knows to be unfounded.



Contents of the report

The report, **under penalty of inadmissibility**, must contain:

1. the **identifying data** of the reporting person (except for the indications relating to anonymous reports) as well as an address to which subsequent updates can be communicated;
2. the **clear, complete and detailed description of the facts** being reported;
3. the **circumstances of time and place** in which the event which is the subject of the report occurred and, therefore, a description of the facts which are the subject of the report, specifying the details relating to the circumstantial information and, where present, also the ways in which it became known of the facts covered by the report;
4. the **personal details** or other elements that allow the identification of the person(s) held responsible for the facts reported;
5. the indication of **any other subjects** who can report on the facts being reported;
6. the indication of **any documents** that can confirm the validity of such facts;
7. **any other information** that can provide useful feedback regarding the existence of the facts reported.
8. in the case of using the analogue channel (see below), the **express declaration of wanting to benefit from whistleblowing protections**, for example by entering the words "reserved for the report manager".

Reporting methods

Whistleblowing reports can be made in the following ways:

| | |
|---|---|
|  | <p>by calling the number: 0039 349 2800493 registered to Dr. Pahor Valentina, President of the Management Control Committee and at the request of the reporting party through a direct meeting with her;</p> |
|  | <p>through ordinary mail by inserting the report into two closed envelopes, including, in the first, the reporting person's identification data, together with an identity document; in the second, the subject of the report; both envelopes must then be inserted into a third envelope bearing the words "reserved for the manager of the report" on the outside and addressing it to: Dr. Pahor Valentina - Via Morelli,14 34170 Gorizia.</p> |

Anonymous reports

The Company reserves the right to take anonymous reports into consideration, in order to initiate further investigations/investigations to ascertain what has been reported, only where they present precise, consistent and adequately detailed information. In any case, the protection measures to protect the whistleblower apply only if the reporting person is subsequently identified and has suffered retaliation.

Transmission of reports

Whistleblowing reports must be sent to the President of the Management Control Committee, in accordance with the reporting channel adopted.

In the event of prolonged absence of the recipient/manager of the report, Dr. is indicated as his substitute. Andrej Brisco member of the Management Control Committee (telephone 0039 348 1206329 and address: Locality Bivio 16/A San Floriano del Collio (GO). Furthermore, reports must be addressed to the latter even in cases where the manager of the report are in a state of conflict of interest pursuant to the following point 7 of this policy.

Finally, it is specified that the receipt of reports is suspended during the closure period of the Company.

6. REPORTING MANAGEMENT

This procedure regulates the process of receiving, analyzing and processing reports of conduct illicit actions of which the reporting person became aware within the work context.

As part of the management of the internal reporting channel, the reporting manager (hereinafter also the “manager” or “recipient”) operates in the ways indicated below:

Receipt of the report

In the event that the report has been erroneously transmitted/received to/from a person not appointed to receive it, and it is clear that it is a whistleblowing report, it will be the latter's obligation to promptly provide evidence of its receipt to the manager of the report, in any case within 7 (seven) days of such receipt, giving simultaneous notice of such transmission to the reporting party, without prejudice to all confidentiality obligations provided for by this Procedure also on the part of the same (and its consequent liability in the event of violation thereof).

The recipient issues the reporting person with acknowledgment of receipt of the report within **seven days** of the date of receipt. The notice will be sent to the address indicated by the reporting party and, if not indicated, the report will be archived.

Anonymous reports are recorded and documentation is kept.

The Company will archive the reports received by ordinary mail using suitable tools that allow confidentiality to be guaranteed (e.g. in archives protected by security measures).

The report, made orally, with the consent of the reporting person, is documented by the manager of the report, by recording on a device suitable for storage and listening or by means of a verbal report.

In the case of a direct meeting with the reporting party, the same will be recorded, or, if this does not happen, or the reporting party does not give consent to the recording, a specific meeting report will be drawn up which will be signed by both the manager and the reporting party and a copy of which will be provided to the latter.

Relations with the reporter and additions to the report

The recipient maintains discussions with the reporting party and can request additions if necessary.

In the case of minutes drawn up following a meeting with the reporting person, the latter can verify, rectify and confirm the minutes of the meeting by signing.

Examination of the report

The recipient follows up on the reports received, assessing the existence of the legitimacy of the reporter and whether the report falls within the scope of application of the rule; an evaluation of the circumstances of the time and place in which the event occurred follows.

At the outcome of the preliminary verification:

- if the prerequisites are not met, the report is **dismissed**, stating the reasons for the dismissal;
- if the prerequisites are met, the **investigation** is initiated.

Investigation

The recipient guarantees the correct conduct of the investigation through:

- the collection of documents and information;
- the involvement of external parties (where the technical assistance of third-party professionals is required) or other corporate functions, which are obliged to cooperate with the reporting manager;
- the hearing of any other internal/external parties, where necessary.

The investigation is carried out in accordance with the following principles:

- the necessary measures are adopted to prevent the identification of the reporter and the people involved;
- the checks are conducted by people with the necessary training and the activities are tracked and archived correctly;
- all subjects involved in the evaluation maintain the confidentiality of the information received, unless otherwise required by law;
- the checks are carried out ensuring the adoption of appropriate measures for the collection, use, disclosure and storage of personal information and ensuring that the needs of the investigation are balanced with that of privacy protection;
- appropriate measures are guaranteed to manage any conflicts of interest if the report concerns the recipient.

Response to the reporter

Within three months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months from the expiry of the seven-day period from the submission of the report, the recipient provides feedback regarding the report, communicating alternatively:

- **archiving**, providing the reasons for the decision, or
- the **validity** of the report and its forwarding to the competent internal bodies for follow-up, or

- the activity carried out and still to be carried out (in the case of reports which involve, for verification purposes, a longer investigation activity) and any measures adopted (measures adopted or referral to the competent Authority).

7. CONFLICT OF INTEREST

If the manager of the reports has a conflict of interest, for example as a reported or reporting party, the report will be managed by the deputy referred to in point 5).

8. PROTECTION OF THE REPORTER AND HIS RESPONSIBILITY

Reporters cannot suffer any form of retaliation. In fact, the law provides that those who make the report cannot be sanctioned, demoted, fired, transferred or subjected to other organizational measures that end up having, directly or indirectly, negative effects on working conditions, or effects of discrimination or retaliation. towards them.

The reasons that lead the person to report or denounce or publicly disclose are irrelevant for the purposes of his protection.

In the context of judicial or administrative proceedings, or even extrajudicial proceedings aimed at ascertaining prohibited behavior towards the whistleblowers, it is presumed that such behavior was carried out due to the reporting, public disclosure or complaint to the judicial or accounting authority. The burden of proving that such conduct towards the whistleblowers is motivated by reasons unrelated to the reporting, public disclosure or complaint remains with the person who carried it out.

Furthermore, the alleged discriminatory or retaliatory measures suffered must be communicated to ANAC (National Anti-Corruption Authority), which alone is entrusted with the task of ascertaining whether the retaliatory measure is consequent to the reporting of offenses and applying, in the absence of proof from the Company, that the measure taken is unrelated to the report, a pecuniary administrative sanction.

Processing of personal data. Confidentiality

Any processing of personal data will be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree 30 June 2003, n.196 and articles 13 and 14 of the Decree; furthermore, failure to comply with confidentiality obligations may result in disciplinary responsibilities, without prejudice to any further responsibilities established by law.

The information relating to the processing of personal data following the whistleblowing report is available on the Company website: www.mipot.com.

Internal and external reports and related documentation are kept for as long as necessary to process the report and in any case no longer than 5 years from the date of the communication of the final outcome of the reporting procedure, in compliance with the obligations of confidentiality and protection of personal data.

Responsibilities of the reporter

The Company guarantees the person reported the right to be informed (within a reasonable period of time) regarding any reports involving him, guaranteeing the right to defense where disciplinary measures are taken against him.

This procedure is also without prejudice to the criminal and disciplinary liability of the reporter in the event of slanderous or defamatory reporting pursuant to the Criminal Code and art. 2043 of the Civil Code.

Furthermore, any forms of abuse of the whistleblowing reporting procedure, such as manifestly unfounded reports and/or reports made for the sole purpose of harming the person reported or other subjects, and any other hypothesis of improper use or intentional exploitation of the procedure itself.

9. ENTRY INTO FORCE AND AMENDMENTS

This Procedure will come into force on 17.12.2023.

The Company will provide the necessary publicity with adequate training and will forward a copy of the Whistleblowing Procedure to each employee via email.

All employees can propose, when deemed necessary, motivated additions to this Procedure; the proposals will be examined by the Company's General Management.