

# NAMIRIAL S.P.A.

## WHISTLEBLOWING GROUP POLICY

### PROCEDURES FOR REPORTING OF OFFENCES AND IRREGULARITIES

**Namirial S.p.A.**

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## 1. GENERAL INFORMATION

### Document

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### Approval

<b>Edited by:</b>	<b>Reviewed by:</b>	<b>Approved by:</b>
<i>Team Legal</i>	<i>CFO &amp; Corporate Governance Director</i>	<i>Chief Executive Officer</i>

### Versions

<b>Versions</b>	<b>Edit</b>	<b>Edit Description</b>	<b>Date</b>
1.0	Original	First draft	Approved by the Board of Directors on 10/26/2022
1.1	Update	Update of the contacts of the Committee	06/03/2023
2.0	Update	Adjustment to Legislative Decree No. 24 of March 10, 2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019	14/07/2023
3.0	Update	Extension of the Whistleblowing Policy to companies of the Namirial S.p.A. Group and adaptation to the Operational Guide for Private Entities of Confindustria on Whistleblowing of October 2023	15/12/2023

**Access**

<b>N.</b>	<b>Role</b>	<b>Reading</b>	<b>Reading and Editing</b>
1	Team Legal		X
2	Employees	X	
3	Third Parties	X	



## 2. GENERAL PRINCIPLES

NAMIRIAL S.p.A. (hereinafter, "NAMIRIAL" or the "Company" or the "Parent Company") together with its subsidiaries (jointly referred to as "NAMIRIAL GROUP" or the "Group") conducts its business in a fair, transparent, honest, and loyal manner and requires all employees, executives, members of *management*, and *stakeholders* to comply with the laws, regulations, rules of conduct, *standards*, and guidelines, both national and international, that apply to the Company.

Indeed, NAMIRIAL GROUP is committed to promoting and maintaining an adequate system of internal control, to be understood as the set of all the tools useful and necessary to direct, manage and verify business activities, with the aim of ensuring compliance with laws and corporate regulatory instruments, protecting corporate assets, optimally and efficiently managing activities and providing accurate and complete accounting and financial data.

The responsibility for implementing an effective internal control system is shared at every level of the Group's organizational structure. Accordingly, all NAMIRIAL GROUP'S personnel, within the scope of their assigned functions and responsibilities, are engaged in establishing and actively participating in the proper functioning of the internal control system.

The institution of *whistleblowing* is of fundamental importance for NAMIRIAL GROUP to strengthen control over the effective application of and compliance with the Code of Ethics, the provisions and principles of Internal *Policies* and *Procedures*, laws and regulations.

In addition, a *whistleblowing* system helps NAMIRIAL GROUP strengthen corporate integrity and effectively address potential issues at an early stage, reducing the risk of possible significant damage to the Group's *business* and reputation.

Given the above, the Board of Directors of NAMIRIAL has adopted and implemented this procedure (hereinafter, the "*Whistleblowing Policy*") for handling whistleblowing to be considered valid and operative vis-à-vis the NAMIRIAL GROUP.

Following its adoption, the *Whistleblowing Policy* is brought to the attention of the Recipients (as defined below) by e-mail and/or publication on the Company's and subsidiaries' institutional websites and, in addition, it is made available in a special section of the corporate *intranet*. This procedure shall also be the subject of specific training activities, at regular intervals, provided by the Company in its capacity as Parent Company to the Recipients, in order to promote its knowledge and applicability.

## 3. SCOPE OF APPLICATION

The *Whistleblowing Policy* is introduced in order to regulate the process of sending, receiving, analysing, and processing of Reports (as defined below) from anyone coming from or transmitted, even in confidential or anonymous form, and is applicable to the following parties (jointly defined, in the singular or plural, as "Recipient" or, following the sending of a Report, " Whistleblower"):



- employees and managers, namely:
  - the Groups employees, including, in case of relationship with Italian companies, workers whose employment relationship is governed by the Italian Legislative Decree No. 81 of June 15, 2015, or Article 54-bis of the Italian Decree No. 50 of April 24, 2017, converted with amendments by Law No. 96 of June 21, 2017;
- third parties, namely:
  - self-employed workers, including, in case of relationship with Italian companies, those indicated in Chapter I of the Italian Law No. 81 of May 22, 2017, as well as parties of a collaboration relationship referred to in Article 409 of the Italian Code of Civil Procedure and Article 2 of the Italian Legislative Decree No. 81 of 2015, who carry out their work activities for the Group;
  - workers or collaborators, who perform their activities' work for the Group providing goods or services or carrying out works for third parties;
  - freelancers and consultants who provide their services' to the Group;
  - volunteers and interns, paid and unpaid, who serve with the Group;
- shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a *de facto* basis, at the Group.

#### 4. OBJECT OF REPORTS

Reports are addressed to a specially constituted committee at the Parent Company (hereinafter also referred to as the 'Committee') and composed as follows:

- Chief Human Resources Officer,
- Head of legal,
- Data Protection Officer,
- Internal member of the Parent Company's Committee.

It is specified that all the members of the Committee listed above, in the performance of this task, meet the requirements of autonomy and competence.

The Committee may avail itself, from time to time, of the support of the person(s) of the Group company to which the Report is referred, in compliance with confidentiality obligations.

Reports of unlawful or irregular conduct must be transmitted to the Committee by Whistleblowers, ensuring that they are substantiated and based on precise and concordant facts.

Specifically, each Recipient of the *Whistleblowing Policy* is required to promptly notify the Committee, even anonymously, of violations (by which is meant conduct, acts or omissions that harm the public interest or the Group) or suspected violations involving breaches of national and European Union regulations:

- of the Group Code of Ethics;
- of the rules of conduct, prohibitions and control principles reported by the Organizational Model of each Group company, as well as the commission of illegal conduct relevant under Legislative Decree 231/2001 (applicable only to Group companies with an Organisational Model under Italian law);



- of applicable laws, acts having the force of law, or regulations, with particular regard to corrupt practices;
- of internal procedures/policies adopted by the Group and/or by the individual Group companies;

(referred to in the set as "Reports").

The above list of violations is to be considered by way of example and not exhaustive and reference is made, in any case, to the National Implementation Act of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, for the complete list of violations that may be the subject of Reports by each Recipient in accordance with this Whistleblowing Policy.

It is also specified that the above list of violations must take into account the specificities of each Group company. Therefore, not all of the above violations may be reported by all Group companies.

The Whistleblower must provide all useful elements to enable the Committee to carry out the due and appropriate checks and verifications to confirm the merits of the facts that are the subject of the Reports.

## 5. INTERNAL REPORTING CHANNELS

Reports can be transmitted to the Committee through the following internal channels:

- digital platform "Whistleblowing" (hereinafter also the "Platform"), which allows the Whistleblower to send reports in written and/or oral form (via voice messaging) either by recording their data or anonymously;
- ordinary mail (e.g., letter, registered mail with return receipt), to the attention of the Committee of NAMIRIAL S.p.A. at Via Caduti sul Lavoro 4, 60019, Senigallia (AN), Italy, either by providing their data or anonymously; on the outside, it should be marked 'confidential to the whistleblowing manager'; non-anonymous Reports should be placed in two sealed envelopes, including, in the first one, the identification data of the reporter, together with a copy of an identity document; in the second one, the subject of the report; both envelopes should then be placed in a third envelope with the above wording on the outside;
- face-to-face meeting with the Committee to be requested by e-mail or directly.

The Committee can be contacted through the following addresses:

- e-mail: [whistleblowing@ethics.namirial.com](mailto:whistleblowing@ethics.namirial.com), or
- mail to the attention of: Committee of NAMIRIAL S.p.A. - Via Caduti sul Lavoro 4, 60019, Senigallia (AN), Italy.

The aforementioned internal reporting channels implemented by the Company in the interest of NAMIRIAL GROUP guarantee the confidentiality of the identity of the Whistleblower, the Person Involved (defined as the natural or legal person mentioned in the internal or external Reports or in the public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the reported or publicly disclosed violation) and the person



otherwise mentioned in the Reports, as well as the content of the Reports and related documentation.

The management of reports is entrusted to the Company's Committee.

Internal Reports, submitted to a person other than the Committee, shall be transmitted, within 7 (seven) days of its receipt to the appropriate person, giving simultaneous notice of the transmission to the Whistleblower.

## **6. MANAGEMENT OF THE INTERNAL REPORTING CHANNEL AND VERIFICATION OF THE VALIDITY OF THE REPORT**

The Committee evaluates the Reports received and the activities to be put in place; any consequent measures are defined and applied in accordance with the provisions regarding the disciplinary system.

As part of the management of the internal reporting channel, the Committee carries out the following activities:

- a) issues the Whistleblower, including through the Platform's notification tools, with an acknowledgement of receipt of the Report within seven days from the date of receipt; this provision does not apply in the case of Reports made anonymously by ordinary mail;
- b) maintains interlocutions with the Whistleblower, including through the Platform's internal tools, and requests integrations from the Platform, if necessary;
- c) involves, for the purposes of managing the Report and with a view to ensuring the so-called "proximity", any person within the Group company to whom the Report may be referred, in accordance with Article 4 of this procedure;
- d) diligently follows up on Reports received;
- e) shall provide acknowledgement, including by means of the Platform's notification tools, to the Report within 3 (three) months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiration of the period of seven days from the submission of the Report; this provision shall not apply in the case of Reports made anonymously by ordinary paper mail;
- f) guarantees the confidentiality of the identity of the Whistleblower also in order to avoid any form of retaliation, discrimination or penalization or any consequence arising from the propagation of the Reports itself, without prejudice to the protection of the rights of persons wrongly or in bad faith accused and the rights of workers, Group and third parties.

### ***Preliminary analysis***

All Reports are subject to preliminary analysis carried out by the Committee in order to verify the presence of useful data and information to allow an initial assessment of the merits of the Report itself. In carrying out the aforementioned analysis, the Committee may avail itself of the support of the relevant company functions from time to time and, where deemed appropriate, of specialized external consultants, ensuring, in any case, the confidentiality and, where possible, the anonymization of any personal data contained in the Report.



Where made through the Platform, Reports will be handled by the Committee while maintaining anonymization of the Whistleblower's name unless such information is necessary for the continuation of the investigative activity in which case the Whistleblower will be duly informed of the Committee's access to his or her personal data.

If, at the preliminary analysis stage or during the management of the Report, a conflict of interest arises (e.g. if the person handling the report coincides with the reporting person, with the reported person or is in any case a person involved in or affected by the report), the Reports should be addressed to senior management or to an individual member of the Committee who can guarantee its effective, independent and autonomous management, always in compliance with the confidentiality obligation laid down in the relevant rules.

If, at the conclusion of the preliminary analysis phase, it emerges that there are no sufficiently circumstantial elements or, in any case, that the facts referred to in the Report are unfounded, the Report is filed by the Committee, with the relevant reasons, and the Whistleblower will be notified of the outcome, also by means of the Platform's notification tools, no later than the deadline referred to in the previous § 6, lett. d). This provision does not apply in the case of Reports made anonymously by ordinary mail.

### ***Specific insights***

With regard to each Report, where, as a result of the preliminary analysis, useful and sufficient elements emerge or can otherwise be inferred for an assessment of the merits of the Report, without prejudice to the reported person's right to defence, the Committee shall:

- initiate specific analysis, making use of the relevant structures of the Committee and, where appropriate, the support of the person(s) of the Group company to which the Report is referred as indicated in Article 4 above, the compliance/legal function of NAMIRIAL and/or the other Group companies and/or the corporate functions involved;
- conclude the investigation at any time if, in the course of the investigation, it is determined that the Report is unfounded;
- make use, if necessary, of external experts or appraisers;
- listen to the Involved Person, including at his or her request, by means of a written procedure and/or through the acquisition of written submissions and documents;
- agree with the head of NAMIRIAL's or other Group companies' compliance/legal function and/or the head of the corporate function affected by the Report and the Group's senior management, any corrective actions necessary for the removal of the control weaknesses detected, also ensuring the monitoring of their implementation;
- agree with the head of NAMIRIAL's or other Group companies' compliance/legal function and/or the head of the corporate function affected by the Report, on any steps to be taken to protect the Group's interests (e.g., legal action) to be proposed to senior management;
- request top management to initiate, in agreement with the compliance/legal function of NAMIRIAL or of other Group companies and/or the head of the corporate function concerned by the Report, disciplinary proceedings against the Whistleblower, in the case of Reports in relation to which the Whistleblower's bad faith and/or merely defamatory intent is established, possibly also confirmed by the groundlessness of the Report itself;



- submit to the assessment of the head of NAMIRIAL's or other Group companies' compliance/legal function and/or top management, the results of the investigation of the Report, if it relates to employees and is well-founded, so that the most appropriate measures may be taken against the persons reported. It will be the responsibility of the head of NAMIRIAL's or other Group companies' compliance/legal function to promptly inform the Committee of such measures.

## **7. EXTERNAL REPORTING**

### **7.1. Conditions for external reporting**

The Whistleblower may make an External Report if, at the time of its submission, one of the following conditions is met:

- a) in the absence of an internal reporting channel or if, although such an internal reporting channel is present, it is inactive or, again, not in compliance with current regulations;
- b) the Whistleblower has already made an Internal Report and it has not been followed up;
- c) the Whistleblower has reasonable grounds to believe that, if he or she made an internal Report, it would not be effectively followed up or that the same Report might result in the risk of retaliation;
- d) the Whistleblower has probable cause to believe that the violation may constitute an imminent or obvious danger to the public interest.

### **7.2. External reporting channels**

Please refer to the document 'External Reporting Channels' to be considered an integral and substantive part of this policy, to which it is annexed.

## **8. PUBLIC DISCLOSURE**

Public disclosure is to put information about violations in the public domain through papers or media or otherwise through means of dissemination that can reach a large number of people.

A Whistleblower who makes a public disclosure shall benefit from the protection provided by this Decree if, at the time of the public disclosure, one of the following conditions is met:

- a) the Whistleblower has previously made an Internal and External Report or has directly made an External Report, and there has been no response within the prescribed time frame regarding the measures planned or taken to follow up the reports;
- b) the Whistleblower has probable cause to believe that the violation may pose an imminent or obvious danger to the public interest;
- c) the Whistleblower has well-founded reason to believe that the External Reporting may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the Whistleblower may be colluding with or involved in the perpetrator of the violation.

In such a case, the Whistleblower will be protected by the professional secrecy rules applicable to journalistic practitioners with reference to the source of the news.



## 9. FORMS OF PROTECTION OF THE WHISTLEBLOWER

### 9.1. Confidentiality of the identity of the Whistleblower and of the Report

Reporting channels ensure the confidentiality of the identity of the Whistleblower in the activities of handling Reports.

The Group undertakes to protect the identity of the Whistleblower and the confidentiality of all information contained in the Reports (including the identity of the Person Involved, the person mentioned and related documentation ) during the entire process of their handling - from the moment of receipt until the end of the investigation - and by all persons involved in any capacity in the proceedings, in compliance with applicable *privacy* laws and consistent with the needs of internal investigation.

The Group undertakes not to disclose the identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, without the express consent of the Whistleblower himself or herself, to persons other than those competent to receive or follow up on the reports, who are expressly authorized to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 as amended.

Within the scope of disciplinary proceedings, the identity of the Whistleblower may not be disclosed, where the allegation of the disciplinary charge is based on separate findings additional to the Reports, even if consequent to the Reports. Where the charge is based, in whole or in part, on the Reports and the knowledge of the identity of the Whistleblower is indispensable for the defence of the person charged, the Reports will be usable for the purposes of the disciplinary proceeding only in the presence of the express consent of the Whistleblower to the disclosure of his or her identity.

Notice shall be given to the Whistleblower by written communication of the reasons for the disclosure of confidential data, in the hypothesis referred to in the preceding paragraph, as well as in the internal and external reporting procedures referred to in this *Whistleblowing Policy* when the disclosure of the Whistleblower's identity and information about the report is also indispensable for the defence of the Involved Person.

It is specified that, in the case of Reports made with reference to Italian companies, the Report is exempt from access under Articles 22 et seq. of the Italian Law No. 241 of August 7, 1990, as well as Articles 5 et seq. of the Italian Legislative Decree No. 33 of March 14, 2013.

### 9.2. Personal data processing

Any processing of personal data, including communication between *whistleblowing* authorities, must be carried out in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 and its national transposition laws.

Personal data that are manifestly not useful for processing a specific Report are not collected or, if accidentally collected, are deleted immediately.



In the case of Reports made with reference to Italian companies, the rights under Articles 15 to 22 of Regulation (EU) 2016/679 can be exercised within the limits of the provisions of Article 2-undecies of Italian Legislative Decree No. 196 of June 30, 2003.

The personal data processing related to the receipt and management of reports is carried out by the Company and by other Group companies, as joint data controllers, in compliance with the principles set forth in Articles 5 and 25 of Regulation (EU) 2016/679 and Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 and its national transposition laws, providing appropriate information to the Whistleblowers and the persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or the said Directive, as well as taking appropriate measures to protect the rights and freedoms of the persons concerned.

The Group has defined its model for the receipt and management of internal reports, identifying appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment, and regulating the relationship with any external providers that process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679 or Directive (EU) 2016/680.

## **10. PROTECTION OF THE WHISTLEBLOWER**

### **10.1. Scope of application**

*Whistleblower* protection measures apply with respect to Whistleblowers as identified in this Whistleblowing Policy, when the following conditions are met:

- a) at the time of the Report or complaint to the judicial or accounting authority or public disclosure, Whistleblower had reasonable grounds to believe that the information about the reported, publicly disclosed violations was true and fell within the objective scope of § 4;
- b) the Public Reporting or Disclosure was made on the basis of the provisions of this Whistleblowing Policy and, in general, in accordance with applicable regulations.

The person's reasons for reporting or whistleblowing public disclosure are irrelevant to his or her protection.

Subject to the limits of liability detailed in § 10.5, when the Whistleblower's criminal liability for the offenses of defamation or slander or otherwise for the same offenses committed with the complaint to the judicial or accounting authority or his civil liability, for the same title, in cases of wilful misconduct or gross negligence is established, the protections set forth in this paragraph are not guaranteed and a disciplinary sanction is imposed on the Whistleblower.

It is also equally protected the Whistleblower anonymously, if he/she was subsequently identified and suffered retaliation, as well as in cases of Reports submitted to the relevant institutions, bodies and organs of the European Union.



The protection of Whistleblowers - who are to be considered equally Recipients under the previous § 3 of this *Whistleblowing Policy* - also applies if the Whistleblowing, reporting to the judicial or accounting authorities, or public disclosure of information occurs in the following cases:

- a) when the legal relationship with the NAMIRIAL GROUP has not yet begun, if information about violations was acquired during the selection process or other pre-contractual stages;
- b) During the probationary period;
- c) subsequent to the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship.

The protective measures in this *Whistleblowing Policy*, also apply:

- a) to facilitators (defined as the physical persons who assist a Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential);
- b) to persons in the same work environment as the Whistleblower, the one who has made a complaint to the judicial or accounting authority, or the one who has made a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree;
- c) to co-workers of the Whistleblower or of the person who has filed a complaint with the judicial or accounting authority made a public disclosure, who work in the same work environment as the Whistleblower and who have a usual and current relationship with that person;
- d) to entities owned by the Whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

## **10.2. Prohibition of retaliation**

With respect to the Whistleblower, no form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly related to the Reports is permitted or tolerated.

Retaliation is defined as any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Report, the report to the judicial or accounting authority of public disclosure and which causes or may cause the Whistleblower or the person who made the report, directly or indirectly, unjust harm.

Listed below are certain instances that could constitute retaliation:

- a) dismissal, suspension or equivalent measures;
- b) grade demotion or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) the suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;



- f) the adoption of disciplinary measures or other sanction, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavourable treatment;
- i) the failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- j) the non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) early termination or cancellation of the contract for the provision of goods or services;
- n) The cancellation of a license or permit;
- o) The request for submission to psychiatric or medical examinations.

It is the employer's burden, in the event of disputes related to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the Whistleblower to other organizational measures having direct or indirect negative effects on working conditions, subsequent to the submission of the Report, to prove that such measures are based on reasons unrelated to the Report itself.

NAMIRIAL GROUP reserves the right to take appropriate action against anyone who engages in, or threatens to engage in, acts of retaliation against those who have submitted Reports in accordance with this *Whistleblowing Policy*, without prejudice to the right of the persons entitled to legal protection if criminal or civil liabilities related to the falsity of what has been stated or reported have been found against the Whistleblower.

In addition, both the violation by a Recipient of the whistleblower protection measures defined by the Company and the making, with malice or gross negligence, of Reports that turn out to be unfounded constitute conduct that is punishable consistently with the provisions of the disciplinary system.

### **10.3. Support measures for Whistleblowers applicable in Italy**

The Whistleblower may turn to one of the Third Sector entities identified by ANAC - by entering into special agreements with the latter - and published on the latter's website in order to obtain information, assistance and advice free of charge on how to report and the protection from retaliation offered by national and European Union regulatory provisions, the rights of the person involved, and the terms and conditions of access to legal aid.

The Whistleblower may address the Third Sector identified by ANAC only if he/she belongs to group companies having their registered office in Italy and for which Italian law applies.

### **10.4. Protection against retaliation for Whistleblowers**

Anyone who believes that he or she has suffered retaliation as a result of a Report may contact ANAC. In the case of retaliation committed in the employment context of a person in the private sector, ANAC informs the National Labor Inspectorate for measures within its competence.



This provision applies only to Reporting Persons belonging to group companies having their registered office in Italy and to which Italian law applies.

Acts taken by the NAMIRIAL GROUP in violation of the provisions of Article 10.2 shall be null and void.

Whistleblowers who have been dismissed as a result of the Reports, public disclosure, or reporting to the judicial or accounting authorities are entitled to be reinstated in their jobs, due to the specific discipline applicable to the worker.

The judicial authority seized shall take all measures, including provisional measures, necessary to ensure the protection of the subjective legal situation being asserted, including compensation for damages, reinstatement in the workplace, an order to cease the conduct engaged in by the NAMIRIAL GROUP in violation of the prohibition of retaliation as governed by Article 10.2 of the *Whistleblowing Policy* above and the declaration of nullity of the acts taken in violation of the same article.

### **10.5. Limitations of the Whistleblower's Liability**

A Whistleblower who discloses or disseminates information about violations covered by the obligation of secrecy relating to the protection of copyright or personal data protection or discloses or disseminates information about violations that offend the reputation of the Person Involved or Reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the violation and the Reports, public disclosure or report to the judicial or accounting authority, shall not be punishable. Any further liability, including civil administrative liability, is also excluded.

Unless the act constitutes a crime, the Whistleblower incurs no liability, including civil or administrative liability, for acquiring or accessing information about violations.

In any case, criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions unrelated to the Report, reporting to the judicial or accounting authorities, or public disclosure or that are not strictly necessary to disclose the violation.

## **11. RETENTION OF AND ACCESS TO DOCUMENTATION**

The Committee keeps the Reports received within the archive space of the Platform, which is accessible only to the members of the Committee and only for reasons related to the performance of the tasks represented above.

Reports and related documentation, taking into account that they may not be used beyond what is necessary to adequately follow up on them, shall be kept for as long as necessary for the processing of the Report and in any case no longer than 5 (five years) from the date of the communication of the final outcome of the reporting procedure.

Reports received through the recorded voice messaging system active within the Platform, subject to the consent of the Whistleblower, are documented, by the Committee, within the Platform itself by means of recording as well as verbatim transcript. In the case of a transcript, the Whistleblower may verify, rectify or confirm the contents of the transcript by his or her own signature.

Reports made verbally at a meeting with the Committee, with the consent of the Whistleblower, shall be documented by the Committee through minutes. In such a case, the



Whistleblower may verify, rectify and confirm the minutes of the meeting by his or her signature.

# NAMIRIAL S.P.A.

## External reporting channels (attached to WHISTLEBLOWING GROUP POLICY)



### **Namirial S.p.A.**

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Codice destinatario T04ZHR3 | Capitale sociale € 8.251.298,70 i.v.



## Summary

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## 1. GENERAL INFORMATION

### Document

<b>Security Classification:</b>	Public Document
<b>Company:</b>	Namirial S.p.A.
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### Approval

<b>Edited by:</b>	<b>Reviewed by:</b>	<b>Approved by:</b>
<i>Team Legal</i>	<i>CFO &amp; Corporate Governance Director</i>	<i>Chief Executive Officer</i>

### Versions

<b>Versions</b>	<b>Edit</b>	<b>Edit Description</b>	<b>Date</b>
1.0	Original	First draft	15.12.2023

### Access

<b>N.</b>	<b>Role</b>	<b>Reading</b>	<b>Reading and Editing</b>
1	Team Legal		X
2	Employees	X	
3	Third Parties	X	



## **2. SCOPE OF APPLICATION**

This Annex is an integral and substantive part of the Whistleblowing Policy to which it is annexed, and therefore falls within the same scope of application as defined therein.

## **3. EXTERNAL REPORTING CHANNELS**

External Reports are addressed to the competent national Authority identified below.

In handling the reports, the Authority guarantees the confidentiality of the identity of the Whistleblowers, of the Involved Person and of the person mentioned in the report, as well as of the content of the report and of the related documentation.

For this purpose, each Authority has activated an external reporting channel that can be reached through its institutional website.

More information on the above-mentioned external reporting channel is available on the respective institutional websites to which reference is made.

### **3.1. External reporting channels applicable in Italy**

National Anti-Corruption Authority (ANAC)

### **3.2. External reporting channels applicable in Austria**

Federal Office for the Prevention of and Fight against Corruption for reports on violations of federal regulations

### **3.3. External reporting channels applicable in Germany**

Federal Office of Justice

### **3.4. External reporting channels applicable in Romania**

“National Integrity Agency” or, if there are special laws that apply to certain domains, by the competent authority for each domain.