

PROCEDURE FOR REPORTING UNLAWFUL CONDUCT (WHISTLEBLOWING) AND NON-COMPLIANCE WITH THE CODE OF ETHICS

European Directive No. 1937/2019

0. FOREWORD

The objective of EU Directive No. 1937/2019 is to establish common minimum standards **to ensure the protection of whistleblowers**, both in the **public and private sector**.

In order to **encourage reporting**, within the limits and in the manner indicated by the directive and the applicable national transposition measures, secure communication channels are provided both within organisations and externally for the following categories of persons who may report information on violations they have become aware of in their working environment:

- employees and contractors
- collaborators, freelancers, consultants
- voluntary workers, trainees
- shareholders and people covering management, administration and control roles.

This procedure applies to MEVIS S.p.A.

1. SCOPE OF APPLICATION

This procedure regulates the handling of reports, complaints and **behaviours, acts or omissions detrimental to the public interest or the integrity of the public administration, or the private entity, and consisting of:**

- Offences falling within the scope of European Union acts in the following areas: public procurement; services, 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 animal feed safety, and animal health and welfare; public health; consumer protection; privacy and personal data protection, and security of networks and information systems.
- Acts or omissions affecting the financial interests of the Union.
- Acts or omissions concerning the internal market (for example: competition and state aid violations).
- Acts or behaviours that frustrate the object or purpose of the provisions of Union acts.
- Administrative, accounting, civil or criminal offences*¹.
- Illegal conduct pursuant to Italian law (e.g. Legislative Decree No. 231 of 8 June 2001) such as, for example, undue receipt of funds, fraud to the detriment of the State, a public body or the European Union, for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body, and public procurement fraud.
- Breach of the organisational and management models provided for in Legislative Decree No. 231*¹.
- Acts that can be qualified as "anti-social activity".

*¹ areas contemplated by Italian law, see Italian Legislative Decree no. 24 of 10 March 2023

The same procedure is used to handle reports of non-compliance with the Code of Ethics of the Group to which the company belongs.

The procedure does not apply "to disputes, claims, or requests related to a personal interest of the reporting person that pertain exclusively to their individual employment or public service relationships, or that concern their working relationships with hierarchically superior figures," such as requests for salary increases, career advancement, etc...

2. REPORTING MODES: INTERNAL CHANNEL

A report of a breach may be submitted to the Manager (hereinafter referred to as **Reporting Committee**) in one of the following ways:

■ **In writing**, to the following address:

MEVIS S.p.A.
Reporting Committee
CEO / CPO HR
Via Borgo Tocchi, 28/32
36027 Rosà (VICENZA), Italy

The envelope, marked "*Confidential for the Reporting Committee*" on the outside, must be sealed and in turn contain two envelopes with the following, so as to separate the identity of the reporting individual from the report:

- **first envelope**: identification details of the reporting individual, together with a photocopy of their identification document
- **second envelope**: the report.

■ **Verbally**, by telephone or, alternatively, through direct meeting with the Reporting Committee (on request).

The Reporting Committee consists of the Managing Director and the HR CPO.

Note: To facilitate possible investigation activities, anonymous reporting is not encouraged.

3. REPORTING PROCESS

a) The Reporting Committee, with the support of other competent functions, internal or external, will ensure that all reports received are:

- **recorded and kept** for the defined time
- **qualified** (archiving or activation of the investigation process) with an explanation of the reasons that led to the decision
- subjected, where deemed necessary, to the **verification process** with disclosure to the interested parties.

b) In order to activate the necessary verifications, the Reporting Committee may, at its own discretion, **call upon any function** it deems to have the professionalism and/or knowledge to provide the necessary support.

c) It is up to the Reporting Committee to assess whether it is necessary to **inform the individual object of the report and/or the reporting individual** before proceeding with the investigation.

d) The Reporting Committee may suspend or discontinue the investigation at any time if it finds that **the reporting is unfounded**, and reserves the right to propose the initiation of proceedings against the reporting individual, if bad faith is ascertained.

e) In compliance with the necessary confidentiality criteria, the Reporting Committee **communicates the results of the investigations and any measures proposed** to remedy the irregularities detected to the Head(s) of the Function(s) concerned and to Management.

f) If an address has been provided with the report, the Reporting Committee **communicates the outcome to the reporting individual**.

4. PROTECTION OF THE REPORTING INDIVIDUAL

In accordance with the *best practices* on the subject, MEVIS S.p.A. does not tolerate any kind of retaliation against anyone who, in good faith, reports an illegal activity or violation, or provides assistance to the person in charge and/or Management in the investigation activities.

Those in charge of the investigations shall not reveal the identity of the reporting individual and shall not tolerate any initiatives aimed at identifying them.

MEVIS S.p.A. also ensures that the reports received are treated with absolute confidentiality and privacy, in line with current legal provisions.

5. RESPONSE TIME AND CONSERVATION

Reports received are handled within the following time frames:

- Acknowledgement of receipt of report*: **7 days** (from receipt of the report)
- Feedback times*: **90 days** (from the date of receipt of the report).

All information on reports received and investigations conducted (dates, subjects, evidence, biographical data, ...) is kept for **3 years** after the report is closed.

** in cases where the report is not anonymous*

6. REPORTING MODES: EXTERNAL CHANNEL

The reporting individual may forward an external wrongdoing report if, at the time of its submission, one of the following conditions exists:

- They had already made an internal report and it was not followed up.
- They have reasonable grounds to believe that an internal report would not be effectively followed up, or that the report might lead to the risk of retaliation.
- They have well-founded reasons to believe that the breach may constitute an imminent or obvious danger of public interest.

For Italy, external reports can be forwarded to:

- by **email** to protocollo@pec.anticorruzione.it
- by **post**, address:
ANAC Autorità Nazionale Anticorruzione
c/o Palazzo Sciarra
Via Minghetti, 1
00187 Rome, Italy

The external channel does not apply for reporting concerning non-compliance with the Code of Ethics of the Group to which the company belongs.

7. ADOPTION OF THE PROCEDURE AND INFORMATION TO EMPLOYEES AND THIRD PARTIES

This procedure is communicated to the relevant parties as follows:

- Website
- Employee Portal
- Upon recruitment
- Basic Course *

** If applicable*