

<b>HEXPOL Garlasco Ltd</b>	<b>PROCEDURE</b>
	<b><i>WHISTLEBLOWING MANAGEMENT</i></b>

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## 1 PURPOSE

This procedure provides tools and operational guidelines for the transmission, receipt and analysis of reports as defined below, in compliance with current legislation and guidelines on the subject:

- Article 6, paragraph 2-bis of Legislative Decree 231/2001 (as amended by Law 179/2017 and modified by Legislative Decree 24/2023), which requires the Model adopted pursuant to Decree 231 to specify the internal reporting channel defined by the entity, the prohibition of retaliation against the whistleblower and an adequate disciplinary system;
- Legislative Decree 24/2023, which transposed EU Directive 2019/1937 on the protection of persons who report breaches of national or European Union law that harm the public interest, the integrity of the public administration or private entities, which they have become aware of in the context of their work, whether public or private;
- Confindustria Guidelines 'New Whistleblowing Regulations - Operational Guide for Private Entities' of October 2023;
- CNDCEC\_ Research document 'New whistleblowing regulations and impact on Legislative Decree 231/2001' of October 2023;
- ANAC Guidelines (June 2023 and consultation text of November 2024);
- EU Regulation No. 2016/679 on the protection of personal data ('GDPR')

## 2 DEFINITIONS

<b>Company</b>	HEXPOL Garlasco S.r.l.
<b>Report</b>	Written or oral communication of information about alleged violations committed within the Company or about conduct aimed at concealing such violations
<b>Whistleblower</b>	Natural person who makes the Report regarding violations learned about within their work environment or within the context of collaborative or business relationships with the Company , including collaborators, interns, temporary workers, consultants, agents, suppliers and <i>business partners</i>
<b>Reported</b>	Person mentioned in the Report, understood as the person to whom the violation is attributed or as the person involved in the reported violation
<b>Facilitator</b>	Person who assists the Reporter in the reporting process, operating within the same work environment
<b>Report Manager and/or Manager</b>	This is the autonomous, independent and specifically trained person responsible for managing reports made through the internal reporting channel, identified in the Supervisory Body (SB) appointed pursuant to Legislative Decree 231/2001
<b>Model 231</b>	Organisation, Management and Control Model adopted by the Company, i.e. a structured and organic system of principles, internal rules, operating procedures and control activities, adopted for the purpose of preventing conduct that could constitute offences and illegal acts under Legislative Decree 231/2001
<b>Platform</b>	<i>Cloud</i> platform for reporting offences in accordance with the provisions of Legislative Decree 24/2023 and EU Regulation 2016/679 (GDPR)
<b>Public</b>	Making information about violations public through the press or electronic media or

<b>disclosure</b>	through any other means of dissemination capable of reaching a large number of people
<b>Non-relevant reporting</b>	Any communication concerning conduct that does not constitute a violation. All communications that, due to the generality of their content, do not allow for adequate verification are also considered non-relevant reports
<b>Reports made in bad faith</b>	Any communication that proves to be unfounded and which, based on objective evidence, appears to have been made solely for the purpose of causing harm (to the reported party or to the Company).

### 3 RECIPIENTS AND SCOPE OF APPLICATION

This procedure applies to:

- a) **company executives**, members of the company's corporate and control bodies;
- b) **the Reports Manager** identified in the Supervisory Body of Hexpol Garlasco S.r.l., responsible for managing Reports (hereinafter also referred to as the "Manager");
- c) Company **employees** regardless of their contractual status (even if on probation) and individuals who are even temporarily employed by Hexpol Garlasco S.r.l. but do not qualify as employees (e.g. volunteers and interns, whether paid or unpaid);
- d) **those who cooperate and collaborate** with the Company - in any capacity - in the pursuit of its objectives (e.g. self-employed workers, freelancers and consultants);
- e) recipients of the Model 231 adopted by the Company (in addition to the persons referred to in the previous points, including: **customers, agents, suppliers, business partners** and any other categories of persons that the administrative body, in agreement with the Supervisory Body, may establish in relation to the legal relationships established by the Company).

The Report may be made:

- when the legal relationship is ongoing;
- when the legal relationship has not yet begun, if the Whistleblower becomes aware of a violation during the selection process or in other pre-contractual phases;
- after the termination of the legal relationship, if the Whistleblower became aware of violations before the termination of the relationship (e.g. retirees).

### 4 SUBJECT OF THE REPORT

The Report may concern conduct, actions or omissions that damage the integrity of the Company, relevant pursuant to Legislative Decree 231/2001: **unlawful conduct relevant to Regulation 231 or violations of Model 231, the Code of Ethics adopted by the Company and/or the operating procedures/instructions referred to therein (even if they do not constitute a criminal offence).**

Both violations that have been committed and those that have not yet been committed but which the Whistleblower reasonably believes could be committed on the basis of concrete evidence may be reported, as well as conduct aimed at concealing the aforementioned violations.

#### 4.1 Prohibited reports

The following reports are prohibited and therefore considered irrelevant and not actionable:

- relating to disputes, claims or **requests linked to the personal interests** of the Whistleblower that relate exclusively to working relationships with colleagues or superiors (e.g. labour disputes, discrimination between colleagues, interpersonal conflicts between the Whistleblower and another worker or hierarchical superiors);
- **based on mere suspicions** or rumours concerning personal matters that do not constitute an offence, or in any case are clearly unfounded and/or acquired solely on the basis of unreliable rumours or hearsay (**so-called 'corridor gossip'**);
- with **purely defamatory** or slanderous **purposes** (e.g. reports containing information intended to discredit a person's reputation);
- having an abusive tone or containing **personal insults or moral judgements**, aimed at offending or damaging the honour and/or personal and/or professional dignity of the person or persons to whom the reported facts refer (e.g. reports containing words of contempt/insults);
- relating to information that is **already in the public domain** (e.g. information reported in the media - newspapers, websites - and court rulings);

Reports considered irrelevant, and therefore unenforceable, will be archived.

#### 4.2 Reports made in good faith

The Reporting Party is required to make Reports that are as detailed as possible and provide as much information as possible to enable the necessary checks to be carried out.

After making the Report, the Reporting Person who notices any errors may immediately report them through the same channel through which the Report was submitted.

#### 4.3 Reports made in bad faith

Reports that prove to be deliberately futile, false or unfounded, with defamatory content or in any case containing deliberately incorrect or misleading information, for the sole purpose of damaging the Company, the Reported Party or other parties involved in the Report, shall be considered to have been made in bad faith.

In such cases, the Company shall assess the need to take appropriate action – including the adoption of appropriate disciplinary sanctions – against the Reporting Person.

#### 4.4 Anonymous reports

Although Whistleblowers are encouraged to disclose their identity in order to ensure greater credibility and effectiveness than an anonymous report, anonymous reports are permitted and considered admissible (provided they are adequately substantiated and detailed).

The Report Manager considers the following factors to be relevant in assessing anonymous reports: the seriousness of the reported violation, the credibility of the facts presented, and the possibility of verifying the truthfulness of the violation from reliable sources.

If the reporting person chooses to provide their personal details, confidentiality is guaranteed as specified below.

## 5 REPORTING CHANNELS

The channels are as follows:

1. **Cloud platform: TeamSystem Whistleblowing** accessible via the web at <https://mesgoiridecolors.smartleaks.cloud> (priority and preferred internal channel).

The online platform, which complies with ISO 37002, EU Directive 2019/1937 and Legislative Decree 24/2023, allows encrypted and anonymous reports to be sent without the need to provide telephone numbers or email addresses.

2. **Ordinary/registered mail (as a last resort**, if it is not possible to use the online platform), addressed to the Supervisory Body at Hexpol Garlasco S.r.l., Via Borgo San Siro, 66 – 27026 Garlasco (PV), in the manner specified below.

The Whistleblower may request, through the aforementioned channels, a confidential meeting with the Reports Manager, who must ensure that it takes place (in a location suitable for ensuring the Whistleblower's confidentiality) within 15 days. The meeting is documented by the Manager using voice recording systems, with the prior consent of the Whistleblower, or by means of minutes signed by the Whistleblower after verification and any necessary corrections. A copy of the minutes is delivered to the Whistleblower.

Due to the private nature and size of the Company, Reports may **only** be made **through the internal channels** indicated above; external Reports (through the ANAC channel) or public disclosures are not permitted under any circumstances.

## 6 MANAGEMENT OF INTERNAL REPORTS

### 6.1 Submitting a Report

#### **Online platform (priority reporting tool)**

The Platform allows reports to be made in **writing or orally** (by attaching a voice recording *file* to the report) and guarantees, through an encryption system, the confidentiality of the identity of the Reporter, the Reported Party, any other persons involved and the content of the Report.

To make a report, you must connect to the freely accessible web address <https://mesgoiridecolors.smartleaks.cloud> and fill in the fields provided, taking care to enter all the mandatory information requested so that the report is as comprehensive and clear as possible, attaching any supporting documentation, if applicable.

**The system is designed to allow reports to be sent without the need to register or provide personal details.**

Once the report form has been completed, **the reporter must make a note of the receipt (which uniquely identifies the report)**, which is automatically generated by the platform and cannot be retrieved or duplicated in any way.

These credentials will allow the Reporter to monitor the status of the Report and, if necessary, to communicate with the Report Manager.

Within 7 days of receiving the Report, the Manager sends the Reporter a confirmation of receipt via the dedicated Platform.

### Ordinary/registered mail or email

If it is not possible to use the *online* platform, the Report may be sent by:

- ordinary/registered mail – for the attention of the "Report Manager" at Hexpol Garlasco S.r.l., Via Borgo San Siro, 66 – 27026 Garlasco (PV).

It is recommended that you clearly indicate in the subject line of the report that it is a report for which you wish to keep your identity confidential and benefit from the protections provided in the event of any retaliation suffered as a result of the report. This specification allows, in the event that the report is mistakenly sent to an unauthorised person or through a channel other than those specifically provided for, for the latter to promptly forward it to the person authorised to receive and handle *whistleblowing* reports.

To ensure an adequate level of security and confidentiality in reports sent by ordinary/registered post, the Report must be placed in **two sealed envelopes**, including: i) in the first envelope, the identification details of the Reporting Person, together with an identity document; ii) in the second envelope, the subject of the report. Both envelopes must then be placed in a **third envelope marked 'confidential to the Reports Manager' on the outside**.

### **Sending the Report to someone other than the Manager**

Anyone who receives a Report, in any form (oral or written), falling within the scope of this procedure, which is not intended for them or has been sent in error, must forward it promptly, and in any case within 7 days of receipt, to the Report Manager, through the internal reporting channel and in the manner described in this paragraph, informing the Reporter (where known) of the transmission at the same time.

The recipient of the incorrect Report may not retain a copy of the original and must delete any digital copies, refraining from taking any independent action to analyse and/or investigate the matter.

The recipient is required to maintain the confidentiality of the identity of the Reporting Person, the persons involved and/or mentioned in the Report, the content of the Report and the related documentation.

Failure to report a Report received, as well as breach of the obligation of confidentiality, constitutes a violation of this procedure and may result in disciplinary action by the Company.

### **Management of any conflicts of interest**

In the event that the Manager of the report is a person involved or affected by it, the Report shall be addressed to the Chief Executive Officer in order to ensure its effective, independent and autonomous management, in compliance with the confidentiality obligation provided for by current regulations.

## **6.2 Verification of the validity of the report**

The Manager shall verify the validity of the circumstances described in the Report in accordance with the principles of impartiality and confidentiality, carrying out any activities deemed appropriate, including personal interviews with the Reporter and any other persons who may report on the facts reported.

As a preventive measure, the SB assesses whether the report meets the essential requirements in order to evaluate its admissibility and thus be able to grant the Whistleblower the protections provided for (specified below).

In particular, the Manager verifies that:

- a) the Whistleblower is a person entitled to make the Report. If this requirement is not met, the Report will be taken into consideration by the Manager, but the protections provided for in Legislative Decree 24/2023, and in particular the protection of the Whistleblower's confidentiality, will not be guaranteed.
- b) The subject matter of the Report falls within the scope of application of the regulations.  
If this requirement is not met, the Manager will archive the Report received.

Based on the results of the preliminary checks, the Manager:

1. may decide not to exercise its investigative powers (by archiving the Report) on the grounds of manifestly unfoundedness, given the absence of factual elements justifying further investigation, due to the established generic content of the Report, which does not allow for an understanding of the facts, or if it considers that the nature and content of the Report is irrelevant under the relevant legislation, or does not pose a risk to the Company and its *stakeholders*, informing the Reporter and the Chief Executive Officer of the outcome;
2. may decide to exercise its investigative powers according to the level of urgency resulting from the assessment of the risks that may arise from the nature of the Report and inform the Reporting Person of the outcome.

The exercise of investigative powers may involve conducting in-depth investigations with the involvement of persons inside or outside the Company who are competent in the matter.

If the report is not sufficiently detailed, the Manager may request additional information from the Whistleblower through the dedicated channel, or even in person, if the Whistleblower has requested a direct meeting.

If other departments/functions/third parties are involved in the investigation, they will only be informed of the content of the Report, with all references that could lead, even indirectly, to the identity of the Whistleblower being removed.

Those involved in supporting the Manager of the report are subject to the same duties of conduct aimed at ensuring the confidentiality of the Whistleblower.

### **6.3 Follow-up activities and th**

If, following the outcome of the checks carried out, the report is found to be admissible and well-founded, the Supervisory Body shall provide feedback to the reporting person, giving an account of the measures planned or adopted or to be adopted to follow up on the report and the reasons for the choice made.

The Whistleblower shall be informed of the outcome of the Report within three months of the date of acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period following the submission of the Report.

Therefore, at the end of the three-month period, the Report Manager may notify the Whistleblower:

- that the Report has been closed, giving reasons;
- that the Report has been found to be well-founded and forwarded to the competent internal bodies;
- the activities carried out to date and/or the activities it intends to carry out (feedback on the nature of the investigation, if still ongoing).

The Report Manager shall also forward his or her opinion to the Managing Director so that the latter can identify the most appropriate measures to be taken as a result of the incident, including, where applicable,



disciplinary measures against the perpetrators of the offences and/or irregularities, as already provided for in the National Collective Labour Agreement.

Similarly, if the Manager ascertains that the Report, which has proved to be unfounded following appropriate investigations, appears to have been submitted with intent or gross negligence, he or she shall send an appropriate report to the Chief Executive Officer so that the need to take appropriate disciplinary measures against the Reporting Person can be assessed.

#### **6.4 Retention**

The Report and related documentation shall be stored on the dedicated Platform by the Report Manager, who is required to document the entire Report management process in order to ensure the complete traceability of the Reports and the activities carried out.

All documentation must be retained for the time necessary to manage the Report and, in any case, for no longer than five years from the closure of the Report, unless legal or disciplinary action is taken against the Reported Party or the Whistleblower who made false or defamatory statements. In this case, the documentation and related records must be kept until the conclusion of the proceedings and the expiry of the time limits for appeal.

Once the above deadlines have passed, the Report and related documentation will be deleted.

The credentials for accessing the Platform are known only to the Report Manager or to expressly authorised persons. In the event of a change of Manager, the latter shall notify the Platform provider of the need to disable their *account*. The new Manager, by virtue of a formal assignment of duties, shall ask the Platform provider to activate new credentials.

Any paper documents are stored in a designated location to which only the Manager or expressly authorised persons have access.

Reports made during face-to-face meetings shall be documented in writing by means of a detailed report of the conversation. The reporting person shall verify, correct and confirm the content of the transcript.

#### **6.5 Corrective and monitoring actions**

If the analysis of the areas and business processes examined reveals the need to make recommendations for appropriate remedial action, it is the responsibility of the Chief Executive Officer to assess and define, with the relevant company departments, a corrective action plan to remove the critical issues identified, ensuring its implementation within the defined time frame and notifying the Manager who monitors the status of implementation of the actions.

The Manager periodically verifies that all reports received have been processed, duly forwarded to the relevant recipients and reported in accordance with this procedure.

### **7 PROTECTION FOR WHISTLEBLOWERS**

The protections granted to the Whistleblower can only be guaranteed by the Company if the instructions contained in this procedure are followed. No protection is guaranteed to the Whistleblower if he or she has contributed to the unlawful conduct.

The protections granted to the Whistleblower are also extended to:

- the Facilitator;

- to persons in the same working environment as the Whistleblower with whom the Whistleblower has a stable emotional or family relationship up to the fourth degree;
- to the Whistleblower's work colleagues with whom they have a regular and ongoing relationship

### **Protection of confidentiality**

In setting up and implementing its internal reporting channel, the Company undertakes to guarantee the confidentiality of the identity of the Whistleblower, the Reported Person and any other persons involved, as well as the content of the Report and related documentation.

Reports may not be used beyond what is necessary to follow up on them adequately.

Confidentiality is also guaranteed in the case of reports made through a direct meeting with the Report Manager.

Confidentiality is also guaranteed to those who make a Report before the start or after the end of their employment relationship, or during their probationary period, if the information was acquired in the workplace or during the selection or pre-contractual phase.

Violation of the confidentiality obligation may result in the imposition of administrative fines by ANAC on the person concerned, as well as the adoption of disciplinary measures by the Company, in line with the provisions of the disciplinary system of the 231 Organisational Model.

The identity of the Whistleblower may only be disclosed with their express consent and after written notification of the reasons for such disclosure, in the following cases (expressly provided for by Legislative Decree 24/2023):

- o in disciplinary proceedings, where disclosure of the identity of the Whistleblower is essential for the defence of the person against whom the disciplinary charge is brought;
- o in proceedings initiated following reports where such disclosure is also essential for the defence of the person involved.

Therefore, the Report Manager guarantees the confidentiality of the identity of the Whistleblower and the Reported Party, except where strictly necessary for the exercise of investigative powers and without prejudice, for example, to cases where: (i) there is an express regulatory provision or a measure by a public authority requiring the disclosure of the identity of the Reported Party; or (ii) during the investigation phase - due to the nature of the investigations to be carried out - the Report Manager needs to disclose the identity of the Reported Person to other internal structures/functions/third parties; (iii) it is necessary to involve the head of the company department responsible for disciplinary proceedings if the Report is considered to be well-founded, in order to assess the appropriate disciplinary actions.

### **Protection from retaliation**

In any case, no disciplinary proceedings may be initiated in the absence of precise and objective evidence regarding the validity of the Report.

Furthermore, any behaviour, act or omission, even if only attempted or threatened, carried out in the workplace as a result of the Report and which causes or may cause the Reporter, directly or indirectly, unjust damage is prohibited.

Prohibited retaliatory measures include, but are not limited to:

- dismissal, suspension or equivalent measures;

- demotion or failure to promote;
- change of duties, change of workplace, reduction in salary, change in working hours;
- suspension of training or any restriction on access to training;
- demerit notes or negative references;
- adoption of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavourable treatment in any other way;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- failure to renew or early termination of a fixed-term employment contract;
- damage, including damage to the person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a licence or permit.

In order to enjoy protection from retaliation, it is necessary that:

- the Whistleblower has reasonable and well-founded grounds to believe that the Report is truthful (mere assumptions or rumours are not sufficient) and falls within the objective scope of application of the legislation;
- the report has been made in accordance with the procedures described in this procedure;
- there is a close link (consequential relationship) between the report and the unfavourable act/behaviour/omission suffered by the whistleblower.

Alleged retaliation, even if only attempted or threatened, must be reported exclusively to ANAC, which is responsible for ascertaining whether it is a consequence of the Report.

Where the Whistleblower proves that they have made a Report and have suffered retaliation as a result, the burden of proof lies with the person who carried out such retaliatory conduct and acts. It is therefore the latter who is required to prove that the action taken is in no way connected to the Report.

If the Authority ascertains the retaliatory nature of acts, measures, conduct or omissions that have been adopted, or even merely attempted or threatened, they shall be deemed null and void and an administrative fine shall be imposed.

Liability also lies with anyone who has suggested or proposed the adoption of any form of retaliation against the WHISTLEBLOWER, thereby producing an indirect negative effect on their position.

### **Loss of protection and liability of the Whistleblower**

At the time of reporting, the Whistleblower must have reasonable grounds to believe that the information reported is true. The protections provided for by Legislative Decree 24/2023 do not apply when the whistleblower is found to be criminally or civilly liable for defamation or slander, or for the same offences committed with intent or gross negligence in reporting to the judicial or accounting authorities. In the event of loss of protection, in addition to the application of disciplinary sanctions, an administrative sanction by ANAC is envisaged.



The protections indicated above should not be understood as a form of impunity for the Whistleblower: the criminal and disciplinary liability of the employee Whistleblower remains valid in the event of a Report made in bad faith or with gross negligence, as well as the obligation to compensate (*pursuant* to Article 2043 of the Civil Code) for any damage caused by the aforementioned unlawful conduct. Any abuse of this procedure, such as reports that are manifestly opportunistic and/or made for the sole purpose of damaging the reported party or other parties, and any other case of misuse or intentional exploitation of the institution covered by this procedure, shall also be grounds for disciplinary action and other appropriate measures.

By way of example only, the following sanctions may be imposed on the reporting person in the event of negligence:

- verbal warning, written warning, financial penalty, suspension from service, revocation of appointment for managers;
- verbal reprimand, written reprimand, fine, suspension from service, dismissal with or without notice for employees.

Specifically, if at the end of the investigation into the Report there is objective evidence proving that the reports were made in bad faith or with gross negligence, the Manager shall promptly inform the Chief Executive Officer so that he or she can take appropriate action.

At the same time, the reported person shall be made aware of the existence of such violations so that, where necessary, they are in a position to exercise their right of defence and, if necessary, take appropriate action against the whistleblower.

### **Responsibility of third-party Reporters**

The criminal and civil penalties resulting from the offences and abuses referred to in the previous paragraph also apply to third-party Reporters with respect to the Company.

Any offence or abuse of this procedure committed by counterparties with whom the Company has contractual relations (such as suppliers, consultants/external collaborators, business *partners*, etc.) shall be sanctioned in accordance with specific contractual clauses. Such clauses may include, by way of example, the right to terminate the contract and/or the payment of penalties. The penalties may also include a ban on entering into new contractual relationships with the parties concerned.

In addition to the penalties provided for by Legislative Decree 24/2023, failure to comply with the principles, rules of conduct and control measures contained in this procedure will result in the application of the disciplinary system contained in the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree 231/2001.

## **8 PROCESSING OF PERSONAL DATA**

's processing of personal data acquired during the management of Reports must be carried out in accordance with Regulation (EU) 2016/679 (GDPR) and Legislative Decree no. 196 of 30 June 2003 (as amended and supplemented).

The data collected is exclusively that necessary for the management of the Report. The data is stored in a form that allows the identification of the data subjects for the time necessary to process the specific Report and in any case for no longer than five years from the date of communication of the final outcome of the Reporting procedure.



Personal data that is clearly not useful for the processing of a specific Report is not collected or, if collected accidentally, is deleted immediately.

The processing of personal data relating to the receipt and management of Reports is carried out by the Company as data controller, in compliance with the principles set out in Articles 5 and 25 of the GDPR, providing appropriate information to the Reporter and to the persons involved in accordance with Articles 13 and 14 of the GDPR, as well as taking appropriate measures to protect the rights and freedoms of the data subjects. In particular, the specific purposes of data processing are set out in the information notice made available to anyone who accesses the Platform to make a Report.

The Company has specifically appointed and trained the persons authorised to process personal data in accordance with Articles 5, 24, 29 and 32 of the GDPR and Article 2-quaterdecies of Legislative Decree No. 196 of 30 June 2003.

## **9 ADOPTION AND UPDATING OF THE PROCEDURE**

This procedure is adopted by resolution of the Company's Board of Directors.

The Company periodically reviews and, if necessary, updates this procedure in order to ensure that it is constantly aligned with company practice and the relevant legislation.

## **10 INFORMATION AND TRAINING**

This procedure is available at <https://www.mesgo.it/modello-231/> in the Whistleblowing section and is communicated within the Company using the most appropriate means (e.g. notice board, company *intranet*). The Company promotes communication, information and training activities regarding this procedure in order to ensure its most effective application and the widest possible knowledge of the rules governing reporting, the functioning of and access to internal reporting channels, and the measures applicable in the event of violations.