

# REPORTING PROCEDURE

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## **1. PURPOSE AND AREA OF APPLICATION**

To establish channels of communication suitable for guaranteeing the receipt, analysis and processing of reports relating to behaviour, acts or omissions that are harmful to the public interest or the integrity of the company, including issues concerning the Internal Control System, corporate reporting, the company's administrative liability, fraud or other matters (violations of the Code of Conduct, episodes of mobbing, theft, security issues, etc.), made by employees (including top managers), members of corporate bodies, former employees or third parties, also in confidential or anonymous form, with a guarantee of total confidentiality and privacy.

This procedure has been adopted at Gewiss S.p.A. (hereinafter also the "Company" or "Gewiss"), in compliance with the provisions of Italian Legislative Decree no. 24 of 10 March 2023, published in the Official Journal on 15.03.2023, which implements Directive (EU) 2019/1937 concerning "the protection of persons who report violations of national or European Union law" (the so-called Whistleblowing directive).

## **2. REGULATORY FRAMEWORK**

- Italian Legislative Decree no. 24 of 10 March 2023.
- Italian Legislative Decree no. 231/2001 as amended.
- The Code of Ethics adopted by Gewiss S.p.A.
- Regulation (EU) 2016/679 (GDPR).
- ANAC Guidelines regarding the protection of persons who report breaches of Union law and the protection of persons who report breaches of national laws - procedures for the submission and handling of external reports.
- Corporate Procedures and Guidelines.
- Gewiss S.p.A. procedures, guidelines and instructions.
- Applicable legislation and regulations.

## **3. DEFINITIONS**

### **CODE OF ETHICS**

The Code of Ethics summarises the principles of conduct to which the Company considers adherence indispensable in the performance of the activities required for the pursuit of its corporate goals. The Code consists of a set of values and rules, the respect and observance of which constitute essential and fundamental guiding elements of company activity. The aim of the Code is to ensure that the permanent and occasional relations that Gewiss entertains with any third party, either public or private, are transparent, honest, fair and credible, in order to foster ethics in business processes.

### **WORKING ENVIRONMENT**

Work or professional activities, present or past, carried out by a person within the scope of the legal relations established by said person with Gewiss.

### **FACILITATOR**

A natural person assisting the Whistleblower in the reporting process and operating in the same working environment.

### **INTERNAL CONTROL SYSTEM**

The Internal Control System, as defined in international practice, is understood to be the set of processes implemented by the Board of Directors, management and staff of the organisation and aimed at providing reasonable assurance on the achievement of objectives within the following categories: effectiveness and efficiency of operations, reliability of accounting and financial information, both for third parties and for internal purposes, and compliance with laws, regulations, standards and internal policies. Responsibility for implementing an effective Internal Control System is shared by every level of the organisational structure. Consequently, all Gewiss employees are responsible for the definition and proper functioning of the control system within the scope of their functions.

### **REPORT**

"Report" means, for the purposes of the following procedure, any written, oral or interview communication, also in an anonymous form, containing information on Breaches acquired in one's own working environment.

**WHISTLEBLOWER**

Any person, either internal or external to the Company, who makes or intends to make a Whistleblowing Report using internal or external reporting channels or any other person who falls within the above definition under the Whistleblowing Regulations (as defined below).

**WHISTLEBLOWING REGULATIONS**

Italian Legislative Decree no. 24 of 10 March 2023, as amended, as well as any law applicable to this Whistleblowing Procedure and its contents.

**VIOLATION**

Any act or omission constituting a violation of:

- (i) laws in force in Italy, including the applicable EU legislative provisions.
- (ii) GEWISS policies and procedures, including the Code of Ethics and 231 Model.
- (iii) public interest.

More generally:

- Unlawful conduct relevant pursuant to the Decree or violations of the 231 Model adopted pursuant to the Decree.
- Administrative, accounting, civil or criminal offences in areas not covered below.
- Offences within the scope of European or national regulations regarding the following sectors: public tender competitions; financial services, products and markets and prevention of money laundering and terrorist financing; product conformance and safety; transportation safety; protecting the environment; radiation protection and nuclear safety; food and feed safety and animal health and well-being; public safety; consumer protection; private life and personal data protection and information system and network safety.
- Acts or failures to act that damage the financial interests of the Union.
- Acts or failures to act regarding the internal market, including breaches of Union laws on competition and state aid, and breaches regarding the internal market connected with acts that breach laws regarding taxes on companies or mechanisms whose purpose is to obtain a tax advantage which defeats the subject or purpose of the applicable law regarding taxes on companies.
- Acts or conduct that defeat the subject or purpose of the provisions referred in EU law in the sectors indicated above.

In any case, this term includes all violations that can be reported in accordance with the Whistleblowing Regulations.

**PERSON INVOLVED**

- The natural person or legal entity mentioned in the Report made through the internal or external channel, complaint or public disclosure, as the person to whom the Breach is attributed or otherwise referable.

**CHANNEL MANAGER**

Gewiss Corporate Internal Auditing Department.

## **4. REPORTING SYSTEM**

**4.1 WHO CAN MAKE A REPORT**

Any person, internal or external to the Company, who makes a Report regarding breaches of which they have become aware in the context of their work to the person/function in charge of receiving the information in accordance with this procedure.

Reports can be made by subjects who operate in the company's working environment as: employees, self-employed workers, collaborators, freelancers, consultants, volunteers, apprentices (either paid or unpaid), shareholders, subjects exercising functions of administration, management, control, supervision or representation, even if the relevant activities are performed de facto and not de jure, suppliers of services to third parties for any reason (regardless of the nature of such activities), even without payment.

This category also includes all those persons who, for whatever reason, become aware of wrongdoing within the company's working environment, i.e.:

- when an employment relationship has not yet begun.
- during a trial period.
- upon termination of the relationship.

**4.2 REPORTING CHANNELS****4.2.1 INTERNAL REPORTING CHANNELS**

Internal reports may be submitted in writing or orally through the "@Whistleblowing" platform, via the link <https://digitalroom.bdo.it/Gewiss>, which guarantees the confidentiality of the identity of the Whistleblower, the Facilitator (if any), the subjects involved and in any case mentioned in the Report, as well as the content of the Report and of any documentation submitted.

Once the Report has been entered, the Whistleblower will receive (for both anonymous and non-anonymous reports) an alphanumeric code (12 characters) generated randomly and automatically by the platform. The Whistleblower can use said code at any time to view the progress of their Report and interact with the person in charge via a messaging system.

#### 4.2.2 EXTERNAL REPORTING CHANNELS

The Company strongly encourages the use of internal reporting channels, which have been created to meet the requirements of security and inclusiveness to the greatest extent possible.

In light of the above, any Whistleblower who has:

- (i) faced failure by the company to activate the internal reporting channel or been provided with a channel that is not compliant,
- (ii) already submitted a Report through internal reporting channels but received no response or has not received follow up by the Company,
- (iii) reasonable grounds to believe that an internal report would not have been effectively followed up on or may have entailed a risk of retaliation,
- (iv) reasonable grounds to believe that the breach they intend to report may constitute an imminent or manifest danger to public interest,
- (v) may resort to the external reporting channel managed by the National Anticorruption Authority (ANAC) according to the methods described in detail on the Authority's website.

**Public disclosure** is only possible for the Whistleblower if one of the following conditions is met:

- (i) They have already made both an internal and an external report or have directly made an external report and not received a reply within the prescribed time limit.
- (ii) They have a justified reason to believe that the breach may pose imminent and clear danger to the public interest.
- (iii) They have a justified reason to believe that making an external report would pose a risk of retaliation or would not be followed up effectively because of the case's special circumstances (the possibility that evidence may be hidden or destroyed or where there is a justified fear that the person/entity that receives the report may be colluding with the person/entity committing the breach or is involved in the breach).

#### 4.3 REPORT MANAGEMENT PROCESS

The Whistleblower sends the Report via the platform, either in written form, by filling in a guided format, or in oral form, via a voice messaging system.

The Whistleblower will receive a confirmation of receipt of the Report within 7 days of transmission. The Channel Manager verifies whether the Report falls within the scope of application of the Whistleblowing Regulation and, subsequently, proceeds with the relative enquiries on the basis of the information provided. If necessary, the Manager may involve other corporate functions in the management and evaluation process, always in compliance with the principle of confidentiality (including the Supervisory Board in the case of relevance pursuant to Italian Legislative Decree no. 231/2001).

In case of:

- **non-relevant** reporting the Whistleblower will be notified within 3 months of receipt of the Report.
- need for **additional information**, the Whistleblower will be contacted via the platform. If the Whistleblower fails to provide the requested information within 3 months of the request, the Report will be dismissed.
- breaches pursuant to **Italian Legislative Decree n. 231/2001**, the Supervisory Board shall be informed in order to assess how to initiate the enquiry phase, without prejudice to the principle of autonomy and independence of the Supervisory Board.

Once enquiries are complete, the Channel Manager prepares a final report in order to proceed with responding to the Whistleblower.

Within three months of the acknowledgement of receipt of the Report, the Whistleblower will receive a response with information on the follow-up given or intended to be given to the Report.

## 5. GUARANTEES

The Company, irrespective of the reporting channel used, grants the Whistleblower and the Facilitator the following guarantees:

- **Confidentiality**: the platform, from the sending of the Report to its outcome, including its management, guarantees the utmost confidentiality:
  - (i) of the identity of the Whistleblower and of any third party mentioned in the Report (including the Subject Involved). The Company will require the consent of the Whistleblower to disclose their identity.
  - (ii) of any other information protected under the Whistleblowing Regulations or other applicable laws.

This expressly excludes cases where the Company is required by law to share such information or where the Whistleblower is not entitled to protection under the Whistleblowing Regulations.

- **Non-retaliation**: the Company shall take appropriate measures to protect the Whistleblower from any retaliation taken against them. Retaliation is understood to mean any conduct, act or omission, even if only attempted or threatened, assumed as a result of the internal or external Report/Public Disclosure/Complaint, which causes or may cause the Whistleblower, either directly or indirectly, unjust damage.

The protection measures are also extended to Facilitators, to natural persons or legal entities connected to the Whistleblower according to the criteria specified in the Whistleblowing Regulations and to any other person entitled to the same protection under the Whistleblowing Regulations.

## 6. DISTRIBUTION

This procedure is to be distributed to the widest possible audience. To this end, it has been published on the Gewiss intranet and website.



**GEWISS S.p.A.**

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