

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, made by employees (including top managers), members of corporate bodies, former employees or third parties (suppliers or consultants), also in anonymous form, that guarantee the confidentiality of the identity of the reporting person and the alleged responsible for the breach.

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).

This procedure applies to Gewiss S.p.A. and the Gewiss Group Companies.

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.
 - ISO 37001- Anti-bribery management systems.
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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.

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.

REPORT

Written or oral communication of information concerning conduct, acts, or omissions affecting the public interest or the integrity of the public administration or the Company.

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.

REPORT IN BAD FAITH

False reporting by intent or gross negligence. Are considered carried out with "intent", the Reports made with the awareness of the groundlessness of the complaint (e.g. reporting a false fact, or proven to be manifestly unfounded, opportunistic and/or intended to benefit and/or harm other subjects, and/or for emulative or retaliatory purposes). We consider carried out with "gross negligence" the inaccurate, vague and not thorough Reports carried out in an imprudent manner, negligently misrepresenting (without attention and/or care) the facts or not taking care to verify their existence and/or truthfulness (e.g. by reporting conduct without any evidence and without care that the facts actually occurred).

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.

RETALIATION

Any behavior, act or omission, even if only attempted or threatened, put into effect by reason of the Report, the complaint to the Judicial or Accounting Authority or public disclosure and which causes or may cause the Whistleblower or the person who has made the complaint, directly or indirectly, unjust damage.

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**

The Company has activated its own internal reporting channel to ensure, also through the use of encryption tools, the confidentiality of the identity of the Whistleblower, the Facilitator and the Person Involved as well as the content of the Report and of any documentation submitted.

Reports can be made:

- in **written** form, through the platform "@Whistleblowing" accessible at the link <https://digitalroom.bdo.it/Gewiss>;

- in **oral** form, through the platform "@Whistleblowing" accessible at the link <https://digitalroom.bdo.it/Gewiss>.

The Reports shall be detailed, true and based on precise and consistent information, concerning facts verifiable and known directly or indirectly by the Whistleblower.

The Whistleblower is required to provide in a clear and complete manner all the relevant elements so that the Channel Manager can carry out the checks and assessments necessary to assess the validity and objectivity of the Report, and to identify the persons committing the breach reported.

In particular, the Whistleblower shall:

- indicate the company concerned by the reported facts;
- indicate the subjects (e.g. witnesses) who can report on the facts reported;
- provide a clear and complete description of the events covered by the Report that occurred in his presence and/or of which he has documentary evidence (e.g. the circumstances of the time and place in which the facts referred to in the report were committed, in the event that the facts or circumstances did not occur in its presence);
- indicate/provide any documents constituting elements useful to the existence of the validity of the Report and management of the investigation phase;
- attach any documentation to support the Report.

The internal reporting channel will allow the creation of a c.d. "Inbox secure" that will ensure a protected communication channel between Whistleblower and Channel Manager. More precisely, the Whistleblower will be assigned an alphanumeric code (12 characters) randomly and automatically generated by the platform that the same must take care to annotate and keep. Through the identification code and password, the Whistleblower will be able to access the platform and monitor the status of his Report and, where necessary and/or appropriate, to interact with the Channel Manager.

It is allowed the sending of anonymous Reports - transmitted without the Whistleblower registering and identifying himself - provided that they are adequately substantiated and made in detail and in any case such as to bring out facts and situations relating to contexts determined, making reference in any case to the content of the information referred to in this paragraph.

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 management of the internal reporting channel is entrusted to the Channel Manager who, in the verification of the reports received, operates independently and with staff who, following specific training, have acquired adequate knowledge for the management of the same.

The Channel Manager, within 7 days from the date of receipt of the Report, shall issue an **acknowledgement of receipt** to the Whistleblower with confirmation of receipt of the Report.

The Channel Manager shall carry out an **initial analysis of the admissibility and eligibility** of the Report.

In particular, The Channel Manager verifies that the Whistleblower is one of the persons entitled to make the Report by the Decree; verify that the nature of the Report falls within those permitted by this Procedure and verify the presence of any concurrent personal interests of the Whistleblower that could compromise the truthfulness of the reported facts.

If the Report is admissible, the Channel Manager shall assess its eligibility by verifying that the essential elements of the Report are present.

In case of:

- Detailed and relevant reporting, to be deepened, these Reports, on the basis of the preliminary assessments of the Channel Manager, start the next phase of assessment;
- **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**, Channel Manager shall inform the Supervisory Board in order to assess how to initiate the enquiry phase, without prejudice to the principle of autonomy and independence of the Supervisory Board.

Where the Report is detailed and relevant and, therefore, to deepen, the **phase of investigation** is initiated.

In this phase, the Channel Manager, omitting any element that can lead directly or indirectly to the identity of the Reporting, directly or through the support of other business functions, starts the phase of deepening of the Report and assessment of the reported facts.

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

Within 3 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. PROCESSING OF PERSONAL DATA

Any processing of personal data is carried out in accordance with Regulation (EU) 2016/679 ("GDPR"), D. Lgs. of 30 June 2003 n. 196 and, more generally, of the applicable legislation.

The processing of personal data relating to the receipt and management of Reports are, in particular, carried out in compliance with the principles set out in art. 5 and 25 of the GDPR. In compliance with the principle of minimization of data pursuant to art. 5, co. 1, lett. c) of the GDPR, personal data that are manifestly not useful for the processing of a specific Report are not collected or, if collected accidentally, must be deleted immediately. The Company has defined its model of reception and management of internal reports, identifying technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, on the basis of a data protection impact assessment pursuant to art. 35 ss. of the GDPR. The relationship with external suppliers who process personal data on behalf of the Company is governed by art. 28 of the GDPR. The person competent to receive, manage or follow up reports received by the Company pursuant to this procedure acts as authorised to process pursuant to art. 29 of GDPR and 2-quaterdeciese of D.Lgs. 196/2003. Any additional subjects internal to the company involved in the management process of the Reports, always in compliance with the confidentiality obligations referred to in Legislative Decree no. 24/2023, are authorized pursuant to art. 29 and 32, co. 4, of the GDPR and art. 2-quaterdecies of D.Lgs. 196/2003, to process personal data relating to reports and/ or collected during the process of handling the reports themselves.

The Whistleblower, the Reported and the various persons involved in the Report are provided with appropriate information on the processing of personal data pursuant to art. 13 and 14 of the GDPR.

The rights referred to in art. 15 to 22 of the GDPR can be exercised within the limits of the provisions of art. 2-undecies of the Privacy Code.

Reports and related documentation as well as the personal data contained therein shall be kept for the time necessary for the processing of the Report and in any case not later than five years from the date of communication of the final outcome of the management procedure of the signalling, in compliance with the confidentiality obligations laid down in the applicable law on Whistleblowing and the principle laid down in art. 5, par. 1, lett. e) of the GDPR.

7. 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.



REPORTING PROCEDURE



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